Associated British Foods - Climate Change 2022

C0. Introduction

C0.1

(C0.1) Give a general description and introduction to your organization.

Associated British Foods (ABF) is a diversified international food, ingredients and retail group with sales of £13.9bn, 128,000 employees and operations in 53 countries across Europe, Africa, the Americas, Asia and Australia. Our purpose is to provide safe, nutritious, affordable food and clothing that is great value for money. With the breadth of our business, our brands and global reach, ABF aims to consistently deliver value to its stakeholders. We operate a devolved operating model across our five business segments of Grocery, Sugar, Agriculture, Ingredients and Retail and believe the best way to create enduring value involves setting objectives from the bottom up, rather than top down. We make operational decisions locally because they are most successful when made and owned by the people with the best understanding of their customers and markets. The Group provides a framework for sharing ideas and best practice, is in constant dialogue with the people who run our businesses, giving our corporate leaders a detailed understanding of their material opportunities and risks, and enabling us to collaborate when making material decisions.

Grocery comprises brands with leading positions in markets across the globe, including Twinings, Ovaltine, Patak's, Kingsmill, Jordans, Tip Top, Yumi's and Mazola. Our grocery businesses pursue independent strategies appropriate to their particular market position and stage of development. Twinings Ovaltine, Acetum, Jordans Dorset Ryvita and AB World Foods have had considerable success extending their reach into new and emerging markets whilst some are focused on developing brands in their core domestic markets.

AB Sugar is a leading producer of sugar and sugar-derived co-products in Africa, the UK, Spain and China, with 32,000 employees, operating 27 plants in 10 countries. We have capacity to produce 4.5million tonnes of sugar annually. Our products are sold into sectors including food and drink, pharmaceutical, industrial, agricultural, power and energy. Azucarera is the largest producer in Iberia and British Sugar is the sole processor of the UK beet sugar crop. Illovo Sugar Africa is the biggest sugar processor in Africa with operations across six countries. Our beet sugar business in northeast China is cost-competitive with sugar cane production. Whilst sugar is at the heart of what we do, the sugar production process provides opportunities to do more than manufacture an ingredient. We are an innovative and advanced manufacturer, producing a wide range of sugar and co-products. We are an energy and power supplier and, as part of the wider agri-business value chain, we are an important contributor to the economy across our locations.

AB Agri is a leading international agri-food business operating across the supply chain, producing and marketing animal feed, nutrition and technology-based products. With an expert understanding of agriculture and animal nutrition, our philosophy is to improve feed production so that nutritious and affordable food is produced safely and responsibly. Across the supply chain, our products, data insight and technological innovation enable our customers to produce and process high-yielding, safe and nutritious food in a responsible way, using fewer chemicals and antibiotics, safeguarding natural resources and creating less waste and lower emissions.

Our **Ingredients** businesses are leaders in yeast and bakery ingredients and supply specialty ingredients to the food, nutrition, feed and pharmaceutical industries. Ingredients comprises two specialty businesses, AB Mauri and ABF Ingredients. AB Mauri has a global presence in bakers' yeast with significant market positions in the Americas, Europe and Asia. We are a technology leader in bakery ingredients, supplying bread improvers, dough conditioners and bakery mixes to industrial and craft bakers across the globe. ABF Ingredients is a global leader in specialty ingredients, offering innovative, differentiated and value-added products to the food, nutrition, pharmaceutical, animal feed and industrial sectors.

Primark is an international fashion retail group with 16.8 million sq ft of selling space across over 400 stores in 14 countries and has more than 65,000 employees, serviced by a network of nine depots. We offer great value and pride ourselves on our selection of affordable products, from everyday essentials to the latest trends. Our business model is based on doing things differently, allowing us to keep prices low while offering the best value. We achieve this by doing very little advertising, only selling our products in-store and making savings on things like packaging. In 2021, Primark unveiled a wide-reaching new Primark Cares sustainability strategy aimed at minimising fashion waste, reducing our impact on the planet and improving the lives of the people who make our clothes.

ABF reports on data from countries where we have direct manufacturing, processing and retail operations.

