

ESG Reporting Metrics – Methodology and Boundaries

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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.

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Directors: Ralph Findlay (Non-Executive Chair, UK), R. White (CEO, UK), A. Andrea (CF&TO, UK) (resigned with effect from 13 March 2026), V. Bhalla (UK) (resigned with effect from 28 February 2026), A. Bromfield (UK), C. Browne (UK), J. Caseberry (UK), S. Nakra (Canada), S. Newbitt (UK), F. O’Rourke. Company Secretary: G. Kyle.

Table 1: C&C Group Operating Locations

| Operating Function | Location | |
|----------------------------|---|---|
| | United Kingdom | Ireland |
| Manufacturing / Processing | Tennent's Wellpark Brewery, Glasgow; Drygate Brewery, Glasgow | Bulmers Clonmel |
| Distribution | Cambuslang Dumfries Inverness Kintore Edinburgh Newbridge Thornliebank MC Bedford MC Birmingham MC Bibendum MC Boldon MC Bristol The Pavilions MC Fosse Lane MC Glasgow Dixon Blazes MC London SMLG MC Runcorn MC Southampton MC Wetherby Orbital West | Cork Donegal Galway Keeper Road (Crumlin) Kells |

This reporting criteria statement covers C&C Group's 2026 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 FY26¹

| C&C Group Operating Site | Operational Change | Date of Change |
|--------------------------|-----------------------|--|
| 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. |
| Drygate Brewing, Glasgow | Business acquired | Acquired 27 February 2025. Operationally immaterial in FY2025 but in scope for FY2026. |
| MC Bibendum, London | Office site relocated | Operations ceased at the Bibendum office on 15 April 2025. Site remains under operational control of C&C Group so remains in scope until leased. |
| MC London St Pauls | Office site leased | Lease started on 20 December 2024. Operationally immaterial in FY2025 but in scope for FY2026. |

¹ Frutissima was divested on 5 November 2024 so it is not included in Table 2.

| C&C Group Operating Site | Operational Change | Date of Change |
|--------------------------|--------------------|---|
| Kells | Depot site closed | Operations ceased at site on 30 May 2025. Site remains under operational control of C&C Group so remains in scope until leased. |

Reporting Time Period

C&C Group’s 2026 reporting period covers C&C Group’s financial year from 01 March 2025 – 28 February 2026 inclusive. Most of our consumption data from the Group’s key sites is collated and internally reported monthly. Other sustainability KPIs are internally reported in line with C&C Group’s Sustainability Management Committee meetings, which are monthly. 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. 24 of C&C Group’s Annual Report 2026). Baseline data is taken from financial year 2020. Progress against our KPIs is measured against this baseline. The main direct and indirect energy 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 work 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 is typically used as a proxy where available, e.g., consumption data from the same month in the previous financial year. Instances of the use of estimated proxy data tends to be minor and whilst this does occur, we attempt to minimise reliance on this, so that proxy data is not material within the overall reporting.

All monthly consumption data is checked before being recorded in the Group’s consumption dashboard by confirming that volumes reported match final invoices. There is a review process conducted each month, where year-on-year comparison is conducted using an agreed variance

threshold. For variances that exceed the threshold, six-monthly variance checks are conducted using a structured investigation framework, where internal and external data owners are consulted to review and provide reasons for variances. In addition to this methodology, all data is subject to an additional review at end of year to ensure any errors are corrected.

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 continue to work to improve our internal systems and control procedures, 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 members of the Sustainability Management Committee (SMC). There is a standing agenda item at the SMC, where energy and fuel consumption data is reported quarterly, with variances and anomalies raised within this forum.

The Board established a Sustainability Committee in FY2020 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 FY2026, the Sustainability Committee met five times. The Sustainability Management Committee, established in FY2024, met ten 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&C Group sites (manufacturing, 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&C Group office sites is in scope for this KPI.</p> <p>Methodology:</p> <ul style="list-style-type: none"> • Utilities consumption data is captured 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 supplier portals. • The biogas volumes are taken from local metering in the Anaerobic Digestion plants. <p>Reported consumption data:</p> <ul style="list-style-type: none"> • Natural Gas • Purchased Electricity • LPG • Diesel • HVO |

| Relevant KPI | Alignment to C&C Group's ESG Strategy | Definition of Target | Methodology and Calculations |
|--------------|---------------------------------------|----------------------|--|
| | | | <ul style="list-style-type: none"> • Apples from own orchards (embodied carbon, whole fruit; included where applicable) • Refrigerant emissions (from manufacturing sites) • Company car mileage (Petrol, Diesel, LPG, and Electric) • Biogas <p>Electricity generated from solar photovoltaic (PV) systems</p> <p>Data from all the above emissions sources is compiled into a model for business areas within C&C Group. Each model uses emissions factors from recognised sources to convert the usage data into tonnes of CO₂e. In order of preference, the emissions factors used are:</p> <ul style="list-style-type: none"> • Factors published by a relevant government or national body (e.g. DEFRA for U.K. and SEAI for Ireland) • Factors published by other reputable organisations (e.g. Carbon Footprint) <p>Exclusions and Assumptions:</p> <ul style="list-style-type: none"> • Emissions associated with unharvested apples have been excluded from the emissions calculation. C&C Group has an exclusion statement drafted with support from external technical experts. <p>Calculations:</p> <p>Location-based emissions = Total Scope 1 and location-based Scope 2 (tCo₂e) Market-based emissions = Total Scope 1 and market-based Scope 2 (tCo₂e).*</p> <p>Control Procedures: Utilities consumption data is entered into internal reporting systems by sustainability colleagues. This data is entered for monthly reporting purposes and is checked by management as part of the Consumption 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. A formal review process is conducted each month, where year-on-year comparison is conducted using an</p> |

