Environmental, Social & Governance Report

2025

Introduction from our Chief Executive

“There is no denying that our planet is experiencing increasingly severe weather events, from devastating floods to intense heatwaves and wildfires. These changes put immense pressure on ecosystems and challenge our ability to produce enough food for a growing global population. As both businesses and consumers, every effort to reduce our environmental impact can help ease this strain and protect the future.

Since the beginning of the 21st century, awareness about greenhouse gases (GHGs) and their role in global warming has grown significantly. Our company recognises that cutting carbon emissions isn’t just about energy use, it extends to how we grow our products, operate our facilities, and package goods. But sustainability today goes beyond just reducing emissions; it encompasses a broader responsibility that includes social impact and governance.

1. Our commitment to sustainability is built around three core pillars:
2. Protecting natural resources
3. Reducing environmental footprints
4. Supporting ethical business practices

Through strong partnerships with suppliers and customers alike, we strive to promote soil health, preserve biodiversity, conserve water and ensure food production remains sustainable for generations to come.

We are proud to present our first Environmental, Social and Governance (ESG) report, which reflects our holistic approach. ESG covers not only environmental performance but also the social values and governance structures that shape how we operate, addressing issues like diversity, equity, labour welfare and corporate ethics. By setting clear metrics aligned with international standards, we aim to provide transparent and credible insights into our journey towards sustainability.

In sharing this report, we invite you to explore how ESG excellence forms an integral part of who we are and how, together, we can build a more resilient future.”

James Smith
CEO

What is Environmental Social Governance?

Environmental Social Governance (ESG) is a new way to describe Sustainability – it has four main areas

- Environment, Health and Safety
- Labour Standards
- Business Ethics
- Ethical Procurement

It is a framework to evaluate a company's sustainability and ethical impact.

Environmental

Carbon emissions
Climate change impact
Waste disposal
Energy use & fuel choice
Pollution
Raw materials use

Social

Gender
Human Rights
Community engagement
Discrimination
Equality, Equity, Diversity
Culture & Values

Governance

Policy setting & review
Stakeholder awareness
Executive compensation
Risk management
Ethics
Certification

Climate-related risk and opportunity: a formal reporting framework

For this report we have followed the current UK standard on climate related risk: the Task Force on Climate Related Financial Disclosures (TCFD) and also the basis of upcoming UK legislation that was introduced for listed companies from June 2025, the International Financial Reporting Standards (IFRS) enhanced risk assessment for ESG, which has two parts: S1 and S2. Europe already requires this reporting through the Corporate Social Responsibility Directive (CSRD), while the UK is progressing more slowly but recognizes its importance for identifying climate-related business risks through a double materiality approach.

There is still much uncertainty around the trajectory for global temperature rise but the consensus is that we will miss our target of a maximum average temperature rise of 1.5C, beyond which we start to lose the ability to predict the impact of changes to people, financial prosperity and our planet. This so-called triple bottom line indicates that there are three ways we can influence business success that lead to supply chain prosperity by engaging with people and minimising our impact on the planet. By reporting openly and transparently what our carbon emissions are now and how we see a path to net zero, it is our hope that we demonstrate to other businesses that a solution is within grasp and particularly so if we attach financial value to the consequences and rewards of our changing climate.

The TCFD framework was established in 2017, formed by the Financial Sustainability Board to encourage the uptake of climate risk and opportunity measurement and disclosure in the private sector. It has been replaced with the IFRS S1 and S2 format which defines material risks by sector and how to report on governance, strategy, risk management and climate targets. It requires businesses to identify risks and opportunities and assign a financial value that will achieve a carbon emissions strategy which matches the reduction pathways identified as necessary to limit the global warming trajectory to as close to 1.5C as possible.

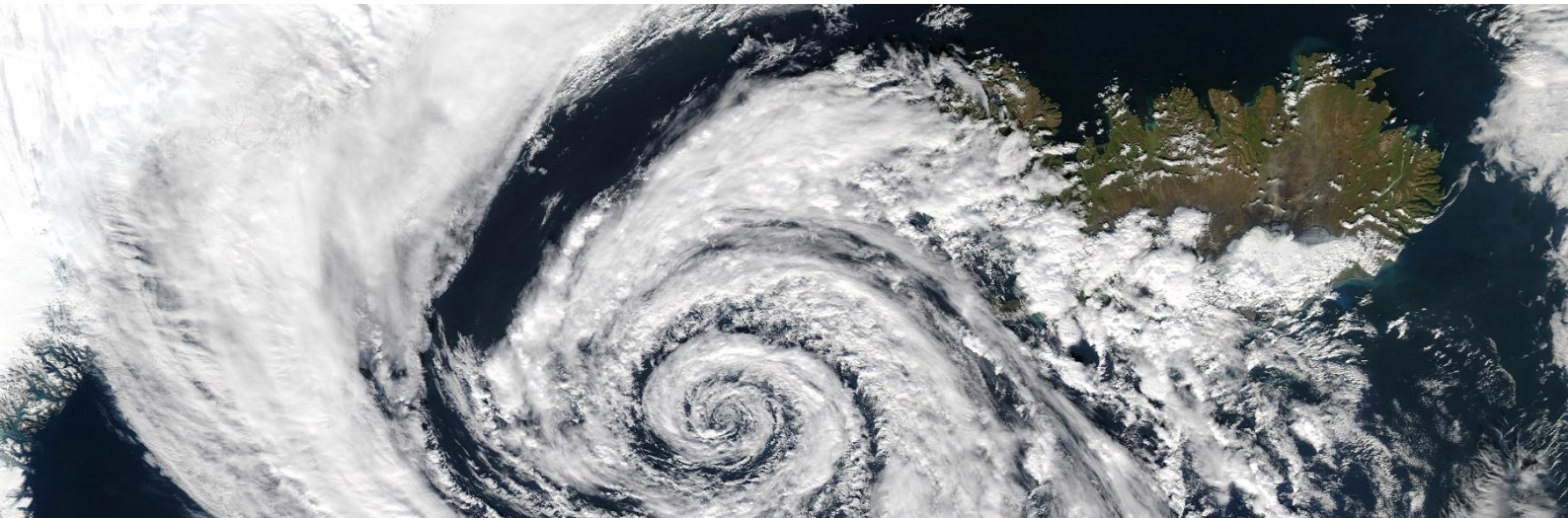
Climate risk

A climate risk report has been produced for our operations and supply chain to determine the potential impact in the period up to 2050. Reference has been made to the UK Climate Change Risk Assessment sector briefings (Sector briefings - UK Climate Risk)

Theme	Significance for Condimentum
Agriculture & Forestry	Growing of agricultural products could be impacted both positively and negatively. Higher temperatures could increase yield if water supplies are not affected. They could also change the suitability of current geographic areas to grow certain types of seeds, fruit, vegetables and cereals. **Risk at present is considered moderate.** Growing of cereals currently leads in the field of regenerative agriculture in its potential to provide a source of carbon insets and through the carbon negative production and protection of soil health by improving soil organic matter. **Opportunity to de-risk the supply chain and gain carbon credits.**
Business	The impact to business could be a need to modify working environments in production areas in particular. **Risk is reduced worker productivity in higher temperature workplaces and worker recruitment or retention.** Low carbon businesses and those with strong Environmental, Social Governance achievements will be better placed to appeal to the increasing customer demand for strong environmental and ethical businesses that are on a fast-track net zero pathway. **Opportunity to create a stronger ESG presence to gain business or press for higher margins for low carbon products.**
Buildings & Infrastructure	There is no specific risk to buildings. Infrastructure risk could come from flooding and impact on road and rail network. **Risk is moderate to high for access to reliable road/rail networks if we see the worst flooding and temperature scenarios.**
Health & Wellbeing	This category relates to health in general and would only impact Condimentum if the recruitment pool was significantly affected by poor health. **Risk considered very low.**
Natural Environment	Impacts on the natural environment such as water availability or biodiversity loss could impact the availability of raw materials of suitable quality. **Risk is considered to be moderate now, potentially becoming high in terms of water availability depending on national infrastructure investment and uncertainty of rainfall patterns.**

The report considered a number of key areas: Transportation & Logistics, Business Risk, Production, Utilities, Health, ICT and Telecommunications, Water.

