

# ESG Reporting Metrics – Methodology and Boundaries

## Contents

Reporting Boundary .....	1
Reporting Time Period.....	3
Reporting Scope .....	3
Data Sources and Systems .....	3
Uncertainty and Estimates .....	3
Limitations and Restrictions .....	4
Governance Structure.....	4
Calculation Methodology and Metrics .....	4
KPI Metric Calculation Methodology .....	5

## Reporting Boundary

C&C Group’s approach to measuring and reporting GHG emissions is based on the GHG Protocol, the internationally recognised standard for the corporate accounting and reporting of GHG emissions.

C&C Group apply a financial control boundary. All C&C Group’s direct, financially controllable operations, including manufacturing sites, distribution network and business unit head offices, are included in our reporting scope unless otherwise stated. Areas where we do not have financial control are excluded from our reporting scope unless otherwise stated. Note that where C&C Group has a minority shareholding in a third-party business, we report emissions relating to these shareholdings within Scope 3 Category 15 (Investments).

C&C Group’s operating locations are outlined in Table 1 below.

*Table 1: C&C Group Operating Locations*

Operating Function	Location		
	United Kingdom	Ireland	Other
Manufacturing / Processing	Tennent’s Wellpark Brewery, Glasgow; Drygate Brewery, Glasgow	Bulmers Clonmel	Frutissima, Fruit Processing, Portugal

C&C Group plc, Bulmers House, Keeper Road, Crumlin, Dublin 12, D12 K702.

Registered in Ireland No: 383466. Registered Office: Bulmers House, Keeper Road, Crumlin, Dublin 12, D12 K702, Ireland.

T: +353 1 5063900. F: +353 1 5063901. [info@candcgroup.ie](mailto:info@candcgroup.ie) [www.candcgroupplc.com](http://www.candcgroupplc.com)

Directors: Ralph Findlay (Non-Executive Chair, UK), R. White (CEO, UK) A. Andrea (CF&TO, UK), V. Bhalla (UK), A. Bromfield (UK), C. Browne (UK), J. Caseberry (UK), S. Nakra (Canada) S. Newbitt (UK) F. O’Rourke. Company Secretary: M. Chilton.

Operating Function	Location		
	United Kingdom	Ireland	Other
		Cidery, Clonmel	
Distribution	Cambuslang Dumfries Inverness Kintore Edinburgh Newbridge Thornliebank MC Bedford MC Birmingham MC Bibendum MC Boldon MC Bristol Whitchurch MC Crayford MC Fosse Lane MC Glasgow Dixon Blazes MC Runcorn MC Southampton MC Wetherby Orbital West The Pavilions	Cork Donegal Galway Keeper Road (Crumlin) Kells	

This reporting criteria statement covers C&C Group's 2025 financial year. In this period, the business has undergone acquisitions and divestments which has affected the number of operating sites within the business and will alter the operating boundaries in the next financial year (FY2026). Detail of these changes are outlined below in Table 2.

Table 2: Changes to Operational Sites in FY2025

C&C Group Operating Site	Operational Change	Date of Change
MC Crayford	Depot site closed	Operations ceased at site 14 June 2024. Lease until 3 February 2025.
Edinburgh Newbridge	Depot site closed	Operations ceased at site on 7 June 2024. Site remains under operational control of C&C Group so remains in scope until leased.
London Park Royal	Depot site closed	Operations ceased at site on 24 March 2023. One-year extended lease terminated on 24 March 2024 and site closed.
MC Bristol Whitchurch	Office site closed	Site closed on 31 July 2023, lease ended on 24 July 2024.
Frutissima, Fruit Processing, Portugal	Business sold	Sold on 5 November 2024.
Drygate Brewing, Glasgow	Business acquired	Acquired 27 February 2025. Operationally immaterial in

C&C Group Operating Site	Operational Change	Date of Change
		FY2025 but will be in scope for FY2026.

## Reporting Time Period

C&C Group's 2025 reporting period covers C&C Group's financial year from 01 March 2024 – 28 February 2025 inclusive. Our utilities consumption data is collated and internally reported monthly. Other sustainability KPIs are internally reported in line with C&C Group's Sustainability Committee meetings. There are 12 reporting months and four reporting quarters in C&C Group's financial year.

