Britvic Sustainability Metrics: Basis of Reporting 2024

This document outlines the scope and methodology principles for the collation of Britvic's key sustainability performance metrics as reported in the 2024 Annual Report. Our aim when reporting is to provide a transparent account of progress against our sustainability targets for interested stakeholders.

1. Boundary

We apply an operational control boundary and have detailed the scope of our reporting by metric in the table below. Franchise partners, contract packers and operations and sites where we do not have operational control are excluded from the scope of all performance indicators unless otherwise indicated. All business units (Great Britain, Brazil, Ireland and Britvic Teisseire International (BTI)) are included within our reporting scope unless otherwise indicated. Britvic Teisseire International includes our French operations and all sales outside of GB, Ireland & Brazil – it will be referred to as BTI throughout this document. Our manufacturing sites are located in Great Britain, Ireland, France and Brazil. Please see britvic.com/about-us/where-we-operate for an overview of our operating locations.

Main Operating Locations by Business Unit

GB	Ireland	BTI	Brazil
Beckton	Kylemore	Crolles, France	Aracati
Leeds	Newcastle West		Araguari
Rugby			Astolfo Dutra
Tamworth			Flores Da Cunha
Solihull			São Paulo
Hemel Hempstead			

We aim to fully integrate any acquired entities within our data collection, consolidation and reporting processes within the first year following acquisition where possible. Disposed entities are included both the current year and prior year reporting unless otherwise indicated.

Production at operating sites which is used as an input to further products are not included in total production figures to avoid double counting. Where these are sold externally this output is included in production totals. This rule applies for manufacturing ratios declared throughout this document.

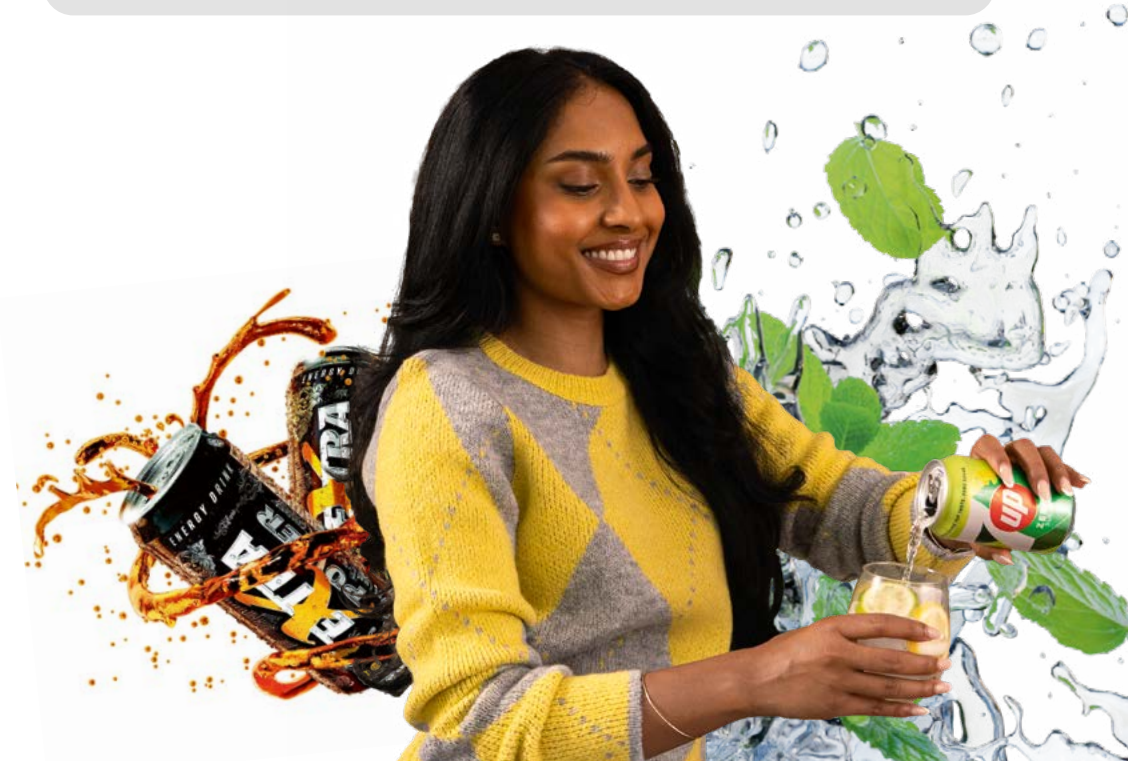
In line with industry best practice, to calculate production total, specific gravity factors are applied to convert volume into weight. Factors are generated at the production site level and are only applied at the national level where comparable products are produced at all sites within the same national boundary.

2. Time period

Our 2024 reporting covers Britvic's financial year, i.e. 1 October 2023 – 30 September 2024 inclusive. We report utilities consumption on a monthly basis and other sustainability metrics on a quarterly and annual cadence across all regions. There are 12 reporting months and four reporting quarters in the financial year.

3. Assurance

Independent assurance over selected sustainability KPIs is provided by Deloitte LLP for 2024 reporting. Please see britvic.com/sustainability/sustainability-reports for previous Limited Assurance Statement.



Britvic Sustainability Metrics: Basis of Reporting 2024 continued

4. Data sources and systems

Our objective is to gather and report reliable and robust data. Our data reporting systems are evolving, and we continue to work to align data recording and reporting methods across our business units. Data sources and systems for each sustainability metric are outlined in the table below.

