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* PwC refers to PricewaterhouseCoopers LLP, a limited liability partnership incorporated in England (number OC303525), whose registered office is at 1 Embankment Place, London WC2N 6RH

CranSwick plc Greenhouse Gas Emissions and Intensity Ratios 2024/25

CranSwick was formed in the 1970's by a group of farmers in East Yorkshire to produce animal feed and market pigs and has subsequently evolved into a business focussed on the food sector, being admitted to the London Stock Exchange in 1985. The Company operates from a number of farms and processing sites that collectively produce fresh pork and poultry, gourmet sausage and bacon, cooked meats, charcuterie, pastry products and pet foods which are supplied to leading food retailers, food service companies and other food manufacturers.

As part of CranSwick's sustainability strategy 'Second Nature', it set out a roadmap to achieve validated near-term Scope 1, 2 and 3 Science Based Targets and CranSwick's ambition to achieve Net Zero greenhouse gas emissions across all operations by 2040. The Company has worked from boardroom to factory floor to reduce its total carbon emissions. CranSwick's action on climate change has been embedded across all areas of the business, from its farming operations to all sites, with measures including efficiency projects, clean energy investments and waste reduction initiatives.

This report sets out the Company's reporting criteria and its Greenhouse Gas emissions and intensity ratios for the following periods:

- 52 weeks ended 29 March 2025 ('2024/25')*
- 53 weeks ended 30 March 2024 ('2023/24')
- 52 weeks ended 25 March 2023 ('2022/23')
- 52 weeks ended 26 March 2022 ('2021/22')
- 52 weeks ended 27 March 2021 ('2020/21')
- 52 weeks ended 28 March 2020 ('2019/20')

* The GHG emissions data is reported in line with the Financial Statements of the Group which are prepared to the last Saturday in March. Accordingly, the Financial Statements and the GHG emissions data are prepared for the 52 week period ended 29 March 2025.

Data for 2024/25 has been subject to a limited assurance audit by PricewaterhouseCoopers LLP "PwC". Refer to page 3 which sets out PwC's opinion over the 2024/25 Greenhouse Gas emissions and intensity ratios.

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Contents	Page
Assurance Report	3
Greenhouse Gas Emissions and Intensity Ratios	7
Appendix 1 - The Reporting Criteria	8

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Independent Limited Assurance Report to the Directors of Cranswick plc on sustainability key performance indicators

Our limited assurance conclusion

Based on the procedures we have performed, as described under the “Summary of work performed” and the “Areas of Assurance Focus” sections below, and the evidence we have obtained, nothing has come to our attention that causes us to believe that the information marked with the symbol † on page 41 of Cranswick plc’s (“Cranswick”) Annual Report for the 52 week period ended 29 March 2025 (the “Report”) and summarised below (together, the “Subject Matter Information”), has not been prepared, in all material respects, in accordance with Cranswick’s Reporting Criteria (the “Reporting Criteria”) set out on pages 08 to 14 of this document in ‘Appendix 1 – The Reporting Criteria’.

Emphasis of matter – Sales Tonnage Calculation

We draw attention to the manner in which ‘sales tonnage’ (used to calculate both the energy and water intensity ratios) is calculated, as summarised on page 41 of the Report and described in detail on pages 08 to 14 of this document in ‘Appendix 1 – The Reporting Criteria’. Under the methodology used by Cranswick, the ‘sales tonnage’ figures for the 52 weeks ended 29 March 2025 include both intercompany sales within the Cranswick group as well as sales of products to external third parties. Our conclusion is not modified in respect of this matter.