C0.2

(C0.2) State the start and end date of the year for which you are reporting data.

	Start date	End date	Indicate if you are providing emissions data for past reporting years	Select the number of past reporting years you will be providing emissions data for
Reporting year	August 1 2020	July 31 2021	No	<Not Applicable>

C0.3

(C0.3) Select the countries/areas in which you operate.

Argentina
Australia
Austria
Belgium
Brazil
Canada
Chile
China
Colombia
Czechia
Denmark
Ecuador
Eswatini
Finland
France
Germany
India
Ireland
Italy
Malawi
Malaysia
Mexico
Mozambique
Netherlands
New Zealand
Pakistan
Peru
Philippines
Poland
Portugal
Singapore
Slovenia
South Africa
Spain
Sri Lanka
Sweden
Switzerland
Thailand
Turkey
United Arab Emirates
United Kingdom of Great Britain and Northern Ireland
United Republic of Tanzania
United States of America
Uruguay
Venezuela (Bolivarian Republic of)
Viet Nam
Zambia

C0.4

(C0.4) Select the currency used for all financial information disclosed throughout your response.

GBP

C0.5

(C0.5) Select the option that describes the reporting boundary for which climate-related impacts on your business are being reported. Note that this option should align with your chosen approach for consolidating your GHG inventory.

Other, please specify (Operational entities where we have 40% + ownership)

C-AC0.6/C-FB0.6/C-PF0.6

(C-AC0.6/C-FB0.6/C-PF0.6) Are emissions from agricultural/forestry, processing/manufacturing, distribution activities or emissions from the consumption of your products – whether in your direct operations or in other parts of your value chain – relevant to your current CDP climate change disclosure?

	Relevance
Agriculture/Forestry	Both own land and elsewhere in the value chain [Agriculture/Forestry only]
Processing/Manufacturing	Direct operations only [Processing/manufacturing/Distribution only]
Distribution	Both direct operations and elsewhere in the value chain [Processing/manufacturing/Distribution only]
Consumption	Yes [Consumption only]

C-AC0.7/C-FB0.7/C-PF0.7

(C-AC0.7/C-FB0.7/C-PF0.7) Which agricultural commodity(ies) that your organization produces and/or sources are the most significant to your business by revenue? Select up to five.

Agricultural commodity
Sugar

% of revenue dependent on this agricultural commodity
10-20%

Produced or sourced
Both

Please explain
AB Sugar's businesses represented 12% of the group's revenue in the reporting year. AB Sugar's businesses represent the single largest CO2e emission contributor to the group. GHG emissions (scopes 1 and 2) from our sugar businesses contributed 63% to ABF's group emissions and 82% of the group's overall energy use in the reporting year.

Agricultural commodity
Cotton

% of revenue dependent on this agricultural commodity
10-20%

Produced or sourced
Sourced

Please explain
In the reporting year, Primark's revenue represented 40% of the group's revenue. From pyjamas to t-shirts, baby grows, jeans, towels and bedding, cotton is a key natural fibre relied upon by Primark to make its products.

Primark is committed to bringing more sustainably sourced cotton to customers whilst maintaining affordable prices. By 2027, Primark will ensure that all the cotton in their clothes will be organic, recycled or sourced from the Primark Sustainable Cotton Programme (PSCP). Through the PSCP, Primark is committed to cotton which is grown by farmers who are trained on reducing environmental impacts such as reducing water, chemical pesticide and fertilizer use, whilst improving their livelihoods through better yields and lowering their input costs.

Agricultural commodity
Wheat

% of revenue dependent on this agricultural commodity
Less than 10%

Produced or sourced
Sourced

Please explain
Wheat is sourced primarily by our bakeries, mills and other grocery businesses for use in the production of bulk and bagged flour, bread and associated bakery products. Our agriculture business also sources wheat. In the UK, Allied Mills reduces road miles by sourcing wheat from as close by to the mill as possible and also by ship to Belfast and Manchester via the ship canal. Allied Mills purchases approximately 12% of the UK milling wheat crop.
Taking action to address the effect of climate change impacts has been embedded into our businesses as part of normal commercial decision-making with the assessment of drought risk to the wheat supply in our Australian bakery business as an example.