5. Uncertainty and estimates

While we make every effort to capture all information as accurately as possible, it is neither feasible nor practical to measure all sustainability data with absolute certainty. For any data that is subsequently found to be materially in error, ±3% of the disaggregated line level data (e.g an error in reported Diesel consumption as a component of scope 1 emissions) from prior disclosures, following annual reporting or where conversion factors may have changed, then this will be clearly indicated, and the data restated for purposes of baselines and trend analysis. Restatements may also be made to maintain best data practices and consistency in calculation methodology.

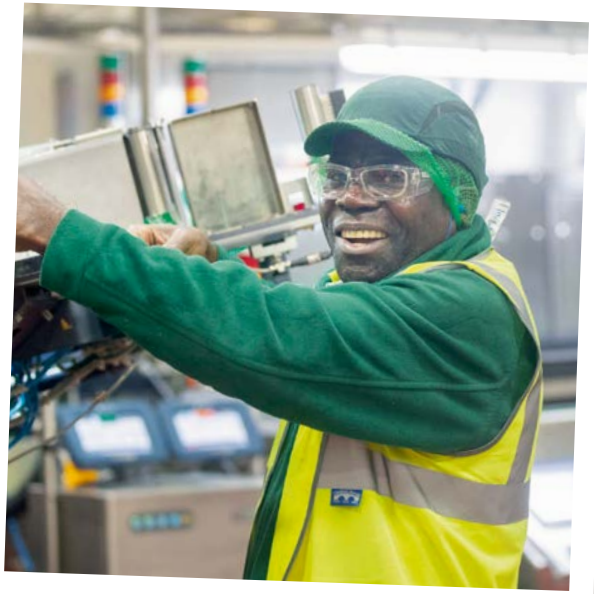
For carbon, water and waste metrics we operate a hierarchy depending on data availability. 3rd party invoices are used if available. If these are not yet available for carbon and water, meter readings are used, in the instance an invoice spans multiple months, the consumption per month is pro-rated. If the meter is faulty or broken, or when working with waste, the usage from the previous month is used to support analysis at the plc level.

6. Limitations and restrictions

While we make every effort to capture identical information across all geographies, data discrepancies and regional regulations make doing so impossible.

French and Brazilian legislation on employment data restricts the collection and use of employee ethnicity data, preventing its inclusion in our 'Black, Asian and ethnically diverse people in leadership' KPI. All employees not covered under these restrictions are included in the data.

Whilst we are working towards a standardisation of our enterprise resource planning (ERP) applications, we have yet to achieve complete alignment across all geographies. The lack of standardised data prevents the inclusion of French and Brazilian packaging data into our packaging metrics (excluding waste to landfill).



Britvic Sustainability Metrics: Basis of Reporting 2024 continued

7. Calculation methodology

(i) Healthier People metrics

Health
- Average calories per serve
- Percentage of portfolio with low or no calories

Safety
- Lost Time Injury Frequency Rate
- Accident Frequency Rate

Diversity
- Workforce gender balance
  - Total employees
  - Leadership
- Black, Asian and in ethnically diverse people leadership

KPI	Calculation
Average calories per serve	**Scope:** All finished products sold across all markets globally excluding private label products. Intermediate refined raw materials, known as Be Ingredient, sold in Brazil are excluded. **Methodology:** (i) Data collection: Nutritional data is managed by internal systems in each business unit and is updated and maintained by the respective teams in each business unit. Nutritional information is taken as a snapshot at half year and at year end. Sales data is obtained from Group financial reporting systems for each half year. Nutritional data is present on every ingredient record, primarily using supplier data or in some cases typical/theoretical data based on the components of the ingredient. The specification and product data are checked and signed off by two members of the specifications team to make sure they are complete and accurate. We use Alteryx to prepare the data for SAP Analytics Cloud (SAC) to consolidate for data visualisation and analysis. In Great Britain and Ireland, this preparation is automatic (with the exception of products that are sold in Great Britain but manufactured in France or 3rd parties – calorie data for these are maintained manually in an excel mapping table). Brazil and France in SAC are sourced from defined templates which are manually completed by the respective teams at each business unit. (ii) Assumptions Calories associated with our dilutable drinks are based on the dilution rate as stated on pack. Formulation changes are captured on a quarterly basis with a weighted average of calories for the product is applied. (iii) Calculations • For each quarter, product sales volumes are multiplied by dilution rates to calculate total volume as consumed • For each quarter, calories per litre from nutrition systems are multiplied by volumes as consumed to calculate total calories for each product stock-keeping unit (SKU). These are then summed to get total calories consumed • Total calories are divided by total volume as consumed (in litres) and then divided by 4 to reach average calories per serve (250ml). 250mL is the standard serving size selected as it is easily understood (iv) Verification Data are independently assured by Deloitte LLP.