We have a Climate Risk report and a Water Scarcity (Risk) report available on request.



United Nations Sustainable Development Goals (UNSDG's)

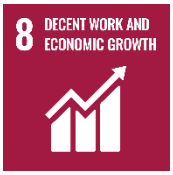
The 2030 Agenda for Sustainable Development, adopted by the UN in 2015, provides a shared blueprint for peace and prosperity for people and the planet, now and into the future. At its heart are the 17 Sustainable Development Goals (SDGs), which are an urgent call for action by all countries. These goals have also been linked to the **triple bottom line** benefit of sustainable action which impacts: **People, Prosperity and the Planet**. This principle recognises that sustainable benefit should be shared across supply chains and that it is possible to find solutions that improve company financial margin in the long run whilst minimising environmental impact.

In this first ESG report Condimentum uses these UN SDGs to highlight key areas where we have focused our efforts so far. We have chosen 9 of the 17 goals:

Goal 3:
Good Health & Wellbeing: Ensure healthy lives at all ages

Goal 4:
Quality education: Ensure inclusive, equitable quality education and promote lifelong learning

Goal 7:
Affordable clean energy: reliable, sustainable energy



Goal 8:
Decent work & economic growth: promote sustained inclusive economic growth and productive decent employment

Goal 9:
Industry Innovation & Infrastructure: promote sustainable industrialization and foster innovation

Goal 11:
Sustainable cities and communities: make cities and human settlements safe, resilient and sustainable

Goal 12:
Responsible consumption and production: ensure sustainable consumption and production patterns

Goal 13:
Climate action: take urgent action to combat climate change and its impacts

Goal 17:
Partnerships for the Goals: strengthen partnerships for sustainable development

Learn more: THE 17 GOALS | Sustainable Development

Sustainability hub: Condimentum for more detail on our sustainability activities.

Governance

Governance
Organisations are recommended to establish and disclose appropriate internal governance processes for climate-related risks and opportunities.

Disclosure principles
a) Describe the Board's (Leadership team) oversight of climate-related risks and opportunities.
b) Describe management's role in assessing and managing climate-related risks and opportunities.

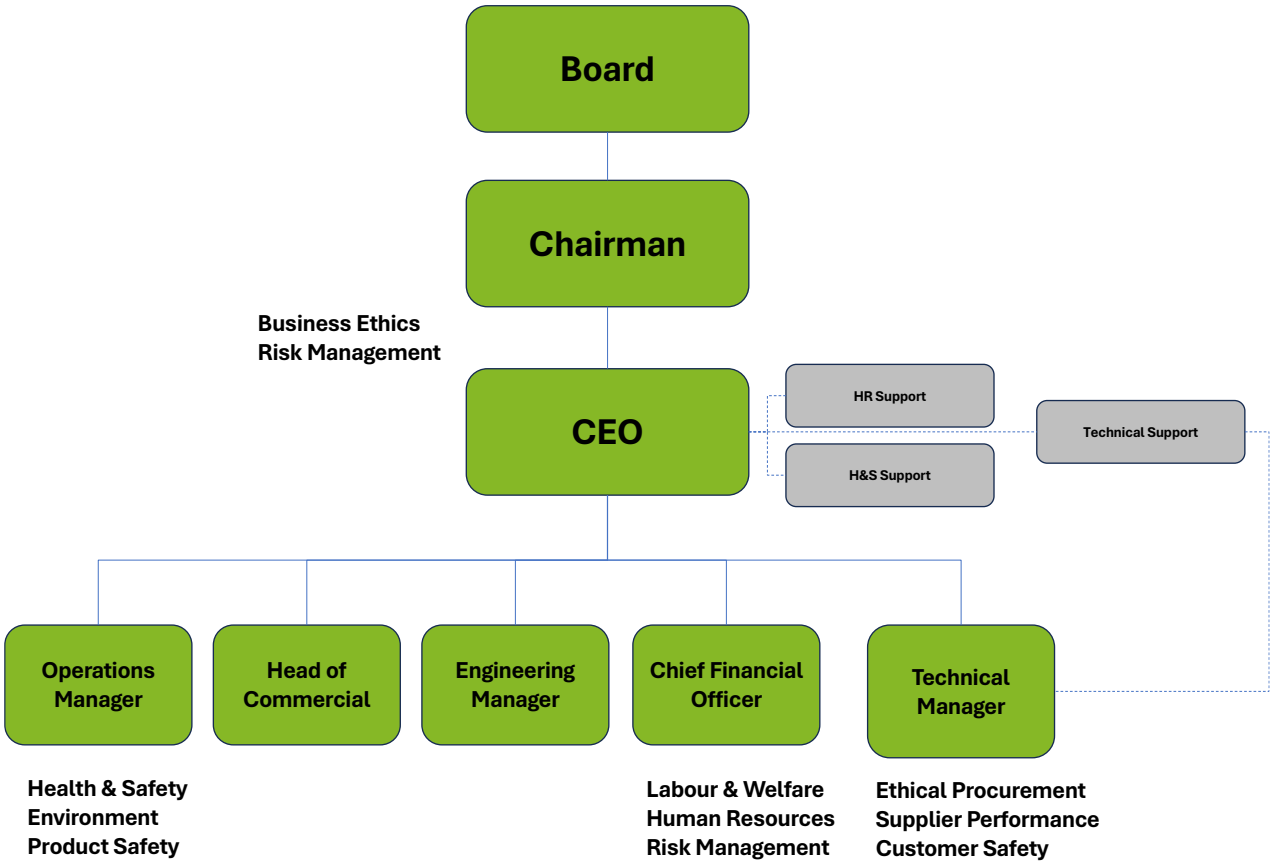
Key Risks and Mitigations in Condimentum's business

The Leadership team regularly reviews risk and incorporates climate risk and Environmental, Social and Governance risks into the matrix.

Role of the Leadership Team in Identifying and Managing Risk

The Leadership team is responsible for setting the structures and review in place so that risks are identified, considered and appropriate actions are taken to limit any negative impact to Condimentum and its customers or the environment.

The Leadership team is kept informed of key risk and actions through regular reporting as indicated in the diagram below. The relevant ESG reporting categories are shown next to the positions. The green boxes indicate the management structure at Condimentum.



Formal risk reporting to the Leadership team covers the key ESG areas with clearly defined scope, opportunities for training and improvement and appropriate metrics and mitigating actions.

There are monthly Leadership team updates for key ESG metrics, some of which are included at the end of this report.

Metrics and Targets

Metrics and targets
It is recommended that organisations disclose the metrics and targets they use to assess and monitor climate-related risks and opportunities.

Disclosure principles
a) Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process.
b) Disclose scope 1, scope 2 and, if appropriate, scope 3 greenhouse gas (GHG) emissions, and the related risks.
c) Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.

Condimentum engaged a specialist consultancy to calculate the carbon footprint of the whole supply chain from procurement of purchased goods and services through operations and included the impact of sold goods distribution. Data analysis followed the GHG protocol for all three scopes: Scopes 1 and 2, operational carbon footprint and scope 3, supply chain carbon footprint.

Data gathered was a hybrid set based on the GHG protocol hierarchy which specifies four levels of data that can be captured: 1) Supplier specific, 2) Hybrid, 3) Industry average and 4) Spend-based.

For scopes 1 and 2, detailed invoiced electricity and other fuel consumption was available together with the relevant carbon conversion factors and will therefore be highly accurate.

Scope 3 data is notoriously difficult to measure in the supply chain. Actual data and conversions were available for approximately 80% of the analysis, hence spend-based was a relatively small proportion (see box).

Condimentum is using a baseline year of 2024 as a springboard to enable us to track progress to net zero by 2040 for operational emissions.

A series of carbon and wider Environmental, Social and Governance activities provide an engaging set of activities to drive business emissions downwards to net zero and to engage its supply chain to follow a similar path. The net zero target is for operational emissions over which Condimentum has direct influence. Scope 3 emissions targets are much more difficult to set and achieve and we have selected transportation as something tangible where we can engage with our supply chain partners.