| Relevant KPI | Alignment to C&C Group's ESG Strategy | Definition of Target | Methodology and Calculations |
|--------------|---------------------------------------|---|--|
| | | | <p>agreed variance threshold. For variances that exceed the threshold, six-monthly variance checks are carried out using a structured investigation framework, where internal and external data owners are consulted to review and provide reasons for variances.</p> <p>This KPI was approved by the Sustainability Board Committee in FY2023 and is reviewed by the Sustainability Committee as part of the Long-Term Incentive Plan (LTIP). This KPI has been subject to annual limited assurance process since FY2024.</p> <p>*Market-based emissions reporting falls outside the scope of the limited assurance procedures performed by EY.</p> |
| 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 FY2026, 54% of C&C Group's targeted suppliers have science-based targets set.</p> <p>Methodology: The Scope 3 baseline footprint (FY2020) was confirmed during the SBTi submission, and the emissions were categorised as required. The supplier emission reduction classification relevant to C&C Group are Purchased Goods and Services, and Transport. The boundary includes suppliers and customers in Category 1 and Category 4 Scope 3 emissions. The proxy for emissions is based on supplier spend data where supplier-specific activity data is unavailable. Supplier spend is sourced on an annual basis. Cross-referencing to the evidence of a science-based target/commitment from the supplier – via the SBTi Dashboard – against the supplier spend categories allows the required percentage to be calculated.</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"> • 77% of suppliers and customers based on spend are assessed of status per SBTi targets dashboard • Supplier spend is used as a proxy for associated emissions <p>Calculation: Commitment to targets is assessed for suppliers and customers* comprising at least 67% of total payments in for the relevant year (FY2026). Payments to suppliers with SBTi target and cash payments. Data extracted from SBTi beta dashboard on 01 March 2026.</p> <p>Control Procedures: Scope 3 emissions (based on spend) calculated as cash payments only, excluding accruals/GRNI that were made between 01 March 2025 and 28 February 2026. C&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-based target commitment with independent, external validation provided.</p> <p>This KPI was approved by the Sustainability Committee in FY2025, extending the scope of the Sustainability KPIs.</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&C Group product customers, but rather the entities which generate emissions in downstream transportation and distribution.</p> |
| KPI 3 | Sustainably Produce and | Water efficiency - measured as hectolitres of water extracted | Scope: In FY2026, Wellpark and Clonmel Production sites achieved a water-efficiency ratio of [3.3:1]. |

| Relevant KPI | Alignment to C&C Group's ESG Strategy | Definition of Target | Methodology and Calculations |
|--------------|---------------------------------------|---|--|
| | Source our Products and Services | by the Group divided by hectolitres produced by the Group | <p>Methodology: The metered water readings are taken from the C&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 a monthly update is provided to the Operations Board Committee on performance in this area.</p> <p>Exclusions and Assumptions:</p> <ul style="list-style-type: none"> • Drygate Brewery is excluded due to production volumes being immaterial. <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.</p> <p>This KPI was approved by the Sustainability Committee in FY2023 and has been subject to annual limited assurance process since FY2024.</p> |
| KPI 4 | Enhance Health, Wellbeing and | Lost Time Injury Frequency Rate (LTIFR) - Number of lost time incidents per 200 000 | Scope: The LTIFR KPI measures an injury that resulted in lost time (beginning from the day after the accident). |

| Relevant KPI | Alignment to C&C Group's ESG Strategy | Definition of Target | Methodology and Calculations |
|--------------|---------------------------------------|------------------------------------|---|
| | Capability of Colleagues | hours worked in a reporting period | <p>Methodology: Site Management report incidents internally via a QR code accessible on 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>There are three stages of review for each significant incident that is recorded before it is categorised:</p> <p>Stage 1: Site Management, Regional HSE Business Partner and HR Business Partner</p> <p>Stage 2: Operations Director, Head of HSE Operations and HR Operations Lead</p> <p>Stage 3: Monthly H&S Management Committee chaired by the Chief Operating officer, Facilitated by the H&S Director; with attendance from Chief People Officer, Chief Commercial Officer, Legal Counsel and Director of Risk & Internal Audit.</p> <p>Calculation: Number of internally recorded lost time injuries per 200 000 hours worked in a reporting period. (Number of lost time injuries / Worked hours x 200 000). This includes injuries and hours worked for both C&C Group employees and temporary workers.</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> <p>The Central H&S Team complete a monthly check of data accuracy, and this is documented against set criteria each month.</p> |

| Relevant KPI | Alignment to C&C Group's ESG Strategy | Definition of Target | Methodology and Calculations |
|--------------|---------------------------------------|----------------------|---|
| | | | The LTIFR KPI was approved by the Sustainability Committee in FY2024 and has been subject to annual limited assurance process since FY2025. |