Britvic Sustainability Metrics: Basis of Reporting 2024 continued

7. Calculation methodology continued

KPI	Calculation
Percentage of portfolio with low or no calories	**Scope:** All finished products sold across all markets globally excluding private label products. Intermediate refined raw materials, known as Be Ingredient, sold in Brazil are excluded. **Definition:** Low / no calories products – All products containing less than or equal to 20 calories per 100ml, in alignment with UK governmental standards. **Methodology:** (i) Data collection: Nutritional data is managed by internal systems in each business unit and is updated through new product development processes. Nutritional information is taken as a snapshot at half year and at year end. Sales data is obtained from Group financial reporting systems for each half year. We use Alteryx to prepare the data for SAP Analytics Cloud (SAC) to consolidate for data visualisation and analysis. In Great Britain and Ireland, this preparation is automatic (with the exception of products that are sold in Great Britain but manufactured in France or 3rd parties – calorie data for these are maintained manually in an excel mapping table). Brazil and France in SAC are sourced from defined templates which are manually completed by the respective teams at each business unit. (ii) Assumptions • Calories associated with our dilutable drinks are based on the dilution rate as stated on pack. (iii) Calculations • For each half year, product sales volumes are categorized based on the calorie content of their diluted volume. • % portfolio low / no calories = $\frac{\text{Total low / no calories sold}}{\text{Total calories sold}}$ (iv) Verification Data are independently assured by Deloitte LLP.

Britvic Sustainability Metrics: Basis of Reporting 2024 continued

7. Calculation methodology continued

KPI	Calculation
Lost Time Injury Frequency Rate (LTIFR) **&** **Accident Frequency Rate (AFR)**	**Scope:** All manufacturing sites, offices and owned warehouses in GB, Ireland, France and Brazil. Reported data refers to employee safety only (excluding contractors and visitors). **Definitions:** Accident – All safety injuries involving an employee as a result of Britvic work activities. This does not include near miss events (i.e. an incident with the potential to have caused injury that did not) and accidents which occur to Britvic employees while commuting to/from work Lost Time Injury (LTI) – Any injury arising out of or in connection with Britvic work activities and results in the injured employee being absent from work for at least one day or one shift (excluding the day or shift of the accident) within 12 months of the accident. An injury is defined as one injury rather than the number of hours lost due to that injury. The count of lost days begins on the next calendar day after the incident, regardless of whether the person was scheduled to work. This includes weekends and holidays Hours worked – Total hours worked includes hours worked by all Britvic employees, whether on-site or off-site, including any 'overtime' based off average contracted hours per day per production site based on shift patterns **Methodology:** (i) Data collection • Accident forms are completed following any safety incidents and managed by HSE coordinators at the sites. • Total accidents, LTIs and hours worked are reported by site HSE coordinators to Group on a monthly basis via a central data collection hub, or estimated using SAP headcount reports which is updated with real data, once available. (ii) Calculations • Accident frequency rate = $\frac{\text{Total accidents}}{\text{Total hours worked}}$ x100,000 • Lost time injury frequency rate = $\frac{\text{Total lost time injuries}}{\text{Total hours worked}}$ x100,000 (iii) Verification Data are independently assured by Deloitte LLP.

Britvic Sustainability Metrics: Basis of Reporting 2024 continued

7. Calculation methodology continued

KPI	Calculation
Workforce gender balance **(Total employees and leadership)**	**Scope:** Employees across all business units as of 30 September 2024. **Definitions:** Total employees – This excludes temporary, contractor and agency staff. Leadership – Employees in Britvic's management hierarchy; our France and Brazil business units use different role grading systems, these are mapped to the Group Bands A-F for comparability: • GB&I: bands D, E, F, and DL • France: level 13-17 • Brazil: bands C, D, and E Gender – Extracted from the HR system as either 'Male' or 'Female'. In Great Britain & Ireland and Brazil business units this figure is self-identified by new joiners at either the point of application to the role (GB&I) or from new starter processing (Brazil) and can be changed by the user at a later date. In France, gender is automatically derived from national identity number and cannot be changed. **Methodology:** (i) Data collection Gender information is supplied by employees during onboarding and maintained in HR systems. Extracts of total employees and leadership by gender as at the final day of the financial year are obtained from the systems. Data for employees based in Great Britain, Ireland, Netherlands, Singapore & USA are automatically pulled from live HR systems. Data for employees based in France and Brazil are manually uploaded to the HR Dashboard. (ii) Calculations Percentages of male and female employees are calculated for each category. (iii) Verification Data are independently assured by Deloitte LLP.
Black, Asian and ethnically diverse people in leadership	**Scope:** Employees across Great Britain & Ireland business units as of 30 September 2024. BTI employees based in GB, Ireland, USA, Netherlands & Singapore are also included. France and Brazil based employees are excluded as are BTI employees based outside of GB. **Definitions:** Total employees – This excludes temporary, contractor and agency staff Leadership – Employees in Band D or above roles in Britvic's management hierarchy Black, Asian and ethnically diverse – refers to all ethnic groups except White British and white non-British: this includes white English, Welsh, Scottish, Northern Irish, any other white background and other. **Methodology:** (i) Data collection Diversity information is voluntarily disclosed by employees during onboarding and maintained in HR systems, if provided. Extracts of total employees and leadership by ethnicity as at the final day of the financial year are automatically pulled from live systems. (ii) Calculations Percentages of Black, Asian and ethnically diverse people in leadership are calculated for each category. 'Non-response', 'Prefer not to say' and 'Blank' data fields are included within the calculations as non-'Black, Asian and ethnically diverse'. Employees who have self-identified as ethnic without specifying which ethnicity are included as 'Black, Asian and ethnically diverse'. (iii) Verification Data are independently assured by Deloitte LLP.