Spend-based accounting model

The model was developed for the UK government by the University of Leeds and has been in use for almost 20 years. It was last updated in November 2022. The model provides spend-based carbon emissions for 110 standard industry classification categories.

The limitation of scope 3 spend-based analysis is that it gives an estimated average figure for each category. Therefore, it is useful for an initial mapping of scope 3 but will not easily show an improvement in those emissions over time.

Where a spend-based estimation indicates a contributing factor has a high percentage, it is Condimentum's aim to engage with those supply chain partners and request more detailed carbon footprint data if they can provide it and that value, once ratified, will be substituted for spend-based assessment in future calculations.

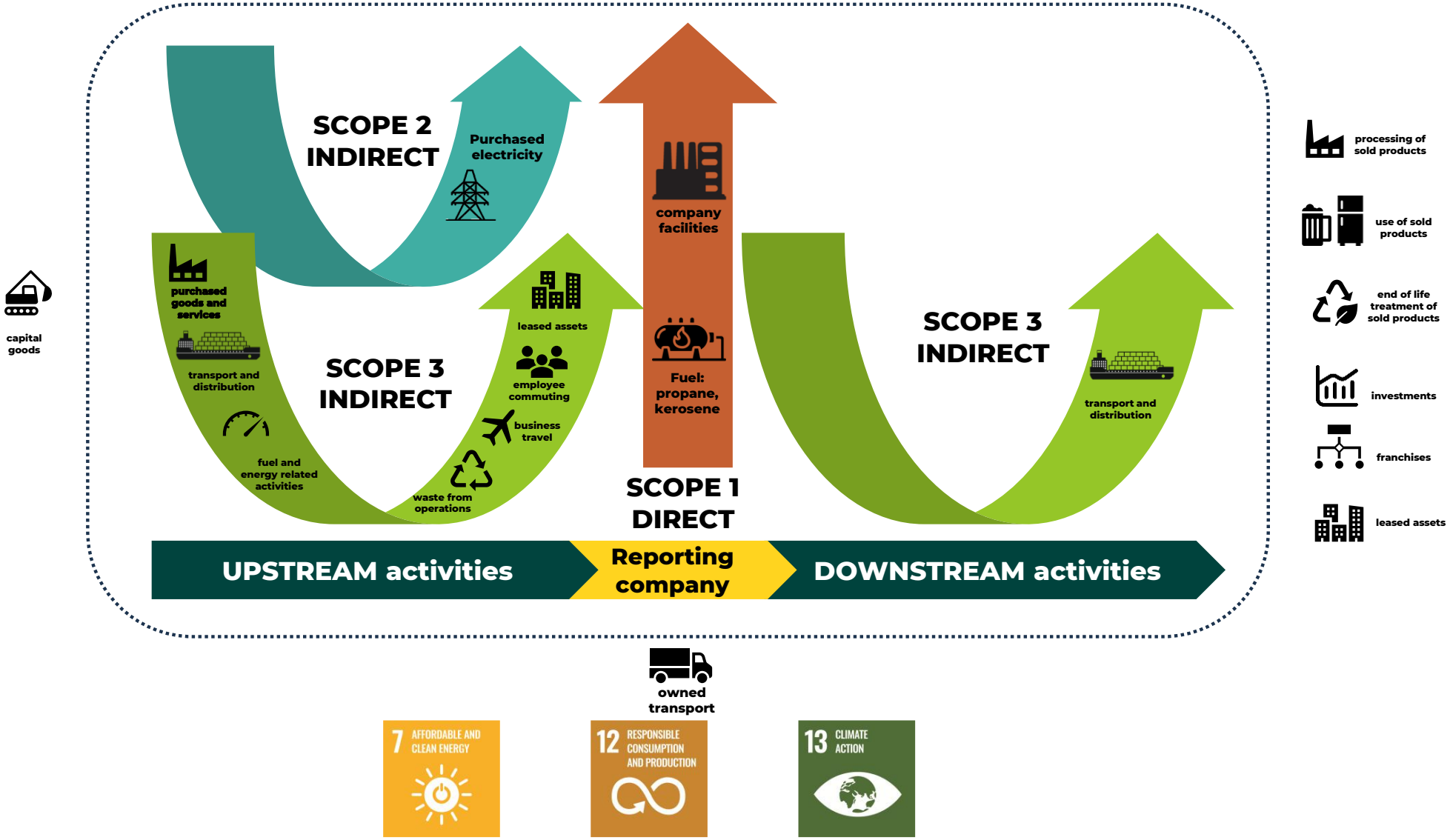
We will continue our in-depth analysis until reaching net zero, providing investors and stakeholders with transparent insights on the financial impact of technological changes and clear metrics to track progress.

The full carbon footprint report is available on request.

GHG emissions reporting boundaries

Carbon footprint has been mapped from the supply of raw materials, goods and services to delivery to customer.

The map below shows the items that have been excluded primarily because data is not readily available and Condimentum would have very little ability to influence supply chains beyond the scope boundary.

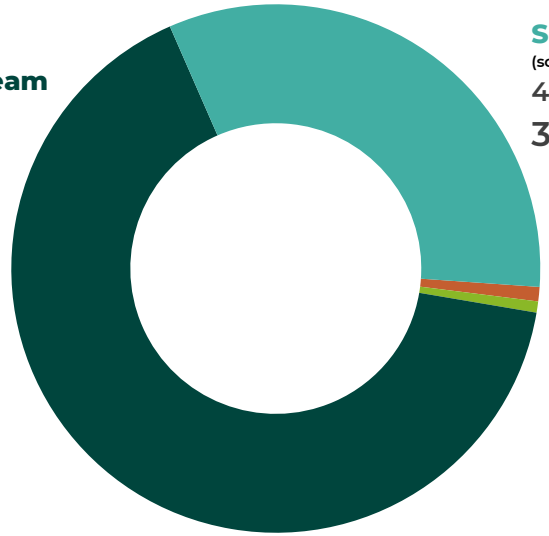


Carbon Footprint Data: Scopes 1-3

This graph compares the carbon footprint based on grid average emissions with a market-based analysis that accounts for our use of renewable electricity, offset in part by guarantees of origin (REGOs).

We have been thorough in our calculation and follow the **Greenhouse Gas Protocol**. Calculations include full emissions for the generation and transportation of all the fuel sources in addition to the use of those fuels which is the kWh or litres invoiced.

Carbon footprint analysis: Location based



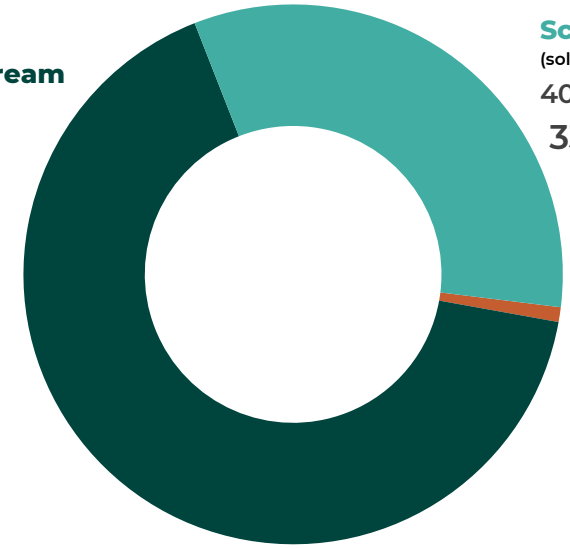
Scope 3 Upstream
(incoming goods and services)
8062.8 $toCO_2e$,
66%

Scope 3 Downstream
(sold goods , transportation)
4005.4 $toCO_2e$,
32%

Scope 1
(gas & other fuel, owned transportation)
107.8 $toCO_2e$,
1%

Scope 2
Location based
(electricity, bought in heat or steam)
83.8 $toCO_2e$
1%

Carbon footprint analysis: Market based



Scope 3 Upstream
(incoming goods and services)
8062.8,$toCO_2e$
66%

Scope 3 Downstream
(sold goods , transportation)
4005.4 $toCO_2e$,
33%

Scope 1
(gas & other fuel, owned transportation)
107.8$toCO_2e$,
1%

Scope 2
Market based
(electricity, bought in heat or steam)
0.0$toCO_2e$,
0%

Market-based analysis removes the scope 2 component entirely but, because it is a very small proportion of the whole supply chain model, it makes an immaterial difference for the overall picture.