C0.8

(C0.8) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

Indicate whether you are able to provide a unique identifier for your organization	Provide your unique identifier
Yes, an ISIN code	0006731235

C1. Governance

C1.1

(C1.1) Is there board-level oversight of climate-related issues within your organization?
Yes

C1.1a

(C1.1a) Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for climate-related issues.

Position of individual(s)	Please explain
Board-level committee	The Board is responsible for overseeing climate-related issues. The Board receives an annual update from the Group Corporate Responsibility Director and the Chief People and Performance Officer on environmental issues, which includes climate-related topics. Specific and routine Board agenda items also address environmental issues. Each business also updates the Board regularly on key issues which may include climate-related matters: • in January, the Board approved Vivergo's plan to recommission its bioethanol facility in Hull to help meet the demand for increased bioethanol inclusion in UK petrol supplies; and • Primark reported to the Board in June 2021, on detailed plans for reducing Primark's carbon footprint and sustainable sourcing of fabrics. The Audit Committee and the Board have received specific briefings on climate change matters and on TCFD. We have engaged external experts to support our TCFD programme and established a steering committee to oversee its governance. Given that climate change runs across all businesses and functions, the steering committee includes senior group functional representation from Corporate Social Responsibility, EHS, Finance, Risk Management and Corporate Affairs, together with senior representation from AB Sugar and Primark. The Board is responsible for all risk related matters including climate risk. Climate risk has been identified as a material risk, recognising the impact it may have on our business in the short, medium and long term (2025, 2030 and 2050, respectively). We are currently reviewing the governance of climate-related risks and opportunities to ensure the Board is enabled to fully consider these while setting our strategy and overseeing major decisions. As climate change is integrated into group wide risk assessments, the Board has ultimate responsibility for all risk related to climate change. The directors of the board have a duty to act in a way which promotes the success of ABF with regards to, amongst other matters, the impact of the Group's operations on the environment.
Chief Executive Officer (CEO)	The Group CEO receives and reviews a summary of risks, including environmental and climate risk, from each business segment at least annually. ABF's five business segments are Grocery, Agriculture, Sugar, Ingredients and Retail. Where environmental and climate risks are considered material and likely, it is the responsibility of the Group CEO to keep the other board of directors fully informed of how the risks are being managed. In addition, environmental risks that have a high and immediate likelihood are reported to the Group CEO via the Group Chief People and Performance Officer, and the Group Company Secretary. Otherwise, environmental and climate risks are incorporated into the group's standard risk processes.
Chief Financial Officer (CFO)	ABF has implemented an enterprise-wide risk management system for which the Group Finance Director is accountable to the board of directors. The Group Finance Director (equivalent title to Chief Risk Officer and Chief Financial Officer) is a member of the board. The CEO and Group Finance Director are accountable to the board for matters relating to risk. This includes keeping the board informed of climate-related risks through the group's risk management procedures. Climate-related issues and potential financial implications are reviewed, monitored and escalated to the board through this risk management system for which the Group Finance Director has responsibility.
Other C-Suite Officer	The Director of Legal Services and Company Secretary is accountable at board level for matters relating to corporate responsibility including climate change management. The Director of Legal Services and Company Secretary position reports into the Chief Executive Officer and therefore has the ability to review, influence and monitor changes at a group level. Any environmental risks that have a high and immediate likelihood are reported to the Group CEO via the Group Chief People and Performance Officer and the Group Company Secretary. The Company Secretary acts as a focal point for communications to the board and with shareholders on corporate responsibility matters.

C1.1b

(C1.1b) Provide further details on the board's oversight of climate-related issues.