Britvic Sustainability Metrics: Basis of Reporting 2024 continued

7. Calculation methodology continued

(ii) Healthier Planet metrics

Carbon – these are calculated in line with the GHG Protocol

- Total Scope 1 and Scope 2 greenhouse gas emissions intensity (tCO_2e per production)
  - Location-based greenhouse gas emissions
  - Market-based greenhouse gas emissions
- Scope 1 greenhouse gas emissions (tCO_2e)
- Scope 2 greenhouse gas emissions (tCO_2e)
  - Location-based greenhouse gas emissions
  - Market-based greenhouse gas emissions
- Scope 3 greenhouse gas emissions (tCO_2e), consisting of:
  - Business travel
  - Electricity from refrigeration on customer sites
  - Transmission and distribution losses
  - Upstream emissions of purchased fuels, electricity, and heat
  - Logistics
  - Waste treatment
  - Water supply

Energy

- Manufacturing energy ratio
- Percentage of manufacturing energy from renewables

Water

- Manufacturing water ratio

Waste/Packaging

- Percentage of waste to landfill
- Total plastic used (GB&I)
- Percentage of plastic that is recyclable (GB&I)
- Average packaging per serve (GB&I)
- Percentage of rPET (GB&I)

Britvic Sustainability Metrics: Basis of Reporting 2024 continued

7. Calculation methodology continued

KPI/Topic	Calculation
Total Scope 1 and Scope 2 greenhouse gas emissions intensity (tCO_2e per production) **Location-based and market-based**	**Scope:** All manufacturing sites where Britvic has operational control. Please note that the scope of Britvic's Healthier Planet emissions target focuses specifically on manufacturing sites, therefore reported emissions will be slightly lower for this KPI compared to our corporate emissions statement and our SECR disclosure. Sites omitted from this metric include offices and distribution centres not directly attached to a production facility. Fugitive gases are not included due to difficultly in recording accurate data. **Methodology:** (i) Data collection Manufacturing site environmental data are collected monthly, with offices and warehouses collected quarterly. Fuel use data are entered directly into internal reporting systems by site quality, safety, and environment managers, sourced from supplier invoices, or taken from meter readings where not received, or estimated when readings unavailable. • Natural Gas – Consumption as per invoicing / meter reads • Electricity – Consumption as per invoicing / meter reads • LPG – Deliveries as per invoicing and consumption as per protheus report in Brazil • BioLPG- Deliveries as per invoicing, emission factor calculated from UK Government GHG Conversion Factors for Company Reporting 2024 V1.1, based on the supplier contract outlining the mix of Biopropane and LPG, data is updated with actual data once it is available. • Diesel – Deliveries as per invoicing and consumption as per protheus report in Brazil • Heavy/Medium Fuel Oil – Deliveries as per invoicing and consumption as per protheus report in Brazil • Biomass – consumption as per protheus report and delivery invoices • Refrigerants – Top-ups as per invoicing • Company Cars – Mileage as per expenses • Heat/Steam – Generation as per supplier reporting Data checks are performed periodically to identify discrepancies and track internal progress against KPIs, investigating any outliers. Some suppliers provide estimated billing, reconciled annually. Production volumes are obtained from internal reporting systems and converted to tonnes using an average specific gravity, a factor which converts volume to weight, of goods produced at each production site. Where specific gravity is unknown, a conservative assumption of 1 is utilised. (ii) Calculations Market-based emissions intensity ratio = $\frac{\text{Total Scope 1 \& market-based Scope 2 (t)}}{\text{Thousand tonnes production}}$ Location-based emissions intensity ratio = $\frac{\text{Total Scope 1 and Location-based Scope 2 (t)}}{\text{Thousand tonnes production}}$ (iii) Verification Data are independently assured by Deloitte LLP.

Britvic Sustainability Metrics: Basis of Reporting 2024 continued

7. Calculation methodology continued

KPI/Topic	Calculation
Scope 1 greenhouse gas emissions (tCO_2e)	**Scope:** All manufacturing, office and warehouse sites where Britvic has operational control. Emissions sources include gaseous fuels, liquid fuels, refrigerant gases, biomass fuels, and company cars/vans. **Methodology:** (i) Data collection Manufacturing site environmental data are collected as per the data collection methodology above. Logs of all refrigerant gases topped up in owned equipment on customer sites are obtained from suppliers who manage this maintenance on our behalf. Where this data crosses reporting years, it is logged in the year in which the top-up was completed, regardless of prior maintenance date. Due to data limitations, top-ups to assets under 3kg are not included in emissions calculations. Company car mileage and vehicle size are extracted from our expenses systems. Van millage is extracted from our vehicle tracking system and van size is obtained from our lease provider. (ii) Assumptions In some cases, it is not possible to collect consumption data for offices, which are small or are shared-tenancy spaces. Offices for which data are available are used to calculate average emissions per m^2 floor area, which is then applied to any remaining office space. At present, emission factor availability impacts our ability to accurately account for by-product biomass fuels (coconut and cashew nut shells). These fuels are accounted for under wood-logs (scope 1 and scope 3 factors) until a suitable alternative is sourced. For BioLPG- the emission factor calculated from UK Government GHG Conversion Factors for Company Reporting 2024 V1.1, based on the supplier contract outlining the mix of Biopropane and LPG, data is updated with actual data once it is available. (iii) Calculations • Total kWh for each fuel type is multiplied by UK Government GHG Conversion Factors for Company Reporting 2024 V1.1 emission factors as well as IEA emission factors. • Total kilograms of refrigerant gases are multiplied by their associated global warming potential (GWP) in the UK Government GHG Conversion Factors for Company Reporting 2024 V1.1, converted into CO_2e. As per DEFRA GHG Reporting Guidance, only Kyoto Protocol-regulated gases are included in emissions reporting. • Total mileage travelled by vehicle size for company car fleet is multiplied by the associated UK Government GHG Conversion Factors for Company Reporting 2024 V1.1. Except where the provider shares fuel purchase data, where fuel quantity is multiplied by the associated emission factor from UK Government GHG Conversion Factors for Company Reporting 2024 V1.1. • For mileage captured in concur, vehicles are mapped to the below groups, limiting the specificity of emission calculations (Below list does not allow for identification of hybrid vehicles, such vehicles are mapped to non-hybrid emission based on the engine size): Vehicle Groups Diesel 1600cc or less Diesel 1601cc to 2000cc Diesel over 2000cc Electric Car Personal Car Personal Car - <=1,200 CC Personal Car 1,201 CC to 1,500 Personal Car 1,501 CC => Petrol 1400cc or less Petrol 1401cc to 2000cc Petrol over 2000cc Emissions are calculated in tonnes of CO_2e. (iv) Verification Data are independently assured by Deloitte LLP.