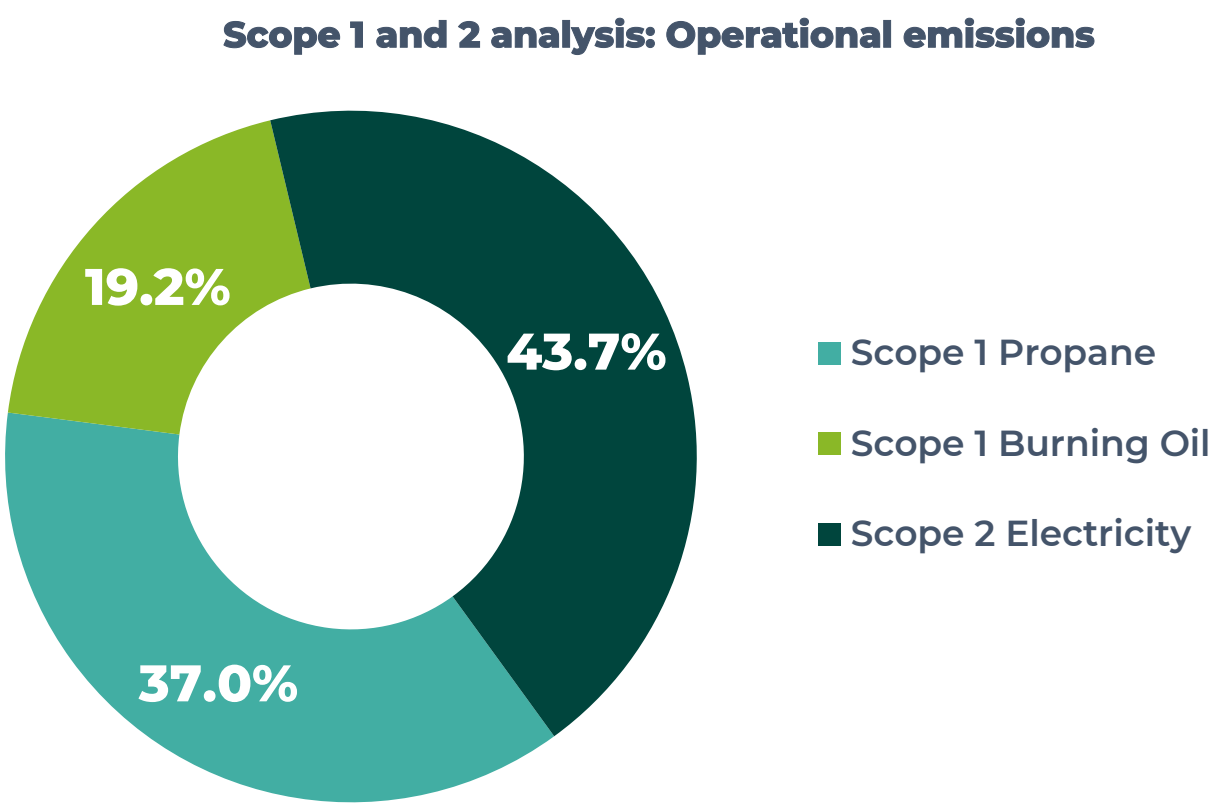
Carbon Footprint Data: Scope 1 and 2

The contributing areas for scope 1 and 2 are shown below.

Propane at 37% of operational emissions could be sourced as bio-propane. However, currently it would most likely be supplied as a carbon neutral fuel because the bio-propane available is limited in supply, so would be offset to some degree or entirely with carbon credits bought by the supplying company. Bio-propane is expected to be offered as a large-scale solution by 2040 and can have up to 90% less emissions than normal LPG.[1]

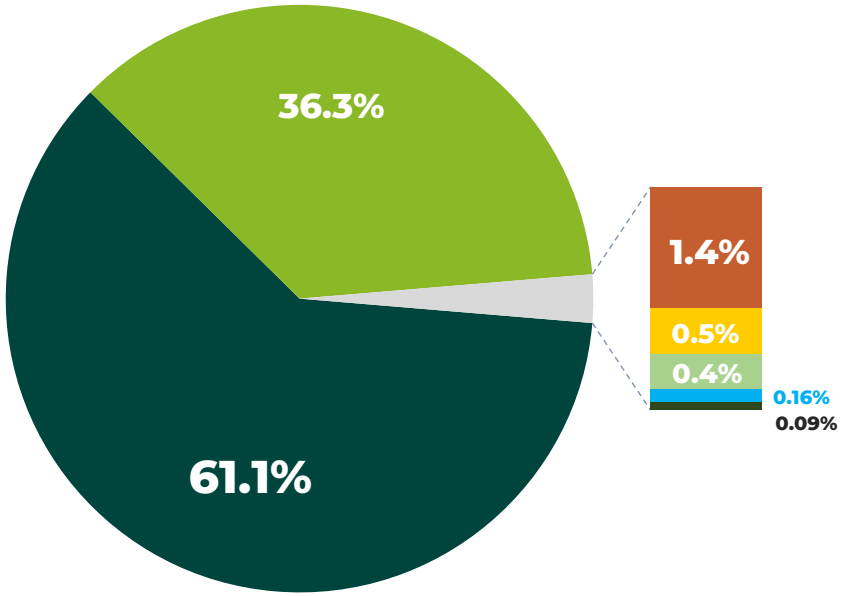
Burning oil (kerosene) is also a significant proportion at 19.2% of the scope 1 emissions. It could be replaced by HVO[2] with up to 85% emissions reduction. If the ban on use in domestic situations from 2030 is extended to fixed generators in factories, this could be an obvious switch. In terms of its characteristics, HVO is more like kerosene than red or white diesel and generators need no modifications to run on HVO.

The electricity component here is calculated from location-based emissions factors. Condimentum already procures carbon neutral electricity with the supplier maximising the proportion of genuine green generation they can find with offsets (REGOs). At present, the grid is predicted to be net zero by 2040 when all electric use will be zero and scope 2 emissions for Condimentum will be net zero for both location and market-based.



[1] Biolpg — Liquid Gas UK: The trade association for the LPG and biopropane industry in the UK
[2] Alternative To Kerosene Heating Oil

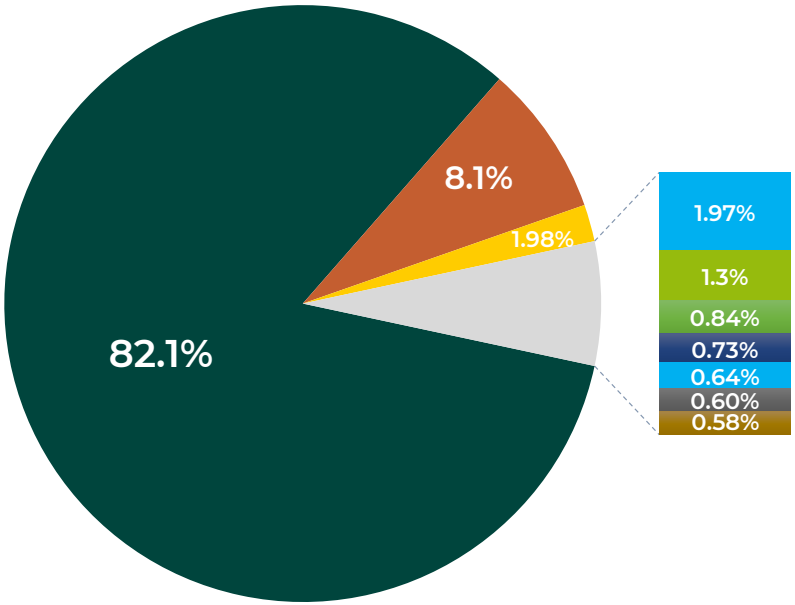
Carbon Footprint Data: GHG Protocol allocation for Scope 3



- 3.1 Purchased goods & services
- 3.9 Downstream transportation
- 3.4 Upstream transportation
- 3.7 Employee commuting
- 3.3 Fuel not scopes 1&2
- 3.6 Business travel
- 3.5 Waste

GHG Protocol allocation

We have been able to allocate our emissions to 8 of the 15 GHG reporting categories.
See Appendix 2 for the full list of 15 categories.