Frequency with which climate-related issues are a scheduled agenda item	Governance mechanisms into which climate-related issues are integrated	Scope of board-level oversight	Please explain
Scheduled – some meetings	Reviewing and guiding strategy Reviewing and guiding major plans of action Reviewing and guiding risk management policies Reviewing and guiding annual budgets Reviewing and guiding business plans Monitoring implementation and performance of objectives Overseeing major capital expenditures, acquisitions and divestitures Monitoring and overseeing progress against goals and targets for addressing climate-related issues	<Not Applicable>	ABF's Board of directors is responsible to shareholders for the direction and oversight of the group to ensure its long-term success. The Board met regularly throughout the year, either in person or virtually, to approve the Group's strategic objectives, to lead the Group within a framework of effective controls which enable risk to be assessed and managed, and to ensure that sufficient resources are available to meet the objectives set. The Board is accountable for effective risk management; for agreeing the principal risks facing the Group and ensuring they are successfully managed. The Board undertakes a robust annual assessment of the principal risks, including emerging risks, that would threaten the business model, future performance, solvency or liquidity. The Board also monitors the Group's exposure to risks as part of the performance reviews conducted at each Board meeting. During the year, key activities of the Board relating to ESG matters and climate included supporting the enhanced reporting activity on ESG matters; receiving regular management reports as well as annual presentations on environmental issues; and receiving an update in June 2021 on Primark's carbon reduction plans. The Board receives a formal update from the Group Corporate Responsibility Director, the Chief People and Performance Officer and the Group Safety and Environment Manager on environmental issues annually including on GHG emissions and carbon management. In addition, environmental issues are addressed as part of both specific and routine Board agenda items. During the year, the Audit Committee and the Board received specific briefings on climate change matters and on our approach to achieving TCFD compliance. We have engaged external experts to support our TCFD implementation and established a steering committee to oversee its governance, which also reported to the Audit Committee. The steering committee, chaired by the Group Finance Director, comprises senior functional leaders from Corporate Social Responsibility, Environment, Finance, Risk Management, Corporate Affairs and HR, together with senior representation from AB Sugar and Primark. The Board undertakes an annual assessment of the principal risks which are believed to likely have the greatest current or near-term impact on the group's strategic and operational plans and reputation. During these meetings, the Board reviews ABF's strategic objectives including climate change and other material environmental impacts. The use of natural resources and managing our environmental impact have been identified as one of the group's principal risks and uncertainties, as reported in the 2021 Annual Report.

C1.1d

(C1.1d) Does your organization have at least one board member with competence on climate-related issues?

	Board member(s) have competence on climate-related issues	Criteria used to assess competence of board member(s) on climate-related issues	Primary reason for no board-level competence on climate-related issues	Explain why your organization does not have at least one board member with competence on climate-related issues and any plans to address board-level competence in the future
Row 1	Yes	We believe that members of the Board should collectively possess a diverse range of skills, expertise, industry knowledge, business and other experience necessary for the effective oversight of the Group. In our 2021 Annual Report and Accounts we published a director skill sets matrix which seeks to provide a snapshot of the range of skills including Board members with environmental skills. Board members are appropriately informed, skilled and with a range of experiences from other roles to make informed decisions to create long-term value for our shareholders, business partners, employees and the communities and environments in which we operate. In addition, the Board have received specific briefings on climate change matters and on TCFD throughout the year, with external experts engaged to support our knowledge growth and TCFD implementation. As demonstrated through our two ESG investor events in 2021, members of our board possess knowledge and skills related to climate-related risks and opportunities relevant to our businesses. The first event was held in March 2021, with presentations by the Chairman, Chief Executive, Finance Director, Director of Legal Services and Company Secretary, Group Corporate Responsibility Director and Chief People and Performance Officer. The second event, held in September 2001, focused on Primark and its sustainability strategy. Investors had the opportunity to ask questions at the events and three subsequent events were held for banks, insurers and employees respectively, giving them the opportunity to ask questions which included those relating to climate-related issues. All the investor events, including the questions and answers, are open source and available on the ABF website.	<Not Applicable>	<Not Applicable>

C1.2

(C1.2) Provide the highest management-level position(s) or committee(s) with responsibility for climate-related issues.