Britvic Sustainability Metrics: Basis of Reporting 2024 continued

7. Calculation methodology continued

KPI/Topic	Calculation
Scope 2 greenhouse gas emissions (tCO_2e) **Location-based and market-based**	**Scope:** All manufacturing, office and warehouse sites where Britvic has operational control. All purchased heat & electricity consumed on site as calculated as a product of fuel inputs. **Methodology:** (i) Data collection Manufacturing site environmental data are collected as per the data collection methodology above. (ii) Assumptions In some cases, it is not possible to collect consumption data for offices, particularly small, shared-tenancy spaces. Offices for which data are available are used to calculate average emissions per m^2 floor area, which is then applied to any remaining office space. (iii) Calculations **Location-based calculation:** • Total kWh energy use for GB is multiplied by the UK Government GHG Conversion Factors for Company Reporting 2024 V1.1 emission factor for UK electricity to calculate tonnes CO_2e • International Energy Association (IEA) country-specific electricity emission factors are used for Ireland, France and Brazil (published factors refer tonnes CO_2e) **CHP Plant:** Location-based emissions associated with our CHP plant in Rugby are calculated in the following way: using the CHP plant's monthly performance data indicating how much electricity and heat was produced, (received directly from a third-party operator), the values are multiplied by the UK Government GHG Conversion Factors for Company Reporting 2024 V1.1 emission factor for CHP heat and electricity. **Market-based calculation:** • Total kWh is multiplied by supplier-specific emission factors for each market, as published by our electricity suppliers. For all our manufacturing sites this is taken to be zero as our electricity purchased in 2023/24 was from 100% renewable sources. certified by renewable energy guarantees of origin (REGOs). Our Newcastle West site has entered a corporate purchase power agreement (CPPA) to meet energy requirements from a local windfarm. **CHP Plant**: Market-based emissions associated with our CHP plant in Rugby are calculated in the following way: the GHG emissions emitted from the burning of natural gas and diesel are calculated using UK Government GHG Conversion Factors for Company Reporting 2024 V1.1 emission factor. Then, using the CHP plant's monthly performance data indicating how much electricity and heat was produced, (received directly from a third-party operator), the values are input into the GHG Protocol's 'allocation of GHG Emissions from a CHP Plant: Efficiency Method' calculator to determine monthly emission factors. These emission factors determine in what proportion the GHG emissions are allocated to heat and electricity. The calculator can be found here: https://ghgprotocol.org/calculation-tools (iv) Verification Data are independently assured by Deloitte LLP.