- Mustard seed and Mint
- Fabricated metal products
- Chemicals
- Upstream transportation
- Plastic products
- Paper and card
- Employee commuting
- Cleaning
- Maintenance
- Fuel WTT and T&D

Allocation according to good or service type

It is clear that our focus to achieve the greatest reductions in the supply chain should be on the purchased goods and services of which the growing of mustard and mint represents around 82%.

This will be achieved by working closely together with our grower groups.

Note: Fuel WTT is well to tank – the emissions associated with generating the electricity; T&D is transmission and distribution losses in the supply network.

Net Zero or Carbon Neutral?

Net zero is the gold standard chosen by Condimentum

Carbon Neutral
A company purchases carbon credits from activities in which external operators have removed GHG gases, usually CO_2, from the atmosphere and have had these verified as credits, usually offered in tonnes CO_2e, for others to buy. This does not, in fact, reduce any of your carbon emissions and is simply a mathematical way to balance out emissions and removals.

Net Zero
This is a status where GHG emissions have definitely been reduced and not just balanced out. A net zero strategy can involve becoming lean in terms of efficiency, green in terms of selection of low or zero emission fuels and mean if any activities can be stopped. The latter 'mean' category is exceptionally difficult to find for most businesses. It is also likely that technology does not yet exist for companies to become entirely net zero.

There are many business leaders who have announced net zero targets believing that they can buy carbon credits to get to that position. That would be a carbon neutral target, not a net zero target and, frankly, not relevant in the context of the entire global population and businesses needing to make real reductions in carbon at source, not rely on the mitigating actions of others.

Condimentum has set a carbon net zero target for 2050.

Operational (scope 1 and 2) emissions to be net zero by 2040.
Scope 3 transportation to be net zero by 2050.

No more than 10% of these reductions should be reliant on the purchase of carbon offsets (credits) in line with the principles of science-based target guidelines.

OPERATIONAL EFFICIENCY

LEAN

Reduce energy use
Improve productivity

EMISSIONS EFFICIENCY

GREEN

Change fuel source
Switch to biofuel
Electricity: >% renewable

ABSOLUTE REDUCTION

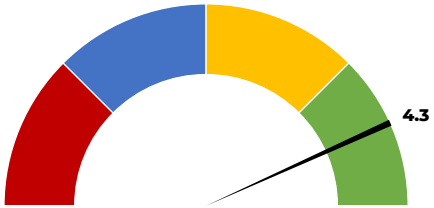
MEAN

Remove fossil fuel
Eliminate an operation
Sequester

Alignment with international codes for ethical business

Condimentum shares ESG data with its customers via the Suppliers' Ethical Data Exchange (SEDEX), which is based on the Ethical Trade Initiative (the ETI base code). Within the SEDEX system there are two features that give recognition of good performance. The alignment between management led policies and understanding by workers at the sites is tested in a SEDEX members' Ethical Trade Audit (SMETA):

SEDEX scores companies for Environmental, Social and Governance performance across 15 business areas. Each parameter is weighted as shown on the table (below, right) and the sum of all scores is presented as an overall **Management Risk score** out of a maximum 5 points. Condimentum is pleased to score well above average at 4.3/5 overall and to achieve Advanced ratings in 13 of the 14 categories.



Schematic of ISO 26001: a social guideline standard that we follow

We recognise that it is important to integrate the social aspects of ESG into normal business operations. The schematic illustrates how social aspects impact many areas. Businesses used to claim social responsibility via their CSR activities. Now it is more authentic to show true social responsibility both inside and outside the business to a wide range of stakeholders. Condimentum is keen to show that we recognise our accountability, seek to be transparent and ethical, to respect stakeholders' interests, our legal requirements and respect human rights by promoting good behaviours in our business activities.

SEDEX category	% of total score
Health and safety	46.2%
Freely chosen employment	13.3%
Wages	12.3%
Environment	11.3%
Discipline and grievance	10.3%
Working hours	7.2%
Children and young workers	5.1%
Profile	3.1%
Workplace impact	2.6%
Management systems	2.6%
Regular employment	1.0%
Business ethics	1.0%
Freedom of association	0.5%
Discrimination	0.5%

Social Support Activities and Award Recognition

In the workplace

Condimentum named one of the best employers in the Eastern region

Condimentum has been officially recognised as one of the Best Employers in the Eastern region, an achievement that reflects our ongoing dedication to fostering a workplace where people thrive, grow and feel truly valued. The award celebrates organisations that go above and beyond to nurture a positive and inclusive workplace culture and is based on employee feedback and independent assessments. As we continue our journey, we remain committed to cultivating a culture of purpose, pride, and of course, plenty of flavour.

Best Employers
Eastern Region
SILVER

Food & Drink Producer of the Year 2024

Condimentum won the Food & Drink Producer of the Year award at the Broadland & South Norfolk Business Awards. The Food & Drink Producer of the Year award was given to the company for the quality of its facilities, the dedication of its team and its positive culture.

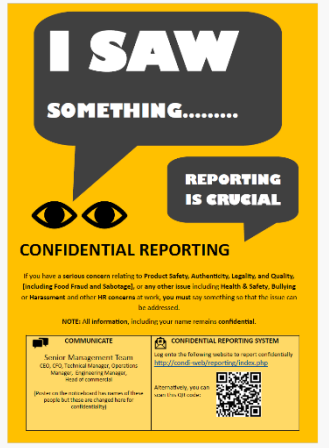
Initiatives for all our team Mental Health wellbeing

5 ways to wellbeing; Weekly wellbeing checklist

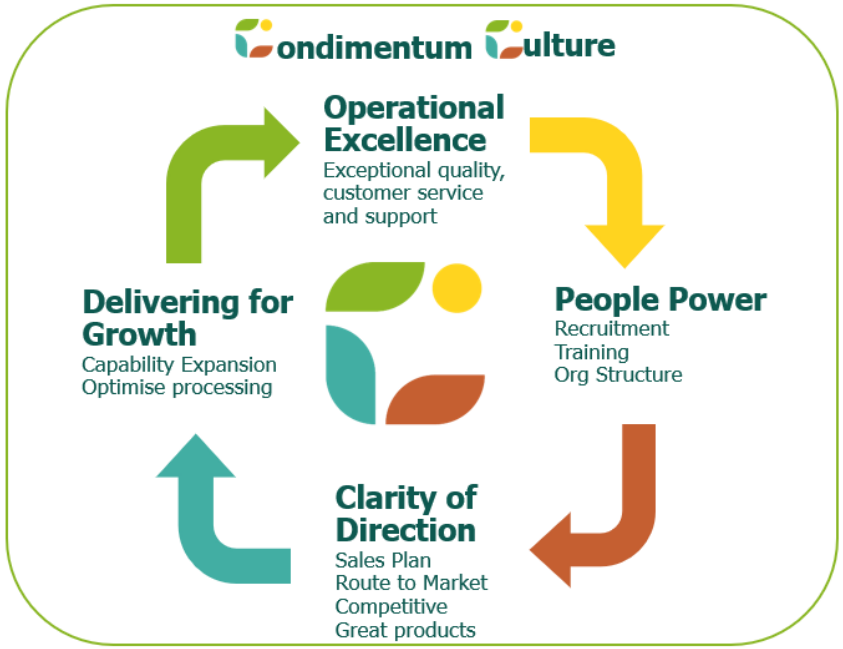
Food safety and allergy awareness

Stress Awareness

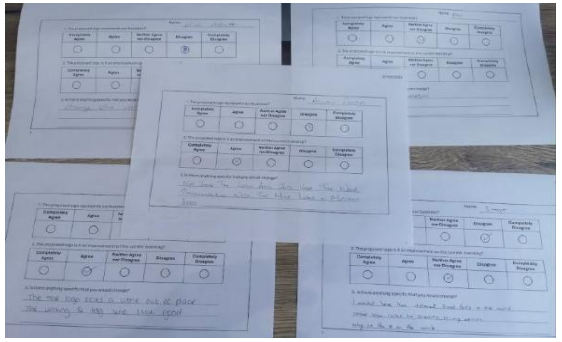
Confidential reporting



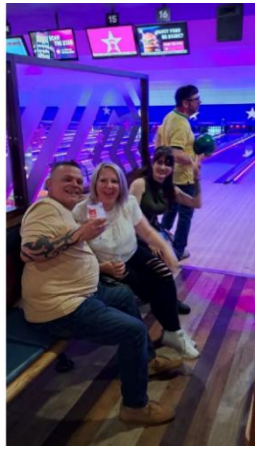
Culture and Purpose



Induction is for all, including harvest workers who have group and on the job training