## Reporting Scope

Progress against C&C Group's non-financial KPIs is reported annually within the Group's integrated Sustainability Report, included within the Annual Report (pg. 22 of C&C Group's Annual Report 2025). Baseline data is taken from financial year 2020. Progress against our KPIs is measured against this baseline. Direct and indirect (energy) emissions data is captured monthly throughout the financial year. Other data relating to emissions is captured on an annual basis, using a combination of data provided by suppliers, data extracted from C&C Group procurement systems, and data held in other Group systems (e.g. financial data on capital investments).

In the case of divestments and acquisitions, emissions are included up to divestment date and from date of acquisition (i.e. part-year emissions are included in the relevant reporting year where necessary).

## Data Sources and Systems

C&C Group aims to report reliable and transparent data for our metrics. As the parameters of our reporting continues to evolve and develop, we are working to improve our reporting systems to meet requirements. We work to align our data recording and reporting methods across all business units to aim for consistency. Data sources and systems for each metric are outlined in the Calculation Methodology and Metrics section (Table 3) below.

## Uncertainty and Estimates

We aim to capture all data as accurately as possible, but we appreciate that there will be some instances where errors or inconsistencies are identified in our data sets. For any data sets that are found to be materially in error, updates and changes will be clearly indicated, and data restated for purposes of baselines and trend analysis.

Wherever possible, data is drawn from primary sources (e.g. energy meters, actual purchase volumes, recorded mileages and fuel purchases). In the event of unavailable data, recent data will be used as a proxy – instances of this tend to be minor and whilst these do occur, we attempt to minimise so as they are not material within the overall reporting.

For elements of the Scope 3 supply chain which are significantly outside of C&C Group control (e.g. customer and consumer activity data that is not provided upon request), we use standard assumptions and publicly available emissions factors. Baseline year data is reset following any major divestment or acquisition activity, where removal or addition of a whole business unit has a material impact on the overall size of the footprint.

## Limitations and Restrictions

We make significant efforts to capture consistent information from across all our in-scope business locations. We are working to improve our internal systems and control procedures, working with a range of stakeholders, to improve consistency of the sourced data.

## Governance Structure

Progress against non-financial KPIs is tracked monthly and this data is available to the Sustainability Management Committee. The Board established a Sustainability Committee in 2020 to reflect C&C Group's ongoing commitment to operating a sustainable business and provide the Company with rigour, support and challenge on ESG matters. Progress against non-financial KPIs is reported to the Group's Sustainability Committee upon request. In FY2025, the Sustainability Committee met four times.

C&C's Board of Directors has the ultimate responsibility for overseeing the Group's climate related risks and opportunities and for ensuring that there is progress against non-financial KPIs.

## Calculation Methodology and Metrics

C&C Group's non-financial KPIs are aligned to the Group's ESG Strategy of 'Delivering to a better world!'. C&C Group's ESG Strategy is aligned to six pillars:

- (1) Reduce our Carbon Footprint
- (2) Sustainably Produce and Source our Products and Services
- (3) Ensure Alcohol is Consumed Responsibly
- (4) Collaborate with Government and NGOs
- (5) Build a more Inclusive, Diverse and Engaged C&C Group
- (6) Enhance Health, Wellbeing and Capability of Colleagues

Our non-financial KPIs align to three of our six pillars, with metrics in line with reducing our carbon footprint, sustainably producing and sourcing our products and services, and enhancing the health, wellbeing and capability of colleagues. Targets, methodology and calculations for these non-financial KPIs is explained in the KPI Metric Calculation Methodology below.