Name of the position(s) and/or committee(s)	Reporting line	Responsibility	Coverage of responsibility	Frequency of reporting to the board on climate-related issues
Other committee, please specify (TCFD Steering Committee)	<Not Applicable>	Assessing climate-related risks and opportunities	<Not Applicable>	As important matters arise
Other C-Suite Officer, please specify (Director of Legal Services and Company Secretary)	<Not Applicable>	Assessing climate-related risks and opportunities	<Not Applicable>	As important matters arise
Other C-Suite Officer, please specify (Group Director of Financial Control)	<Not Applicable>	Assessing climate-related risks and opportunities	<Not Applicable>	As important matters arise
Other, please specify (Group Corporate Responsibility Director)	<Not Applicable>	Assessing climate-related risks and opportunities	<Not Applicable>	As important matters arise
Other, please specify (Chief People and Performance Officer)	<Not Applicable>	Other, please specify (Oversight of environmental performance including GHG emissions)	<Not Applicable>	Annually
Other, please specify (Group Safety and Environment Manager)	<Not Applicable>	Other, please specify (Measuring environmental performance including GHG emissions)	<Not Applicable>	Annually
Other, please specify (Divisional Chief Executives)	<Not Applicable>	Both assessing and managing climate-related risks and opportunities	<Not Applicable>	Annually

C1.2a

(C1.2a) Describe where in the organizational structure this/these position(s) and/or committees lie, what their associated responsibilities are, and how climate-related issues are monitored (do not include the names of individuals).

Our decentralised business model empowers the management of our businesses to identify, evaluate and manage the risks they face, on a timely basis, to ensure compliance with relevant legislation, our business principles and group policies. The risk assessments consider materiality, risk controls and the likely impact against a range of criteria such as business objectives, financial performance, the environment and climate change, regulation and reputation. Climate-related issues are integrated into the group's risk management and performance processes; risks are initially identified at site level, channelled to the business level, collated into the five business segments and then collated at group level. These risks are shared with the board at least once a year; the board is kept informed of risks, how these are being managed and the performance to minimise the risk. As climate is integrated into group-wide risk assessments, the board has ultimate responsibility for all risk related to climate change.

The TCFD Steering Committee led by Group Finance Director (equivalent title to Chief Risk Officer and Chief Financial Officer) was established this year to oversee the governance of our TCFD programme. Given that climate change runs across all business and functions, the steering committee includes senior group functional representation from Corporate Social Responsibility, EHS, Finance, Risk Management and Corporate Affairs, together with senior representation from AB Sugar and Primark.

The Director of Legal Services and Company Secretary has overall accountability to the Chief Executive for corporate responsibility issues, including climate change, and acts as the focal point for communications to the Board and with shareholders on corporate responsibility matters. Responsibility lies here because The Director of Legal Services and Company Secretary reports to the CEO and therefore has the ability to review, influence and monitor climate activities at a group level.

The Group's Director of Financial Control receives annual risk assessments from the group and reviews the key risks with the Board. Responsibility for monitoring climate-related risk lies here as climate is integrated into the group's risk management procedures. In addition, an aggregated summary of risks, including environment and climate, is reviewed by the Director of Financial Control, Group Finance Director, CEO and ABF's board at least annually.

The Group Corporate Responsibility Director, who reports to the Director of Legal Services and Company Secretary, is responsible for monitoring climate-related activities across the Group and for reviewing the robustness of external non-financial targets set by our businesses. This role leads the Corporate Responsibility Hub, which supports all our businesses on environmental and human rights issues and brings together all the professionals in our businesses working in these areas to share knowledge and best practice. The Group Corporate Responsibility Director chairs the CR Leaders Group has representatives from the businesses and group-level finance, procurement, risk and communications. This leadership group meets throughout the year to discuss and address group-wide and business- or geographic-specific issues such as climate change, water stewardship and deforestation.

The Chief People and Performance Officer, who reports to the Chief Executive, is responsible for overseeing the measurement and reporting of our environmental performance including GHG emissions.

The Group Safety and Environment Manager, who reports to the Chief People and Performance Officer, supports the businesses with their environmental performance and reporting including GHG emissions. Responsibility lies here as the role has direct engagement with the sites and business-level environment managers to support the monitoring of emissions and related activities as well as responsibility for the annual disclosure of environmental performance data. The Group Safety and Environment Manager chairs the Health, Safety and Environment (HSE) Leaders Group which addresses operational environmental issues including sharing best practice when tracking the performance of climate adaptation and mitigation programmes.