What we were engaged to assure

The Subject Matter Information needs to be read and understood together with the Reporting Criteria which Cranswick’s Directors are solely responsible for selecting and applying. The Subject Matter Information and the Reporting Criteria are as set out in the table below:

Subject Matter Information	Location of Subject Matter Information	Reporting Criteria
<p>Total Scope 1 & 2 emissions (location based) for the 52 weeks ended 29 March 2025^[1]</p> <p>Energy intensity ratio (total energy consumption divided by sales tonnage) for the 52 weeks ended 29 March 2025^[2]</p> <p>Water intensity ratio – excluding farms (total water consumption divided by sales tonnage) for the 52 weeks ended 29 March 2025^[2]</p>	<p>Refer to information marked with the symbol † on page 41 of Cranswick’s Report.</p>	<p>Refer to ‘Appendix 1 – The Reporting Criteria’ on pages 08 to 14 of this document.</p>

The scope of our work did not extend to information in respect of earlier periods or to any other information included in, or linked from, the Report.

Our work

Professional standards applied

We performed a limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) ‘Assurance Engagements other than Audits or Reviews of Historical Financial Information’ and, in respect of the greenhouse gas (GHG) emissions, in accordance with International Standard on Assurance Engagements 3410 ‘Assurance Engagements on Greenhouse Gas Statements’, issued by the International Auditing and Assurance Standards Board.

Our independence and quality control

We have complied with the Institute of Chartered Accountants in England and Wales Code of Ethics, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code).



We apply International Standard on Quality Management (UK) 1 and accordingly maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Summary of work performed

We performed a limited assurance engagement. Because the level of assurance obtained in a limited assurance can vary, we give more detail about the procedures performed, so that the intended users of the Subject Matter Information can understand the nature, timing and extent of procedures we performed as context for our conclusion. These procedures performed vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

In performing our assurance procedures, which were based on our professional judgement, we performed the following:

- evaluated the suitability in the circumstances of Cranswick’s use of the Reporting Criteria as the basis for preparing the Subject Matter Information including the associated reporting boundaries;
- through inquiries, obtained an understanding of Cranswick’s control environment, processes and systems relevant to the preparation of the Subject Matter Information. Our procedures did not include evaluating the suitability of design, obtaining evidence about their implementation or testing operating effectiveness of particular control activities;
- evaluated whether Cranswick’s methods for developing estimates are appropriate and had been consistently applied, noting that our procedures did not involve testing the data on which the estimates are based or separately developing our own estimates against which to evaluate Cranswick’s estimates;
- compared year on year movements and obtained explanations from management for significant differences we identified;
- performed limited substantive testing of the Subject Matter Information, which is aggregated from information submitted by Cranswick’s operational sites. Testing involved agreeing arithmetical accuracy of calculations, and agreeing data points to or from source information to check that the underlying subject matter had been appropriately evaluated or measured, recorded, collated and reported. This included, but was not limited to, substantively testing gas, electricity and water usage figures and sales tonnage figures to third party supporting documentation, assessing the organisational boundary of supporting data, considering whether Cranswick has operational control of all data included and reviewing the classification of greenhouse gas emission sources to assess whether reported correctly;
- undertook a site visit to determine the completeness of the emissions, water and energy sources recorded for that site; we selected this site as we had not visited this type of site previously; and
- evaluated the disclosures in, and overall presentation of, the Subject Matter Information.

Our assurance procedures specifically did not include evaluating the suitability of design or operating effectiveness of control activities, testing the data on which the estimates are based or separately developing our own estimates against which to evaluate Cranswick’s estimates.

Materiality

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Subject Matter Information is likely to arise. We set certain quantitative thresholds for materiality. These, together with qualitative considerations, helped us to determine the nature, timing and extent of our procedures in support of our conclusion. We believe that it is important that the intended users have the information they need to understand the concept and the level of materiality to place our conclusion in context. Based on our professional judgement, we determined materiality for the Subject Matter Information as follows:

<p><i>Overall materiality</i></p>	<p>Materiality may differ depending upon the nature of the Subject Matter Information. We apply professional judgement to consider the most appropriate materiality benchmark for each aspect of the Subject Matter Information, having considered how the intended users may use the information.</p> <p>The benchmark approach for each aspect of the Subject Matter Information is indicated in the table by one of the following numbers;</p> <p>^[1] This metric is an absolute number. A benchmark materiality of 5% has been applied.</p> <p>^[2] This metric measures intensity, which is calculated as a ratio between 2 different numbers. A benchmark of 5% has been applied to both the numerator and denominator used in the calculation, e.g. for a number reported at 0.5, a +/- movement of 0.025 (5% of 0.5) would be considered material.</p>
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We also agreed to report to the Directors misstatements (“reportable misstatements”) identified during our work at a level below overall materiality, as well as misstatements below that lower level that in our view warranted reporting for qualitative reasons. The Directors are responsible for deciding whether adjustments should be made to the Subject Matter Information in respect of those items.

Areas of Assurance Focus

The Areas of Assurance Focus are those areas of our work that in our professional judgement required particular focus and attention, including those which had the greatest effect on the overall assurance strategy, the allocation of resources, and directing the efforts of the engagement team.

We have decided that there are no Areas of Assurance Focus to communicate in our report.

Challenges of non-financial information

The absence of a significant body of established practice upon which to draw to evaluate and measure non-financial information allows for different, but acceptable, evaluation and measurement techniques that can affect comparability between entities, and over time.

Non-financial information is subject to more inherent limitations than financial information, given the characteristics of the underlying subject matter and the methods used for measuring or evaluating it. The precision of different measurement techniques may also vary.

Reporting on Other Information

The other information comprises all of the information in the Report other than the Subject Matter Information and our assurance report. The Directors are responsible for the other information. As explained above, our conclusion does not extend to the other information and, accordingly, we do not express any form of assurance thereon. In connection with our assurance of the Subject Matter Information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the Subject Matter Information or our knowledge obtained during the assurance engagement, or otherwise appears to contain a material misstatement of fact. If we identify an apparent material inconsistency or material misstatement of fact, we are required to perform procedures to conclude whether there is a material misstatement of the Subject Matter Information or a material misstatement of the other information, and to take appropriate actions in the circumstances.

Responsibilities of the Directors

As explained in the Directors’ Statement on page 146 of the Report, the Directors of Cranswick are responsible for:

- determining appropriate reporting topics and selecting or establishing suitable criteria for measuring or evaluating the underlying subject matter, including but not limited to the inclusion of intercompany sales in the reporting of intensity metrics;
- ensuring that those criteria are relevant and appropriate to Cranswick and the intended users of the Report;
- the preparation of the Subject Matter Information in accordance with the Reporting Criteria including designing, implementing and maintaining systems, processes and internal controls over the evaluation or measurement of the underlying subject matter to result in Subject Matter Information that is free from material misstatement, whether due to fraud or error;
- documenting and retaining underlying data and records to support the Subject Matter Information;
- producing the Report that provides a balanced reflection of Cranswick’s performance in this area and discloses, with supporting rationale, matters relevant to the intended users of the Report; and
- producing a statement of Directors’ responsibility.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Subject Matter Information is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the Directors of Cranswick.

Use and distribution of our report

Our report, including our conclusion, has been prepared solely for the Directors of Cranswick in accordance with the agreement between us dated 13 November 2024 (the “agreement”). Our report must not be made available to any other party save as set out in the agreement. To the fullest extent permitted by law, we do not accept or assume responsibility or liability to



anyone other than the Board of Directors and Cranswick for our work or our report except where terms are expressly agreed between us in writing.