We welcome suggestions on many things, from branding to taste panels



Social interaction in a relaxing welfare hub or outside work at fun events is key

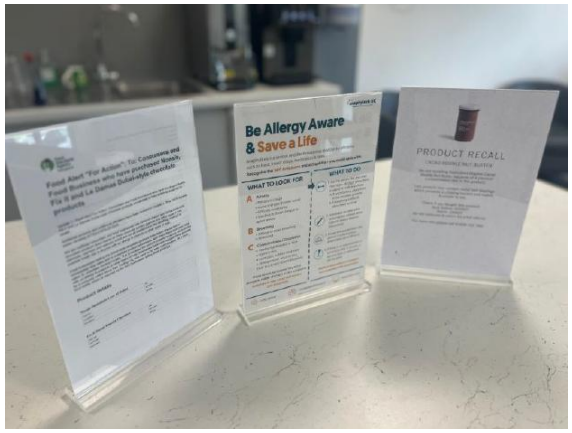
Training and Personal Development

Training in annual appraisals

Staff personal development
James passed his programming course and
Anca her lead auditor training

A new Health and Safety notice board incorporating performance data and physical and mental safety awareness

Wellbeing



Allergen and Food Safety awareness

Taking advantage of the cycle to work scheme

Training in use of AED and provision of the equipment

In the Community

Condimentum takes part in Business Fives

Business Fives runs corporate charity football events throughout the UK, Ireland and beyond, delivering professionally organised events that are fun for the entire office. Professionals from all sectors and all abilities are welcome and invited to get involved in various local qualifying events ahead of the respective national finals.

The events offer professionals a chance to leave the office, focus on their well-being and make some new connections while raising money for charity. The five-a-side events allow businesses to come together to strengthen their team relationships, focus on their CSR and make new connections with other players.

11 SUSTAINABLE CITIES AND COMMUNITIES

BUSINESS FIVES

Condimentum supports Pure Quiz event to raise money for local charities

Proceeds from the quiz go to local charities. It's a fun event and we are glad to make a real difference to the lives of those in need in our community. In previous years the event has raised over £6,000 through such social events.

The Norwich event supports Leeway, a charity that supports those affected by domestic violence and abuse.

breaking free from domestic abuse
Leeway
Domestic Violence and Abuse Services

Pure

Pure Quiz Norwich

Star Throwers
Cancer Support Charity

Innovation

Precision, Innovation & Collaboration

We combine technical expertise with cutting-edge processing to deliver high-quality mustard and mint ingredients. From product development to contract packing, we work closely with our partners to create tailored solutions that meet the highest industry standards.

Product Development

At Condimentum, we believe that the best innovations come from collaboration. We work closely with our partners to develop custom mustard and mint solutions that address their unique challenges, whether in flavour, texture, functionality or product performance. Some of our applications are shown below.

Our development specialists work with food manufacturers to create high-quality mustard and mint-based solutions that enhance flavour, texture and functionality.

With extensive industry knowledge and advanced processing capabilities, we help food manufacturers:

- Develop distinctive flavours and textures for differentiation
- Enhance functional benefits such as emulsification, preservation and protein enrichment
- Improve yield, hold time and shelf life in large-scale production

Our specialist knowledge and state-of-the-art facilities ensure products meet the highest standards of quality and consistency.

Our external performance standards

BRC Certification – Our AA grade demonstrates our commitment to guaranteeing best practices in food safety and quality management and we celebrate it with our staff

HACCP – A proactive approach to risk assessment and food safety.

Appendix

Materiality & Double Materiality Analysis

Key ESG Performance Metrics

Materiality analysis as determined from IFRS S1 and S2 reporting requirements

Materiality Data for FOOD & BEVERAGE MANUFACTURE / AGRICULTURAL PRODUCTS

Industry Description: The Agricultural Products industry is engaged in processing, trading and distributing vegetables and fruits, and producing and milling agricultural commodities such as grains, sugar, consumable oils, maize, soybeans and animal feed. Entities sell products directly to consumers and businesses for use in consumer and industrial products. Entities in the industry typically purchase agricultural products from entities that grow such products (either directly or indirectly) to then conduct value-adding activities (for example, processing, trading, distributing and milling). Agricultural products entities also are involved in wholesale and distribution. Entities in the industry may source a substantial portion of agricultural commodities from third-party growers in various countries. Therefore, managing sustainability risks within the supply chain is critical to securing a reliable raw materials supply and reducing the risk of price increases and volatility over the long term. **Topics to disclose determined from SASB IFRS S1 and S2 materiality reporting requirements:** https://sasb.ifrs.org/standards/materiality-finder/find/?industry%5B0%5D=FB-AG

Topic	Category	Reference (IFRS/SASB)	Metric and descriptor	Unit of Measure	2024/5		Materiality RISK 0 LOW, 5 HIGH	Financial RISK (Double Materiality) 0 LOW, 5 HIGH	Materiality OPPORTUNITY 0 LOW, 5 HIGH	Financial OPPORTUNITY (Double Materiality) 0 LOW, 5 HIGH
Greenhouse Gas Emissions	Quantitative	FB-AG-110a.1	Gross global Scope 1 emissions	Metric tons (t) CO_2-e	107.8		**3**	**3**	**3**	**1.5**
	Discussion and Analysis	FB-AG-110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	n/a	Scope 1 fuels are only 1% of our carbon footprint and we have options to source alternate fuels at 80% reduced emissions rates as they become more widely available.					
Energy Management	Quantitative	FB-AG-130a.1	Operational energy consumed (GJ)	Gigajoules (GJ)	3436		**3**	**3**	**3**	**1**
			% grid electricity	Percentage (%)	0%					
			% renewable	Percentage (%)	50%					
Water Management	Quantitative	FB-AG-140a.1	Total water withdrawn ('000 m^3)	('000 m3)	7.2		**2**	**2**	**2**	**2**
			Total water consumed ('000 m^3)	('000 m3)	3.6					
			% from regions with High / Extremely High Baseline Water Stress	%	0%					
	Discussion and Analysis	FB-AG-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	n/a	We have a water scarcity report as part of our climate risk assessment. The risk is low to medium and depends on infrastructure development for the country and reduction of climate risk. Operationally the risk is minimal. For growing our mustard and mint the water availability could become more critical up to 2050 and we maintain vigilance with our growers to identify emerging risks					
Food Safety	Quantitative	FB-AG-250a.1	Global Food Safety Initiative (GFSI) audit (1) non-conformance rates and (2) associated corrective action rates for (a) major and (b) minor non-conformances	Non-conformances MAJOR / MINOR	0	0	**5**	**1**	**5**	**1**
				Corrective actions MAJOR / MINOR	0	0				
	Quantitative	FB-AG-250a.2	Percentage of agricultural products sourced from suppliers certified to a Global Food Safety Initiative (GFSI) recognised food safety certification programme	Percentage (%) by cost	100%					
	Quantitative	FB-AG-250a.3	Number of recalls issued	Number	0					
			Product recalled (tonnes)	Metric tonnes (t)	0					
Workforce Health & Safety	Quantitative	FB-AG-320a.1	Incident rate (TRIR)	Employees & Contractors			**5**	**1**	**5**	**1.5**
			Near Miss Frequency rate	Employees & Contractors						
			REPORTING METHOD (occurrence count × 200,000) / total number of hours worked by all employees in the year reported.							
			Represents total number of hours for full-time workers working 40 hours/ week for 50 weeks per year							