These roles report annually to the board on the operational environmental issues in our direct operations.

C1.3

(C1.3) Do you provide incentives for the management of climate-related issues, including the attainment of targets?

	Provide incentives for the management of climate-related issues	Comment
Row 1	Yes	The group takes a long-term approach to investment and is committed to increasing shareholder value to deliver steady growth in earnings and dividends. The personal performance element of the Short-Term Incentive Plan for executive remuneration was modified in 2019 to include in-year execution of multi-year priorities related to environmental, social and governance (ESG) measures. As reported in our 2021 Annual Report and Accounts, personal performance for executive directors is aligned with key business health and business performance goals, including ESG measures. In 2021, these included new structures and ways of working to support the ESG agenda and significant preparatory work to put the Group in a strong position for the first year of TCFD reporting in 2022 with extensive research on scenario impacts across the Group and development of approaches to climate-related measurement.

C1.3a

(C1.3a) Provide further details on the incentives provided for the management of climate-related issues (do not include the names of individuals).

Entitled to incentive	Type of incentive	Activity incentivized	Comment
Chief Executive Officer (CEO)	Monetary reward	Other (please specify) (ESG matters including climate-related activities)	As reported in the 2021 Annual Report and Accounts, the personal performance element of the short-term incentive plan includes in-year execution of multi-year priorities related to environmental, social and governance (ESG) measures and business health and business performance.
Chief Financial Officer (CFO)	Monetary reward	Other (please specify) (ESG matters including climate-related activities)	As reported in the 2021 Annual Report and Accounts, the personal performance element of the short-term incentive plan includes in-year execution of multi-year priorities related to environmental, social and governance (ESG) measures and business health and business performance.
Management group	Non-monetary reward	Emissions reduction project Emissions reduction target Energy reduction project Energy reduction target Efficiency project Efficiency target	Due to the importance of sugar to the group, we include here the example from Illovo Sugar Africa (Pty) Ltd: Climate change mitigation related indicators are directed at initiatives and advancements in clean technology, energy efficiency, waste avoidance and overall greenhouse gas (GHG) emission reduction within their operations. Climate change adaptation related indicators are directed at ensuring a sustainable cane supply; both within own agricultural operations and from third party cane providers and include water and crop resilience indicators. Recognition is the type of non-monetary incentive used.
Business unit manager	Monetary reward	Other (please specify) (Indicators vary depending on the specific business, associated climate-related risks and opportunities and targets)	Business unit managers are the equivalent role of the chief executives of each ABF business. As reported in the 2020 Annual Report and Accounts, the personal performance element of the short-term incentive plan was modified to focus on in-year execution of multi-year priorities related to environmental, social and governance (ESG) measures and business health as well as business performance. Monetary rewards and criteria vary depending on the specific business, associated climate-related risks and opportunities and whether targets have been set.

C2. Risks and opportunities

C2.1

(C2.1) Does your organization have a process for identifying, assessing, and responding to climate-related risks and opportunities?

Yes

C2.1a

(C2.1a) How does your organization define short-, medium- and long-term time horizons?