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Chartered Accountants
Leeds
20 May 2025

Greenhouse Gas Emissions and Intensity Ratios

Greenhouse Gas (GHG) emissions of carbon dioxide equivalents (tCO₂e) (location-based), comprising of CO₂, CH₄, N₂O, hydrofluorocarbons ('HFCs'), perfluorocarbons ('PFCs') and SF₆ emissions, during the reporting year are reported for 2019/20, 2020/21, 2021/22, 2022/23, 2023/24 and 2024/25 as follows:

Year	Total GHG emissions (Scopes 1 & 2) (t CO₂e)	Scope 1 GHG emissions (t CO₂e)	Scope 2 GHG emissions (t CO₂e)
2019/20	131,133	89,074	42,059
2020/21	121,680	80,180	41,499
2021/22	125,799	88,209	37,590
2022/23	119,213	83,810	35,403
2023/24	125,633	85,758	39,875
2024/25	133,562*	94,185	39,377

In addition to these emissions, the following intensity ratios have been calculated based on a sales figure, including intercompany sales (obtained from the Group Consolidation System, Tagetik):

Year	Water intensity (m³/tonnes) – excluding farms	Energy Intensity (kWh/tonnes)
2019/20	1.54	344.77
2020/21	1.45	336.88
2021/22	1.45	338.47
2022/23	1.49	353.63
2023/24	1.53	356.04
2024/25	1.47*	358.26*

* Data for 2024/25 for Total Scope 1 and Scope 2 emissions (location based), Energy Intensity and Water Intensity excluding farms is subject to a Limited Assurance review by PwC.

Appendix 1 – The Reporting Criteria

1. Cranswick Reporting Criteria

- 1.1. Microsoft PowerBi, Microsoft PowerApp and Microsoft SharePoint have been used to collect the carbon data and to apply the emissions factors to calculate the Scope 1, Scope 2, Energy Intensity and Water Intensity emissions.
- 1.2. Data is submitted onto Cranswick’s bespoke Second Nature PowerApp by the individual sites with all data backed by uploaded evidence in the form of invoices and other relevant documents. After submission, this data is subject to approval by a member of the site’s senior management team and then a secondary risk-based review by the group sustainability team. The scope of this review is based on factors such as materiality to the footprint, number of previous submission errors, skill maturity of the individual entering the data or other relevant risk-based factors.
- 1.3. Sales tonnage data is obtained from Tagetik (Group Consolidation System), and this includes both external and intercompany sales.
- 1.4. In the 2024/25 dataset, one month's data has been forecasted utilising PowerBI. This approach uses a mean average of the prior 11 months to estimate the 12th month.
- 1.5. The following criteria was used to calculate the emissions and intensity figures. Where these have differed between the years, these are highlighted below.

Re-baseline:

- 1.6. During 2024/25, the figures for 2021/22, 2022/23 and 2023/24 have been re-baselined to include the new acquisition, Froch Foods, which was purchased in January 2024. This has been calculated from the 6 months actual data available in FY24 and extrapolated to generate values for the 12-month period.
- 1.7. Additionally, the March 2024 forecasted data has been replaced with actuals.

2023/24
<p>Scope 1 and 2 emissions</p> <ul style="list-style-type: none"> • Rebaseline of Froch Foods (754 t CO₂e) • Replacement of March 2024 estimated data with actual data (-236t CO₂e) <p>Water</p> <ul style="list-style-type: none"> • Rebaseline of Froch Foods (11,620 m³) • Replacement of March 2024 estimated data with actual data (40,012 m³) <p>Energy</p> <ul style="list-style-type: none"> • Rebaseline of Froch Foods (3,901,370 kWh) • Replacement of March 2024 estimated data with actual data (-2,156,333 kWh)

2022/23
<p>Scope 1 and 2 emissions</p> <ul style="list-style-type: none"> • Rebaseline of Froch Foods (722 t CO₂e) <p>Water</p> <ul style="list-style-type: none"> • Rebaseline of Froch Foods (11,620 m³) <p>Energy</p> <ul style="list-style-type: none"> • Rebaseline of Froch Foods (3,858,963 kWh)
2021/22
<p>Scope 1 and 2 emissions</p> <ul style="list-style-type: none"> • Rebaseline of Froch Foods (380 t CO₂e) <p>Water</p> <ul style="list-style-type: none"> • Rebaseline of Froch Foods (5,810 m³) <p>Energy</p> <ul style="list-style-type: none"> • Rebaseline of Froch Foods (1,940,083 kWh)