Topic	Category	Reference (IFRS/SASB)	Metric and descriptor	Unit of Measure	2024		Materiality risk 0 LOW, 5 HIGH	Financial risk (Double Materiality) 0 LOW, 5 HIGH	Materiality risk 0 LOW, 5 HIGH	Financial risk (Double Materiality) 0 LOW, 5 HIGH
Environmental & Social Impacts of Ingredient Supply Chain	Quantitative	FB-AG-430a.1	Agricultural products sourced that are certified to a third-party environmental or social standard,	% of agricultural supplies certified by 3rd party environmental or social standard by standard	100%		**3.5**	**2**	**3.5**	**3**
	Quantitative	FB-AG-430a.2	Supplier environmental NC rate %	a) MAJOR b) MINOR	0	0				
			Supplier environmental CA rate %	a) MAJOR b) MINOR	0	0				
	Discussion and Analysis	FB-AG-430a.3	Discussion of strategy to manage environmental and social risks arising from contract growing and commodity sourcing	n/a	We manage this via proxy standards: we require all raw material suppliers to be certified to Red Tractor which is in turn aligned to the SAI FSA which has clauses related to health and safety, environment and social measures					
GMO Management	Discussion and Analysis	FB-AG-430b.1	Discussion of strategies to manage the use of genetically modified organisms (GMOs)	n/a	We do not accept GMO material		**2**	**1**	**2**	**1**
Ingredient Sourcing	Discussion and Analysis	FB-AG-440a.1	Identification of principal crops and description of risks and opportunities presented by climate change	n/a	We have an external Climate Risk report and Water scarcity report which has identified that the risk is low to moderate but requires constant vigilance for the uncertainty of climate events not just global warming		**3.5**	**2.5**	**3.5**	**2.5**
	Quantitative	FB-AG-440a.2	Percentage of agricultural products sourced from regions with High or Extremely High Baseline Water Stress	Percentage by cost	0%					

Activity Metric	Category	Unit of measure	IFRS / SASB Reference	2024/5
Production by principal crop (mustard and mint)	Quantitative	Metric tonnes (t)	FB-AG-000.A	3292
Number of processing facilities	Quantitative	Number	FB-AG-000.B	1
Total land area under active production*	Quantitative	Hectares	FB-AG-000.C	2718

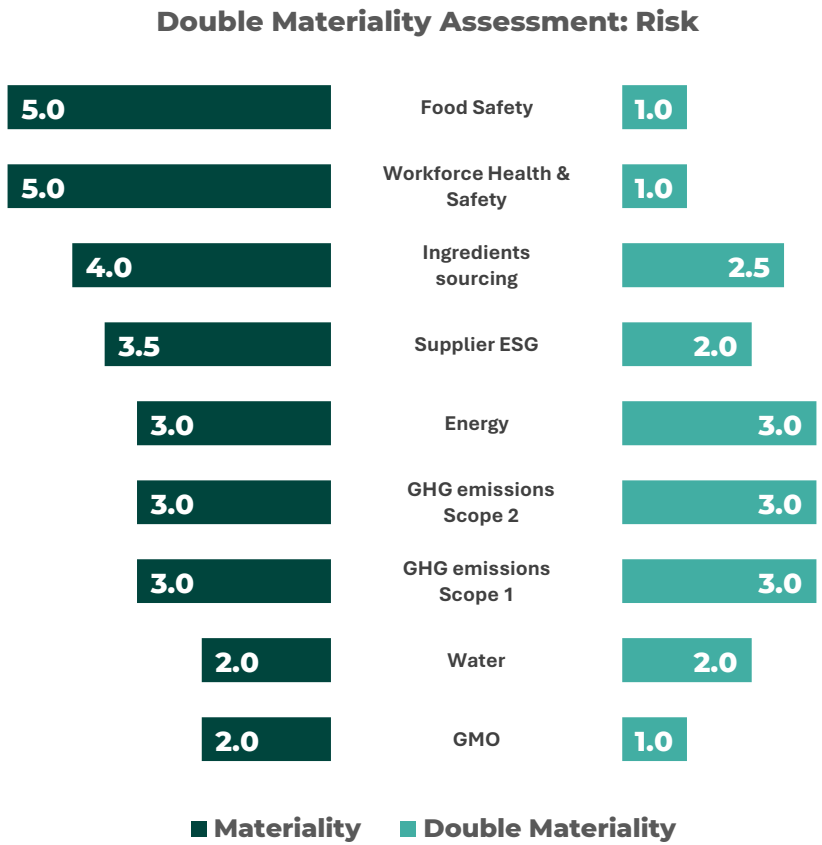
Materiality and Double Materiality

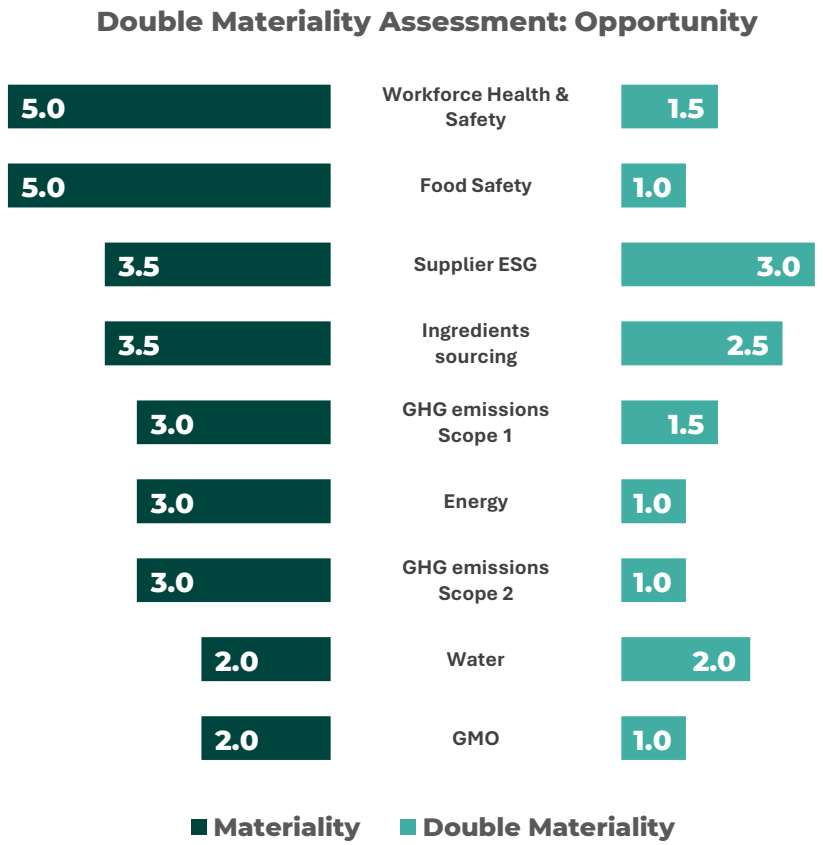
Materiality is the list of climate-related issues that have the potential to cause financial impact on our sector (Agricultural Products). Our materiality risk is determined from the SASB IFRS materiality assessment.

Double Materiality is the financial impact of the material issues identified. It also widens the scope of the materiality assessment to all areas of ESG.

In our system, we have used a number to evaluate the relative risk on a 0-5 sliding scale in each material category and the double materiality is the relative investment of financial resources we deem may be required to address that issue.