	From (years)	To (years)	Comment
Short-term	1	3	The Board is responsible for all risk-related matters including climate risk. Climate risk has been identified as a material risk, recognising the impact it may have on our business in the short, medium and long term (2025, 2030 and 2050, respectively). Climate change presents various economic, business and social risks and opportunities, which all have the potential to affect our businesses in the near, medium and long term. Climate change, with its associated risks and opportunities, is not a new issue. It has long been important to us and our stakeholders. Although we have not previously completed formal scenario analysis, taking action to address the effect of material climate change impacts has been embedded into our businesses as part of normal commercial decision-making. Primark's longstanding Sustainable Cotton Programme and the assessment of drought risk to the wheat supply in our Australian bakery business are just two examples. Managing climate risks effectively and taking advantage of the opportunities in transitioning to a lower-carbon world requires us to develop robust action plans for the near-term. We must also be able to adapt rapidly, as governments in the countries where we operate consider carbon taxes and other regulatory responses that could affect our future. Our businesses can make swift changes to their operations, with limited impact on operating costs, to adapt to changes in weather patterns or other climate-related issues. These are short-term horizons which can be incorporated into the annual budget and business planning processes.
Medium-term	3	10	A medium-term horizon (to 2030) will take into account wider value chain implications of any change to the business or operating model. Our culture favours action today where we can make a positive difference over promises tomorrow and hence our focus is on actions for the period to 2030. Scenario analysis projections have provided input to these. Our businesses are responsible for setting targets appropriate to their specific business and taking action to achieve these. AB Sugar, Primark and Twinings have all set emissions reduction targets appropriate to their operations. AB Sugar has committed to reducing its scope 1 and 2 emissions by 30% by 2030 (2018 baseline). Primark, where GHG emissions arise primarily in scope 3, has targeted a 50% reduction in absolute terms by 2030. Twinings has set a target of carbon neutrality from bush to shelf for tea and herbal infusions by 2030.
Long-term	10	30	We take a long-term view to create long-term value for our shareholders, business partners, employees and the communities in which we operate. Our strategy is to achieve sustainable growth over the long term and the Group balance sheet is managed to ensure long-term financial stability, regardless of the state of the capital markets. We are committed to increasing shareholder value through sound commercial and responsible business decisions that deliver steady growth in earnings and dividends. Long-term horizons are harder to predict and therefore manage but nonetheless, our businesses consider the long-term future sustainability of their business model for example, availability of raw ingredients, availability of natural resources and changes in consumer behaviour so they are prepared to adapt and react to these changes if necessary. To better understand how the potential long-term impacts of climate change (up to 2050) might affect our businesses, our performance and our balance sheet, in 2021 we began scenario analysis, engaging the support of third-party experts. ABF has conducted extensive scenario analysis which have been helpful in increasing our understanding of the potential impacts of climate change. In our analysis we have considered projections to 2030 and 2050. Understandably given that there is greater uncertainty in outcomes to 2050, we have used these projections to simply check our sense of direction. A long-term horizon up to 2050 is consistent with many national and industry targets. Scenario modelling is useful in helping us understand the potential financial impacts and opportunities of climate change on our businesses, based on plausible future outcomes.

C2.1b

(C2.1b) How does your organization define substantive financial or strategic impact on your business?

The delivery of our strategic business objectives and long-term shareholder value are of paramount importance to ABF and are dependent on effective risk management.

An event, or series of events, resulting in the inability to deliver the strategic objectives of the business and long-term shareholder value would be considered an event that would have a substantive financial or strategic impact on our business.

As with any business, risks and uncertainties are inherent in our business activities. ABF regularly faces business uncertainties, and it is through a structured approach to risk management that it is able to mitigate and manage these risks and embrace opportunities when they arise.

The Board has identified £39 million as a material financial impact threshold for the group. An event or series of events that exceed this financial threshold could be considered to have a substantive financial or strategic impact as it would most likely impact the delivery of the group's strategic objectives or have a detrimental effect on the group's sustainable growth and long-term shareholder value.

The Board undertakes a robust annual assessment of the principal risks, including emerging risks which could threaten the business model, future performance, solvency or liquidity. These are the principal risks of the group as a whole and the risks which could prevent ABF from delivering its strategic objectives. These are the principal risks which ABF believes are likely to have the greatest current or near-term impact on our strategic and operational plans and reputation.

In 2021, the Board identified "Our use of natural resources and managing our environmental impact" as one of the principal risks. Our businesses and their supply chains rely on a secure supply of finite natural resources, some of which are vulnerable to external factors such as natural disasters and climate change and others are vulnerable based on the operational choices we take. Our material environmental impacts come from fuel use, energy use and agricultural operations giving rise to greenhouse gas emissions, use of land related to agricultural operations, the abstraction and management of water in water-stressed areas and waste which is not yet eliminated at source, reused or recycled, including single-use plastics.