2. Scope 1 & 2 emissions

- 2.1. The GHG Protocol has been used as the underlying carbon accounting methodology used to report the Scope 1 & 2 emissions data. The below goes into additional detail in relation to how we have interpreted and applied the GHG Protocol.
- 2.2. Scope 1 emissions include:
- 2.2.1. Consumption of natural gas used in boilers for heating or in operation of owned CHP
 - 2.2.2. CO₂ used for stunning within the slaughtering process
 - 2.2.3. Red diesel used for farm vehicles
 - 2.2.4. Liquefied Petroleum Gas ('LPG') used for heating and powering forklift trucks
 - 2.2.5. BioLPG used for heating and powering forklift trucks
 - 2.2.6. Diesel and petrol for company vehicles
 - 2.2.7. Renewable fuel consumption (HVO)
 - 2.2.8. Kerosene for heating
 - 2.2.9. Hydrofluorocarbon ('HFC') refrigeration leaks (incl. R404A, R407C, R407F, R448A, R449A)
 - 2.2.10. Non-mechanical agricultural emissions (for owned livestock on owned farms)
 - 2.2.11. Diesel used to generate electricity
 - 2.2.12. Biomass used in boiler to generate heat
- 2.3. Scope 2 emissions include:
- 2.3.1. Purchased electricity
 - 2.3.2. Electricity, Steam and Hot Water generated from (non-owned) Combined Heat and Power (CHP) plants
 - 2.3.3. Renewable energy generated
 - 2.3.4. Business Travel with Company Car (Full Electric)

- 2.4. CHP plants are present at 6 sites. 3 of these are company owned (and therefore included in Scope 1 emissions) and 3 are not owned by CranSwick (and therefore included in Scope 2 emissions).
- 2.5. The organisational boundary is aligned with the Greenhouse Gas (GHG) Protocol 'Operational Control' approach under which a company accounts for 100% of emissions from operations over which it or one of its subsidiaries has operational control.
- 2.6. Operational control is defined as any operation over which the Group has the full authority to introduce and implement its operating policies. Where acquisitions or disposals take place, the emissions (and water/energy consumption data) for these will be obtained and added to or removed from the annual inventory. However, where this occurs towards the end of the annual reporting period (within the last quarter, January to March, and/or there is no data available, then these will be added or removed at the following year's annual report).
- 2.7. Data will be added to or removed from the baseline and previous year reports where this is deemed material by CranSwick in-line with the GHG Protocol Corporate Standard and results from:
 - 2.7.1. Structural changes (i.e. acquisitions, divestments or mergers)
 - 2.7.2. Change in calculation methodology or improvement in data accuracy (i.e. emission factors)
 - 2.7.3. Other changes (i.e. change in organisational or operational boundary)
- 2.8. CranSwick define materiality as a change which results in a significant difference in the baseline or previous years report. If a significant difference is identified then the impacted years will be restated. A significant difference is defined as a movement of 5% or more than the previously reported figure. If there is a movement of less than 5% then management will review this separately and may still take the decision to restate. Any changes will be made at the end of the financial year and reported.
- 2.9. In 2024/25 the following changes occurred:
 - 2.9.1. Froch Foods was acquired in January 2024 and is included in 2024/25 reporting. Prior years have been restated as this acquisition is deemed material, in line with 2.8.
 - 2.9.2. Clough Road, Hutton & Birkby and Humberview are all new additions in 2024/25. Prior years have not been restated as the additions are not deemed material, in line with 2.8.
 - 2.9.3. Piggy Green (acquired June 2024), JSR Genetics (acquired February 2025) and Crown Broiler - Mill Farm (acquired March 2025) are currently excluded from 2024/25 as there is no data available however will be added in 2025/26.
- 2.10. Wherever possible, the carbon data is obtained through invoices for the energy used. Where this is not possible, then meter readings are used or estimates calculated using averages from previous invoices. Further details regarding the calculation of estimates can be found in Section 3.
- 2.11. CO₂e emissions for the Group have been determined on the basis of measured, forecasted or estimated energy and fuel use, multiplied by the relevant emission factors. The sources of the emissions factors are listed in the table below. These factors have been applied, in line with DEFRA guidance, as the majority of the fiscal year is in the year of the conversion factors. In instances where source data reporting units are not in kWh, the relevant conversion factor from DEFRA has been used.
- 2.12. Conversion factors, which are not covered in the DEFRA GHG Factors, are provided in detail below the table in the subsequent notes.