Britvic Sustainability Metrics: Basis of Reporting 2024 continued

7. Calculation methodology continued

KPI/Topic	Calculation
Scope 3 greenhouse gas emissions (tCO_2e), consisting of: • **Business travel**	**Scope:** All business units. **Methodology:** (i) Data collection GB, Ireland & BTI (excluding France): • Reports of total journeys and kilometres travelled by rail and air travel class are obtained from the corporate travel provider. • Expensed business travel data is used to obtain mileage for car travel using a standard value for distance/km. • For mileage captured in concur, vehicles are mapped to the below groups, limiting the specificity of emission calculations (Below list does not allow for identification of hybrid vehicles, such vehicles are mapped to non-hybrid emission based on the engine size): Vehicle Groups / Diesel 1600cc or less / Diesel 1601cc to 2000cc / Diesel over 2000cc / Electric Car / Personal Car / Personal Car - <=1,200 CC / Personal Car 1,201 CC to 1,500 / Personal Car 1,501 CC => / Petrol 1400cc or less / Petrol 1401cc to 2000cc / Petrol over 2000cc • Number of nights stayed in hotels by country are obtained from the corporate travel provider. Hotel emissions are calculated using the UK Government GHG Conversion Factors for Company Reporting 2024 V1.1 emission factors, excluding London which has a unique factor. Where country factors are not available, an average was taken for the ISO3166 region hierarchy and applied. • Taxis and hire cars are excluded from GB, Ireland and BTI analysis due to a lack of mileage data and limited materiality. • Method is broadly based on category 6 (business travel) of the GHG Protocol Standard. France: • Reports of air, rail and rental car travel are obtained from the corporate travel providers. • Number of nights stayed in hotels by country are obtained from the corporate travel provider. Hotel emissions are calculated using the factors UK Government GHG Conversion Factors for Company Reporting 2024 V1.1 emission factors. Where country factors are not available, an average was taken for the ISO3166 region hierarchy and applied. • Taxis are excluded from France due to lack of mileage data and limited materiality. It is Britvic policy that air, rail and rental car travel is booked through a corporate travel provider. Where mileage is not logged through corporate systems, or submitted into expenses systems, data may be unavailable for inclusion, raising the risk of understatement. Brazil: • Reports of total journeys and destinations by air travel are obtained from the corporate travel provider. • Number of nights stayed in hotels by country are obtained from the corporate travel provider. Hotel emissions are calculated using the UK Government GHG Conversion Factors for Company Reporting 2024 V1.1emission factors. Where country factors are not available, an average was taken for the ISO3166 region hierarchy and applied. • Private car use within Brazil is excluded due to a lack of mileage data and limited materiality. (ii) Calculations • Kilometres travelled (car, flights and rail) are multiplied by UK Government GHG Conversion Factors for Company Reporting 2024 V1.1 emission factors for travel to calculate tonnes CO_2e. • Number of nights in hotels in each country is multiplied by the associated UK Government GHG Conversion Factors for Company Reporting 2024 V1.1emission factor. Where country factors are not available, an average was taken for the ISO3166 region hierarchy and applied. (iii) Verification Data are independently assured by Deloitte LLP.

Britvic Sustainability Metrics: Basis of Reporting 2024 continued

7. Calculation methodology continued

KPI/Topic	Calculation
Scope 3 greenhouse gas emissions (tCO_2e), consisting of: • **Electricity from refrigeration on customer sites;**	**Scope:** All owned refrigeration/vending equipment on customer sites. **Methodology:** (i) Data collection A report of all equipment located on customer sites was run from internal systems as at the end of Q4. Data on electricity consumption per unit type is recorded as per manufacture specifications. (ii) Assumptions When uptime is unknown, it is assumed that all equipment is running 24 hours a day every day of the year. (iii) Exclusions Where a customer has not contacted our asset management providers, internal for Great Britan or external for Ireland, following 18 months of dormancy including not responding to requests or ordering Britvic soft drinks, units will be removed from the asset register and considered not in use. (iv) Calculations • Total electricity consumption per unit type per day is multiplied by the number of days in the reporting period and by the number of units in place on customer sites on the snapshot date. Great Britan Assets • For GB assets, where supplier specifications indicate a kWh daily consumption for installed units, this energy consumption is used as the basis for calculations. • Where the daily consumption is not provided, assets are assumed to have 24-hour continuous runtime. Ireland Assets • Ireland assets of a matching type as used within Great Britan are calculated using the same calculation method as Great Britan counterparts. • Unmatched Ireland assets are assumed to have 24-hour continuous runtime. • These calculations are summed to provide the total electricity demand for the entire year. • Total kWh for equipment in Great Britan is multiplied by the UK Government GHG Conversion Factors for Company Reporting 2024 V1.1 emission factor for UK electricity to calculate tonnes CO_2e. The International Energy Agency (IEA)'s 2023 electricity generation emission factor is used for Ireland equipment. • There are no assets installations across France, Brazil, and other international business units. (v) Verification Data are independently assured by Deloitte LLP.

Britvic Sustainability Metrics: Basis of Reporting 2024 continued

7. Calculation methodology continued

KPI/Topic	Calculation
Scope 3 greenhouse gas emissions (tCO_2e), consisting of: • **Transmission and distribution losses;** • **Upstream emissions of purchased fuels, electricity, and heat** • **Waste treatment; and** • **Water supply**	**Scope:** Great Britain, Ireland, France and Brazil manufacturing sites. Waste data may also include any construction/development projects ongoing on sites and waste from GB offices where it is processed through existing service contracts. Where separate contracts are implemented, waste data will not include construction/development projects, and will not be included in waste to landfill KPI. **Methodology:** (i) Data collection Manufacturing water, waste, electricity and purchased fuel data are collected as per the summary below. Water and waste totals are derived through supplier invoicing or Britvic declarations, e.g. Brazil, dependent on the operating requirements and local regulations of each site. Additional waste data for GB construction/development projects and offices is provided by our waste contractor. Methodology is broadly based on the GHG Protocol Standard. (ii) Calculations • Total Scope 3 emissions from water: Total water withdrawn is multiplied by the UK Government GHG Conversion Factors for Company Reporting 2024 V1.1 emission factor for water supply to calculate tonnes CO_2e. • Total Scope 3 emissions from waste: Waste stream and final destination volumes are multiplied by the appropriate UK Government GHG Conversion Factors for Company Reporting 2024 V1.1 emission factor to calculate tonnes CO_2e. • Total Scope 3 emissions from transmission and distribution (T&D) losses: Total electricity consumed is multiplied by the UK Government GHG Conversion Factors for Company Reporting 2024 V1.1 emission factor for T&D losses to calculate tonnes CO_2e. • Total Scope 3 emissions for upstream emissions of purchased fuels, electricity and heat: Total electricity, fuels, and heat & steam consumed is multiplied by the UK Government GHG Conversion Factors for Company Reporting 2024 V1.1 & IEA emission factors for upstream emissions to calculate tonnes of CO_2e. The 2024 IEA emission factors were not available at the time of publication. The 2023 IEA emission factors were retained for 2024 reporting. • Total scope 3 emissions from biomass: Total upstream emissions of purchased fuels for biomass is calculated using the 'wood logs' biomass factor from UK Government GHG Conversion Factors for Company Reporting 2024 V1.1 emission factor, regardless of biomass type. (iii) Verification Data are independently assured by Deloitte LLP.