The analysis has been done for **Material RISK and OPPORTUNITY.**





Key Performance Data

Health and Safety	Detail	Target	2024/5		
Number Incidents (accidents)	M (Employee)	0	17		
	M (Visitor/Contractor)	0	0		
	F (Employee)	0	0		
	F (Visitor/Contractor)	0	0		
RIDDOR (serious) incidents	M	0	0		
	F	0	0		
Number LOST DAY incidents/ 100 workers		0	0		
Lost time incidents x 1,000,000 / total hours worked (Frequency)		0	0		
Lost time days x 1,000,000 / total hours worked (Severity)		0	0		
Near misses x 1,000,000 / total hours worked			0		
Staff trained in H&S this year			Total	General staff	Directors / Managers
	M (number trained)	100%	29	24	5
	F (number trained)	100%	5	4	1
	Total	100%	34	28	6
% workers trained in fire safety	M %	100%	100%		
	F%	100%	100%		
	Total number		34		

Environment	Detail	Target	2024/5
ENERGY and EMISSIONS			
Total energy consumption (MWh and Gigajoules)	MWh		955
	GJ		3436
% renewable (green) energy used	% / GJ	50%	50%
Total scope 1 emissions (tonnes CO_2e)			107.8
Baseline scope 1 year			2024
Baseline scope 1 year emissions (CO_2e tonnes)			107.8
Total scope 2 emissions (tonnes CO_2e)	Location based		83.8
	Market based		0
Baseline scope 2 year			2024
Baseline scope 2 year emissions (CO_2e tonnes)	Location based		83.8
Scope 3 emissions	Downstream		4005.4
	Upstream		8082.8
	Total scope 3		12068.2
Total carbon footprint scopes 1+2+3			12559.8

Environment	Detail	Target	2024/5
WATER			
Total water withdrawn (mega litres)			7.20
Total water disposed to sewer or other treatment (mega litres)			3.60
Total water use (mega litres)			3.60
WASTE			
Total weight HAZARDOUS waste disposed (tonnes)	tonnes		0
Total weight NON-HAZARDOUS waste disposed (tonnes)	tonnes	reduce 10% pa	856
% waste recycled			3.39
% waste to landfill		0%	0
tonnes waste recycled	tonnes		29

TRAINING					
Staff trained in Environmental Impact this year			Staff	Supervisors	Directors / Managers
	M	all new starters	0	0	0
	F	all new starters	0	0	0

Labour and Human Rights	Detail	Target	2024/5
Average hourly wage	Full time M		£26.87
	Full time F		£33.60
	Part time M		£0.00
	Part time F		£0.00
Average length of employment (months, rolling average)			41.7
Average hours training per employee			5.56
Total hours worked per employee average			2080
Grievances raised	M	0	0
	F	0	0
% workers in minority groups			0
% workers in minority groups at executive level			0
% women employees			17.60%
% women in executive posts excluding directors	Board %		9%
	Management %		28.57%
Ratio and % of the annual total compensation for the highest paid individual, to the median annual total compensation for all employees	Ratio		5:1

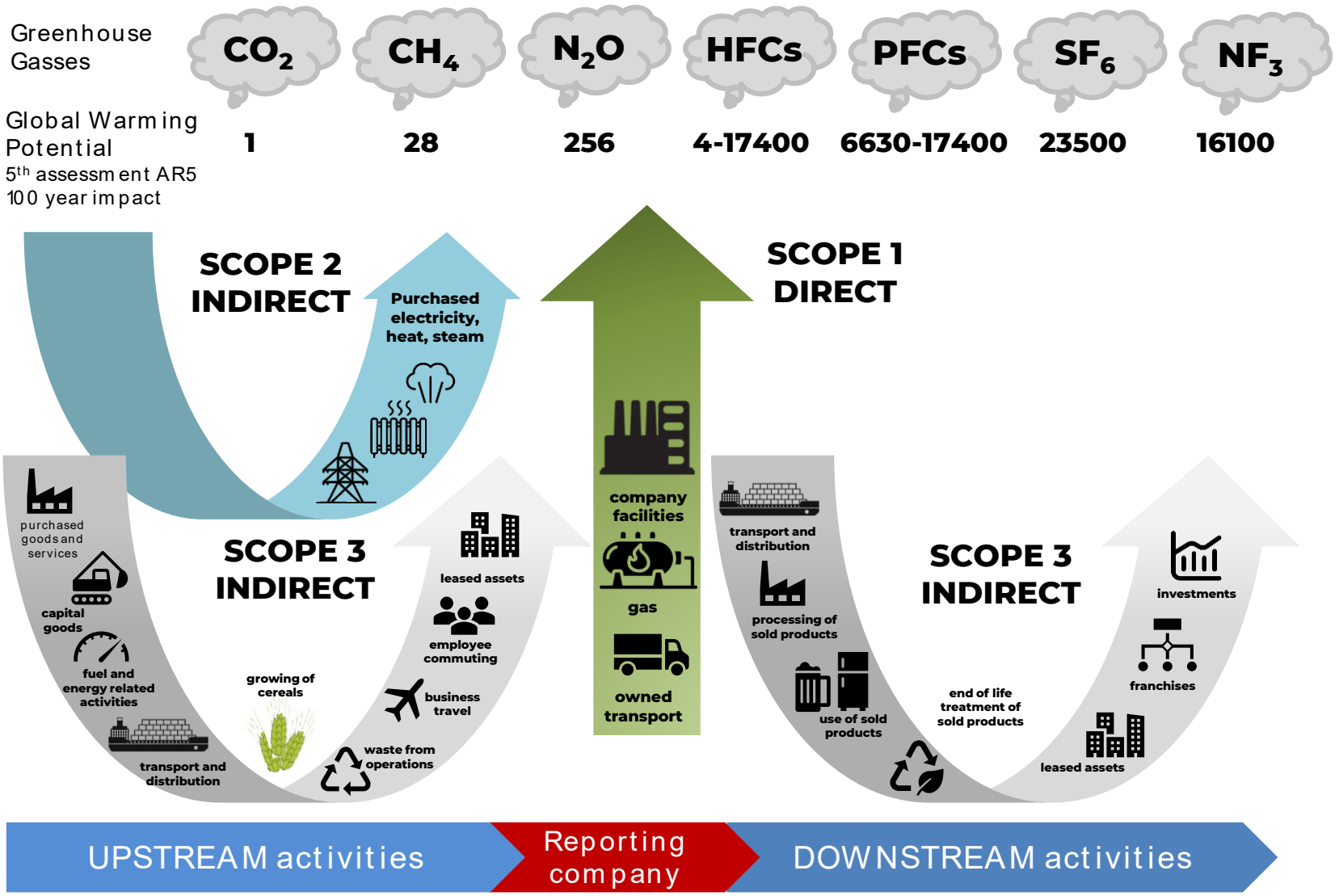
Labour and Human Rights	Detail	Target	2024/5
Child labour	What control methods are in place to prevent child labour issues.		Safety Culture Training and ETI Base Code - all employees trained
	Number of child labour incidents identified	0	0
Modern slavery & Human Trafficking	What control methods are in place to prevent modern slavery		Safety Culture Training and ETI Base Code - all employees trained
	Number of modern slavery incidents identified	0	0
Turnover rates for staff (%)	M %	<8%	3.50%
	F %	<8%	0
Staff trained in Staff trained in Labour Standards and Human Resources			Safety Culture Training and ETI Base Code - all employees trained
	M		29
	F		5
	Total		34

Ethics	Detail	Target	2024/5
% staff trained in ethics:		100%	100%
Number of whistle blowing incidents		0	0
Number of corruption incidents		0	0
Gender Pay gap data	Average %		-25.1
	Median %		-56.9
What awareness programme is in place to prevent information security breaches?			TACCP
Number of confirmed security breaches		0	0
Audits for information security breaches		0	0
What procedures are in place to train internal and third party users of secure information			Safety Culture Training
Staff trained in Business Ethics, Bribery and Corruption	M		29
	F		5

Procurement	Detail	Target	2024
% suppliers signing the Conditions of Purchase		100%	100%
% of suppliers with clauses in their contracts on environment, labour relations, human resources	Q's in Condimentum's SAQ	100%	100%
% of suppliers who have a CSR risk assessment: a report which identifies risk of sourcing region	Q's in Condimentum's SAQ	100%	100%
% of suppliers audited on their sites			5%
% suppliers with corrective actions		<20%	18%
Average length of supplier relationships (months total)			36

Appendix 1: Carbon Footprint Scopes Explained

Carbon Footprint is a generalised term that converts all seven greenhouse gasses into an equivalent based on global warming potential.



There are seven gasses that need to be considered in calculating a carbon footprint. Each has a global warming potential (GWP) factor which differs slightly depending on the report you consult but, overall, the relative warming potential is the same.

Picture redrawn by Maltdoctor Ltd based on GHG Protocol Guidelines

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