Year	Source
2019/20	DEFRA GHG Conversion Factors 2019: Greenhouse gas reporting: conversion factors 2019 - GOV.UK (www.gov.uk)
2020/21	DEFRA GHG Conversion Factors 2020: Greenhouse gas reporting: conversion factors 2020 - GOV.UK (www.gov.uk)
2021/22	DEFRA GHG Conversion Factors 2021: Greenhouse gas reporting: conversion factors 2021 - GOV.UK (www.gov.uk)
2022/23	DEFRA GHG Conversion Factors 2022: Greenhouse gas reporting: conversion factors 2022 - GOV.UK (www.gov.uk)
2023/24	DEFRA GHG Conversion Factors 2023: Greenhouse gas reporting: conversion factors 2023 - GOV.UK (www.gov.uk)
2024/25	DEFRA GHG Conversion Factors 2024: Greenhouse gas reporting: conversion factors 2024 - GOV.UK

2.13. Where the HFC and perfluorocarbon ('PFC') is not detailed on the above, the UK Government Fluorinated gases (F-gases) conversion factors have been used: [Fluorinated gases \(F gases\) - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/publications/fluorinated-gases-f-gases)

2.14. R449a is not included in either of the above datasets so the conversion factor has been sourced from the supplier (1,397kg CO₂e/Kg)

3. Assumptions

3.1. The following assumptions have been made when calculating the following source of emissions:

Electricity:

3.2. Electricity data is based on the invoices received, this is reported as the Energy Rate (metered consumption) and removes the distribution and transitional losses which are a scope 3 emission.

3.3. Where invoices are not available estimates have been calculated using averages from previous invoices.

Electricity, Steam and Heat from third party CHP plants:

3.4. Electricity, Steam and Heat generated from third party CHP plants is obtained from meter readings provided by third party contractors.

Renewable Electricity (solar and wind):

3.5. Renewable electricity consumption is provided by invoices and through meter readings when it is owned by the site.

3.6. Where renewable electricity is consumed on site from non-owned sources and invoices are not available then this is estimated using averages from previous invoices.

Natural Gas:

3.7. Gas consumption is based on invoiced amounts.

3.8. Where invoices are not available estimates have been calculated using averages from previous invoices.

Refrigerants (HFCs):

- 3.9. Refrigerant data is based on any leaks from refrigerant or cooling systems and the data is obtained from the third-party supplier of the refrigerants, as and when refrigerants are replaced.

Diesel and Petrol for Company Vehicles (transport fleet and company cars):

- 3.10. Diesel and petrol consumption is based on mileages submitted within the Concur expenses system, the amount delivered to sites on delivery notes from suppliers or from fuel card data.

Renewable Diesel for Vehicles (HVO):

- 3.11. Certified renewable Hydrotreated Vegetable Oil (HVO) is captured for use with the Cranswick fleet. The consumption is based on invoices.

Red Diesel for Generator:

- 3.12. Red diesel usage for generators ceased at the end of FY22. This was used to generate additional electricity for the site. The data has been obtained from invoices.