Britvic Sustainability Metrics: Basis of Reporting 2024 continued

7. Calculation methodology continued

KPI/Topic	Calculation
Scope 3 greenhouse gas emissions (tCO_2e), consisting of: • **Logistics;**	**Scope:** Logistics transportation, which covers the internal movements of goods, to distribution centres and direct transfer to customer sites for Great Britain, Ireland, Brazil & France. **Methodology:** (i) Data collection • Great Britan, Ireland & Brazil: Logistics journey logs and vehicle type are obtained from third-party suppliers, to identify distance travelled. Great Britan currently uses a method which calculates distance (Miles) based on the first two letters of the postcode, while Ireland & Brazil utilise the kilometres travelled recorded by vehicle logs. • France: Kilometres travelled are obtained from logistics suppliers: • Where suppliers share incomplete data, a KM/€ ratio is calculated for said supplier based on provided data. • Where suppliers do not submit information, emissions are estimated based on the total available KM/€ ratio. • Methodology is broadly based on the GHG Protocol Standard. • In line with UK Government GHG Conversion Factors for Company Reporting 2024 V1.1 guidance, we used "vehicle km basis ... in preference to tonne km data for Vans and HGVs as they are more accurate". • Where the method of transport is unknown we assume it is HGV. (ii) Calculations In line with UK Government guidance, distance travelled is multiplied by the UK Government GHG Conversion Factors for Company Reporting 2024 V1.1 emission factor for vans/HGVs to calculate tonnes CO_2e, where required information is available. (iii) Verification Data are independently assured by Deloitte LLP.
Manufacturing energy ratio	**Scope:** Great Britain, Ireland, France and Brazil manufacturing sites. Energy sources include natural gas, LPG, diesel, fuel oil, biomass and electricity as compiled under Scope 1 and Scope 2 methodology. **Methodology:** (i) Data collection Manufacturing site environmental data are collected as per the summary above. (ii) Calculations $\text{Manufacturing energy ratio} = \frac{\text{Total energy consumption (kWh)}}{\text{Total production (tonnes)}}$ (iii) Verification Data are independently assured by Deloitte LLP.

Britvic Sustainability Metrics: Basis of Reporting 2024 continued

7. Calculation methodology continued

KPI/Topic	Calculation
Percentage of manufacturing energy from renewables	**Scope:** Great Britain, Ireland, France and Brazil manufacturing sites. Renewable energy sources include biomass and purchased electricity from renewable generation. Non-renewable energy sources include natural gas, LPG, diesel, fuel oil and purchased electricity from non-renewable generation. **Definitions:** Renewable – The International Energy Agency defines renewable energy as "energy that is derived from natural processes (e.g. sunlight and wind) that are replenished at a higher rate than they are consumed". Whilst low carbon, electricity generated from nuclear power is not considered to be renewable for this KPI. **Methodology:** (i) Data collection Energy data are collected as per the metrics above. For purchased electricity, contractual information and externally published percentages of renewable generation by our suppliers are used. (ii) Calculations Percentage of energy from renewable sources= $\frac{\text{Total energy consumed from renewable sources (kWh)}}{\text{Total energy consumption (kWh)}}$ x100 (iii) Verification Data are independently assured by Deloitte LLP.
Manufacturing water ratio	**Scope:** Great Britain, Ireland, France and Brazil manufacturing sites. **Methodology:** (i) Data collection Manufacturing site environmental data are collected as per the summary above. All sites follow the invoicing, meter reading, estimation hierarchy outlined in section (v), excluding Brazil which self-reports water use data to the local municipality. French manufacturing sites utilise meter readings until year-end when a consolidated municipal invoice is received. (ii) Calculations • Manufacturing water ratio= $\frac{\text{Total water withdrawn (m}^3\text{)}}{\text{Total Production (tonnes)}}$ (iii) Verification Data are independently assured by Deloitte LLP.

Britvic Sustainability Metrics: Basis of Reporting 2024 continued

7. Calculation methodology continued

KPI/Topic	Calculation
Percentage of waste to landfill	**Scope:** Great Britain, Ireland, France and Brazil manufacturing operations. Data excludes any construction/development projects on these sites. **Definitions:** Total waste generated is defined as all manufacturing and civilian refuse collected on site as a result of direct operations and collected by our contracted waste collection partners. Landfill waste is any refuse collected and buried into the earth by means of disposal. **Methodology:** (i) Data collection Manufacturing site environmental data are collected as per the summary above as provided through supplier waste allocation reporting. (ii) Calculations • Percentage of waste to landfill= $\frac{\text{Total waste sent to landfill (Tonnes)}}{\text{Total waste generated (Tonnes)}}$ x100 (iii) Verification Data are independently assured by Deloitte LLP.
Total plastic packaging put onto market (tonnes) GB and Ireland	**Scope:** All plastic packaging (primary, secondary, and tertiary) used in manufacturing for the GB & Ireland market during the current reporting year, including by co-packers and in other business units (i.e. Britvic's Ireland and France manufacturing operations) sold in GB. Plastic used in trade display units is excluded to avoid double-counting through product reuse, with a minimal estimated materiality. **Methodology:** (i) Data collection All production and packaging data are consolidated into the SAP SAC system, which is used to calculate the total weight of packaging. Volumes produced and the bill of materials used to produce those volumes are captured from SAP. Packaging characteristics are maintained in the material master in SAP to provide technical specifications and weights. (ii) Calculations Plastic weight per unit held in the material master multiplied by total volume produced in Great Britan & Ireland measured in tonnes. (iii) Verification Data are independently assured by Deloitte LLP.