## KPI Metric Calculation Methodology

Table 3: Metric Calculation Methodology

Relevant KPI	Alignment to C&C Group's ESG Strategy	Definition of Target	Methodology and Calculations
KPI 1	Reduce our Carbon Footprint	C&C Group is committed to reducing its Scope 1 and Scope 2 Green House Gas ('GHG') emissions 35% by 2030 from a 2020 baseline year	<p>Scope: C&amp;C Group sites (manufacturing, processing, and distribution) where the Group has financial control, as stated in Table 1 above. This KPI is linked to our publicly disclosed corporate emissions statement and SECR disclosure. Emissions associated with C&amp;C Group office sites is in scope for this KPI.</p> <p>Methodology: Utilities consumption data is captured monthly from manufacturing sites, distribution network depots and Group head offices monthly. Distribution fuel data is collected via fuel reports and corporate travel fuel is collated through expense reports. HVO and LPG consumption occurs on demand and consumption monitoring is based on invoices provided by suppliers upon fuel delivery. Volume of apples from own orchards is provided annually via site weighbridge data. Refrigerant emissions data is collected via top-up invoicing throughout financial year and collated annually. Solar data provided through certification from supplier.</p> <p>Reported consumption data:</p> <ul style="list-style-type: none"> <li>• Natural Gas and LNG</li> <li>• Electricity</li> <li>• LPG</li> <li>• Diesel</li> <li>• HVO</li> <li>• Fuel oil and kerosene</li> <li>• Apples from own orchards (embodied carbon, whole fruit)</li> <li>• Refrigerant emissions (from manufacturing sites, excl. Frutissima)</li> <li>• Company cars</li> <li>• Biogas</li> <li>• Solar</li> </ul>

Relevant KPI	Alignment to C&C Group's ESG Strategy	Definition of Target	Methodology and Calculations
			<p>Data from all the above emissions sources is compiled into a model for each business unit within C&amp;C Group. Each model uses emissions factors from a range of sources to convert the usage data into tonnes of CO<sub>2</sub>e. In order of preference, the emissions factors used are:</p> <ul style="list-style-type: none"> <li>• Factors published by a relevant government or national body (e.g. DEFRA for U.K. and SEAI for Ireland)</li> <li>• Factors published by other reputable organisations (e.g. Carbon Footprint)</li> </ul> <p>Exclusions and Assumptions:</p> <ul style="list-style-type: none"> <li>• LNG, Diesel and LPG consumption for Frutissima site – the activity data applied is based on the natural gas consumption recorded in the prior year due to lack of available activity data in the current year. Due to divestment, it was not possible to obtain FY2025 data for this site.</li> <li>• Gas Oil and Kerosene for all applicable sites – the activity data applied is based on activity data in the prior year due to lack of available activity data.</li> <li>• Emissions associated with unharvested apples have been excluded from the emissions calculation.</li> </ul> <p>Calculations:</p> <p>Location-based emissions = Total Scope 1 and location-based Scope 2 (tCo<sub>2</sub>e)</p> <p>Market- based emissions = Total Scope 1 and market-based Scope 2 (tCo<sub>2</sub>e).*</p> <p>Control Procedures: Utilities consumption data is entered into internal reporting systems by environmental colleagues. This data is entered for monthly reporting purposes and is checked by management as part of the Operations and ESG Carbon Dashboard reporting. Data is sourced from supplier invoices and checked against site meter readings. Data sets are subjected to additional spot checks through the financial year to identify inconsistencies and/or discrepancies. Data sets are reviewed as part of an external assurance process annually.</p>

Relevant KPI	Alignment to C&C Group's ESG Strategy	Definition of Target	Methodology and Calculations
			*Market-based emissions reporting falls outside the scope of the limited assurance procedures performed by EY.
KPI 2	Reduce our Carbon Footprint	C&C Group's suppliers and customers, making up 67% of the Group's Scope 3 emissions (based on spend), will have science-based targets by 2026	<p>Scope: The supplier engagement KPI was set through the validation process undertaken with Science Based Targets initiative (SBTi) in December 2022. Companies aligning to SBTi are encouraged to set near-term targets to drive the adoption of science-based emission reduction targets by their corporate suppliers and/or customers.</p> <p>In FY2025, 54% of C&amp;C Group's targeted suppliers have science-based targets set or committed to. This is an improvement on the previous financial year of 39% of supplier spend covered by a science-based target in FY2024.</p> <p>Methodology: The Scope 3 baseline footprint (2020) was confirmed during the SBTi submission, and the emissions were categorised as required. The supplier emission reduction classification relevant to C&amp;C Group are Purchased Goods and Services, and Transport. The proxy for emissions is based on supplier spend data. Supplier spend is sourced on an annual basis. Cross-referencing to the evidence of a Science based target/commitment from the supplier, against the supplier spend categories allows the required percentage to be calculated.</p> <p>Exclusions and Assumptions:</p> <ul style="list-style-type: none"> <li>76% of suppliers and customers based on spend are assessed of status per SBTi targets dashboard</li> <li>Frutissima site is excluded from the Scope 3 calculation</li> </ul> <p>Calculation: Commitment to targets is assessed for suppliers and customers* comprising at least 67% of total payments in for the relevant year (FY2025). Payments to suppliers with SBTi target and cash payments. Data extracted from SBTi beta dashboard on 01 March 2025.</p>