Non-Mechanical Agricultural emissions:

- 3.13. These cover the non-mechanical emissions (manure and enteric fermentation) from Cranswick owned pigs and poultry.
- 3.14. This is calculated via the number of owned pigs and poultry which are slaughtered within the year against the percentage breakdown of the total emissions as calculated by our farming carbon footprint third party contractor using a Carbon Trust certified model.
- 3.15. Owned livestock are attributed to the relevant farming business (Wayland Farms, White Rose Farms, Wold Farms and Crown Farms), separated into owned/rented and 'bed & breakfast'/contracted, and the emissions are then calculated per farming business using that business' carbon footprint report.
- 3.16. Non-mechanical emissions for livestock on owned/rented farms are reported in our Scope 1 emissions. Non-mechanical emissions for livestock on 'bed and breakfast' farms are reported in Scope 3 Category 8 (Upstream Leased Assets) along with the other Scope 1 and 2 emissions for 'bed and breakfast' farms as the farms aren't under Cranswick's full operational control.
- 3.17. When calculating the Non-Mechanical Agricultural emissions, we have used the standard industry approach to determine whether the emissions should be accounted for in our Scope 1 or Scope 3 emissions. In summary, when calculating the emissions we have considered whether the pig and/or chicken has been under Cranswick operational control for more than 50% (majority) of its life. For example, if the pig and/or chicken has been under Cranswick operational control for the majority of its life then the full life cycle emissions for the pig and/or chicken will be accounted for under Scope 1. If the pig and/or chicken has been outside of Cranswick's operational control for the majority of its life then the full life cycle emissions for the pig and/or chicken will be accounted for under Scope 3..

LPG:

3.18. LPG consumption is based on invoices received.

BioLPG:

3.19. BioLPG consumption is based on invoices received.

CO₂ for Stunning of pigs and poultry:

3.20. CO₂ for stunning is based on actual consumption and invoices received.

Fuel Oil:

3.21. Fuel oil was used in FY20 and FY21 only. Fuel oil consumption was based on invoices received.

Kerosene:

3.22. Kerosene consumption is based on invoices received.

Water:

3.23. Water consumption is based on data per invoices received.

3.24. Where invoices are not available estimates have been calculated using mean averages from previous invoices.

3.25. For boreholes, metering is installed to capture consumption data (Preston and Watton).

3.26. Data for Elsham Mill borehole is now included for 2024/25 and has not been re-baselined as deemed immaterial in-line with 2.6, 2.7 and 2.8.

4. Energy and water intensity ratios

Energy Intensity

4.1. The energy intensity ratio is a calculation of total energy consumed across the group within the fiscal year divided by the total amount of sales within the fiscal year. This includes farm energy and sales figures.

4.2. Total energy consumption, recorded and calculated in line with the methodology set out above, includes all energy sources detailed in section 2.2 and 2.3 and the additional sources below which do not have any associated GHG emissions:

4.2.1. Generated or purchased renewable energy consumption (e.g. Solar)

Water Intensity

- 4.3. The water intensity ratio is a calculation of total water withdrawn across the group within the fiscal year divided by the total amount of sales within the fiscal year. This excludes farm (Wayland Farms, White Rose Farms, Wold Farms, Elsham Linc Farms and Crown Chicken Farms) water and sales figures.
- 4.4. Farms are excluded as water reduction targets may have an impact on associated animal welfare.
- 4.5. Water withdrawn for intensity calculations relate to purchased mains water (m³), water extracted from boreholes (m³), rain water harvested (m³) and tankered water (m³).

Sales Tonnage

- 4.6. Sales tonnage represents the output from each farm and production site in the Group rather than the external sales tonnage of the Group.
- 4.7. This methodology captures the activity at each stage of the vertically integrated production process and reflects that a product may be processed in several Cranswick sites before being sold externally (i.e. the weight of a product will be included multiple times if it is processed at multiple stages within the production process).
- 4.8. As described above, the sales figures for the water intensity ratios exclude the sales tonnage associated with all farms.