Britvic Sustainability Metrics: Basis of Reporting 2024 continued

7. Calculation methodology continued

KPI/Topic	Calculation
Percentage of plastic that is recyclable in GB&I	**Scope:** All plastic packaging (primary, secondary, and tertiary) used in manufacturing for the Great Britain & Ireland market during 2024, including by co-packers and in other business units (i.e. Britvic's Ireland and France manufacturing operations). Manufacturing waste across these categories is included, but any reusable tertiary plastic used in trade display units is excluded. **Definitions:** Recyclable – WRAP Recycling Guidelines (version 2.1 - amended October 2021) were used to guide whether each product is recyclable. Where there were areas of uncertainty (e.g. because the material was technically recyclable but current recycling infrastructure does not allow for recycling in some areas of the country), a conservative approach was taken, i.e. to state not recyclable. Should WRAP guidelines differ from supplier specifications a decision will be made on an individual basis dependent on the factors involved to come to a prudent designation. **Methodology:** (i) Data collection Packaging characteristics are maintained in the material master in SAP to provide technical specifications and weights. The total of all packaging material purchasing across all Britvic manufactured and co-pack products collated in our ERP systems. (ii) Calculations • Total Weight of Packaging: The total volume of packaging used multiplied by the weight for each packaging item. • Percentage that is Recyclable: Total weight of packaging that is defined as recyclable on the packaging item divided by the total weight of packaging. (iii) Verification Data are independently assured by Deloitte LLP.

Britvic Sustainability Metrics: Basis of Reporting 2024 continued

7. Calculation methodology continued

KPI/Topic	Calculation
Average packaging per serve	**Scope:** All primary packaging manufactured for the Great Britain and Ireland markets during 2024, including by co-packers and in other business units (i.e. Britvic's Ireland & France manufacturing operations). This includes can, glass, bag-in-box, and plastic packaging formats both in production and limited quantities of manufacturing waste. **Definitions:** Primary packaging – Britvic reviewed our definition of primary packaging in 2021 to align with the evolving external environment and peer reporting. Primary packaging refers to any packaging that reaches the consumer, i.e. bottle, label/sleeve, closure and any multipack packaging. All additional packaging related to cases and pallets is considered secondary and tertiary. **Methodology:** (iv) Data collection Packaging characteristics are maintained in the material master in SAP to provide technical specifications and weights. The total of all packaging materials across all manufactured products and co-pack purchases collated in our ERP systems. Production volumes of SKU's is collated for all manufactured products and purchase volumes for all Co-Pack products. Dilution rates are obtained from internal ERP systems for each product. (v) Calculations • SKU production volumes (litres) are multiplied by dilution rates to calculate total volume as consumed and divided by four to get total number of 250ml servings. • The total weight of primary packaging received by the manufacturing sites, co-packers and other business units to service the Great Britain and Ireland markets during FY 2024. • Average packaging per serve= $\frac{\text{Total primary packaging (grams)}}{\text{Total number of 250ml servings}}$ (vi) Verification Data are verified internally for accuracy.

Britvic Sustainability Metrics: Basis of Reporting 2024 continued

7. Calculation methodology continued

KPI/Topic	Calculation
Percentage of rPET (GB&I)	**Scope:** rPET content in all plastic bottles used in manufacturing for the GB & Ireland market at the end of FY 2024. **Definition:** rPET – plastics recycled from post- consumer packaging (recycled polyethylene terephthalate, or 'rPET'. **Methodology** (i) Data collection Packaging characteristics are maintained in the material master in SAP to provide technical specifications and weights. The total of all packaging materials across all products purchased for manufacturing across Britvic's own operations and co-packers collated in our ERP systems. (ii) Calculations $\text{Percentage of rPET:} = \frac{\text{Total weight of rPET bottles (grams)}}{\text{Total weight of PET bottles (grams)}} \times 100$ (iii) Verification Data are independently assured by Deloitte LLP.
Volume of product sold split by product packaging material (GB & Ireland and plc)	**Scope:** All products sold in GB & Ireland and across the total plc split by product packaging material. **Definition:** Product Packaging Material – the packaging material of the individual unit of product; for instance a J20 glass bottle is defined as glass despite there being a metal cap and card on the multipack varieties. Products sold in aluminium cans are captured as cans rather than split by can and any plastic shrink wrapping on multipack varieties. **Methodology** (i) Data collection Sales data is obtained from Group financial reporting systems at year end. This is split by product and market to allow for analysis. Each product is allocated one of the five major packaging types based on the product name. (ii) Calculations $\text{Volume of product sold split by product packaging material:} = \frac{\text{Total litres sold of each packaging material}}{\text{Total litres sold}} \times 100$ (iii) Verification Data are verified internally for accuracy.