Relevant KPI	Alignment to C&C Group's ESG Strategy	Definition of Target	Methodology and Calculations
			<p>Control Procedures: Scope 3 emissions (based on spend) calculated as cash payments only, excluding accruals/GRNI that were made between 01 March 2024 and 28 February 2025. C&amp;C Group establish whether a supplier can evidence a science-based target, either publicly available via Science-Based Targets initiative database or through emission reduction data in line with a science with independent, external validation.</p> <p>*Customer spend data is not included in the methodology calculation, following advice from SBTi. The SBTi validation of any engagement target can include reference to the upstream and downstream parts of the GHG inventory. If the engagement the reporting company is performing in upstream (ex: category 1 - 8) the label "suppliers" is applied in the target language. If the engagement the reporting company is performing in downstream (ex: category 9 - 15) the label "customers" is applied in the target language. The validated target language is not in reference to C&amp;C Group product customers, but rather the entities which generate emissions in downstream transportation and distribution.</p>
KPI 3	Sustainably Produce and Source our Products and Services	Water efficiency - measured as hectolitres of water extracted by the Group divided by hectolitres produced by the Group	<p>Scope: In FY2025, Wellpark and Clonmel Production sites achieved a water-efficiency ratio of 3:3.</p> <p>Methodology: The metered water readings are taken from the C&amp;C site meters (recorded in the energy management system). For Wellpark, this is confirmed against the Scottish Water invoices (Scottish water metering). For Clonmel, water is sourced from our own boreholes. The site production figures for the relevant period (e.g. FY) from production finance. The water metered/ site production provides the reported ratio. Throughout the year an update is provided to the Sustainability Committee on performance in this area.</p> <p>Exclusions and Assumptions:</p>



Relevant KPI	Alignment to C&C Group's ESG Strategy	Definition of Target	Methodology and Calculations
			<ul style="list-style-type: none"> <li>Frutissima site is excluded from the Water Efficiency calculation since there is no production of end-product in this site.</li> </ul> <p>Calculation: Water Efficiency Ratio = (hectolitres extracted / hectolitres produced)</p> <p>Control Procedures: Utilities consumption data is entered into internal reporting systems by environmental colleagues. This data is entered for monthly reporting purposes and is checked by management as part of the Operations and ESG Dashboard reporting. Data is sourced from supplier invoices and checked against site meter readings, where available. Data sets are subjected to additional spot checks through the financial year to identify inconsistencies and/or discrepancies. Data sets are reviewed as part of an external assurance process annually.</p>
KPI 4	Enhance Health, Wellbeing and Capability of Colleagues	Lost Time Injury Frequency Rate (LTIFR) - Number of lost time incidents per 200 000 hours worked in a reporting period	<p>Scope: The LTIFR KPI measures an injury that resulted in lost time (beginning from the day after the accident).</p> <p>Methodology: Site Management report incidents via a QR code accessible via the safety hub intranet page. The HSE team then maintain a central incident log and this covers all manufacturing, logistics and office premises. The HR / Crown team provide a monthly report detailing the hours worked in each reporting period.</p> <p>Exclusions and Assumptions:</p> <ul style="list-style-type: none"> <li>Frutissima site is excluded from the LTIFR calculation</li> </ul> <p>Calculation: Number of reportable incidents per 200 000 hours worked in a reporting period. (Number of lost time injuries / Worked hours x 200 000)</p> <p>Control Procedures: All HSE performance indicators for the previous reporting period are recorded within the CC HS 505.A1 Group Safety KPI Dashboard by the HSE team within the first 7 days of each month.</p>