Our businesses and supply chains operate in many areas subject to climate change risks and opportunities as we transition to a lower-carbon world. Our ongoing success depends on mitigating these risks and making the most of the opportunities. In our assessment of climate-related business risks, we recognise that the cumulative impacts of changes in weather and water availability could affect our operations at a Group level. The diversified and decentralised nature of the Group means that mitigation or adaptation strategies are considered and implemented by individual businesses and divisions.

Climate change, with its associated risks and opportunities, is not a new issue. It has long been important to us and our stakeholders. We have considered some of these issues for many years as part of normal commercial decision-making, for example Primark's long-standing Sustainable Cotton Programme, the assessment of drought risk to the wheat supply in our Australian bakery business, and long-standing progress in reducing energy in sugar refining. It is not a separate and parallel discipline; it is already part of the normal course of business and we are working to understand and improve this further.

While the principal risks considered all have the potential to affect future performance, none of them are considered individually or collectively to be capable of exceeding this financial threshold resulting in a substantive financial or strategic impact on our business within any reporting year. The diversity of our businesses, in different sectors with different customers, products and markets removes the possibility of any single adverse event, or series of climate-related events, having a material impact.

To better understand how the potential long-term impacts of climate change might affect our businesses, our performance and our balance sheet, in 2021 we began scenario analysis. Our overall focus is on the specific businesses and raw materials with the greatest identified climate risk exposure, and those that offer the greatest transition opportunities at a Group level. We identified Primark, AB Sugar and Twinings as the businesses with potentially the most material climate-related risks and opportunities. In 2020, these three businesses comprised in aggregate 73% of adjusted operating profit and 69% of scope 1 and 2 emissions.

C2.2

(C2.2) Describe your process(es) for identifying, assessing and responding to climate-related risks and opportunities.

Value chain stage(s) covered
Direct operations
Upstream
Downstream

Risk management process
Integrated into multi-disciplinary company-wide risk management process

Frequency of assessment
Annually

Time horizon(s) covered
Short-term
Medium-term
Long-term

Description of process
Climate change is a principal risk to the Group which has the potential to impact our businesses to varying degrees in the short, medium and long term. We face both physical and transition risks from the effects of climate change on our businesses. Physical risks include extreme weather and water scarcity which have the potential to impact the availability, quality and price of key raw materials and commodities. Potential transition risks associated with the move to a low-carbon economy include changes in consumer preferences, carbon pricing and developments in policy and regulation.

The delivery of our strategic objectives and the sustainable growth (or long-term shareholder value) of our business, is dependent on effective risk management. We regularly face business uncertainties and it is through a structured approach to risk management that we are able to mitigate and manage these risks and embrace opportunities when they arise. Climate risks are integrated into our existing risk systems. As with any business, risks and uncertainties are inherent in our business activities. These risks may have a financial, operational or reputational impact.
The Board is accountable for effective risk management, for agreeing the principal, including emerging, risks facing the Group and ensuring they are successfully managed. The Board undertakes a robust annual assessment of the principal risks, including emerging risks, that would threaten the business model, future performance, solvency or liquidity. The Board also monitors the Group's exposure to risks as part of the performance reviews conducted at each Board meeting. Financial risks are specifically reviewed by the Audit Committee. Our decentralised business model empowers the management of our businesses to identify, evaluate and manage the risks they face, on a timely basis, to ensure compliance with relevant legislation, our business principles and Group policies.

Our businesses perform risk assessments which consider materiality, risk controls and specific local risks relevant to the markets in which they operate. The collated risks from each business are shared with the respective divisional chief executives who present their divisional risks to the Group Executive. Emerging risks are identified and considered at both a Group and individual business level, with key management being close to their geographies. These risks are identified, as part of the overall risk management process, through a variety of horizon-scanning methods including geopolitical insights; ongoing assessment of competitor activity and market factors; workshops and management meetings focused on risk identification; analysis of existing risks using industry knowledge and experience to understand how these risks may affect us in the future; and representation and participation in key industry associations. The Group's Director of Financial Control receives the risk assessments on an annual basis and, with the Finance Director, reviews and challenges them with the divisional chief executives, on an individual basis. These discussions are wide-ranging and consider operational, environmental and other external risks. These risks and their impact on business performance are reported during the year and are considered as part of the monthly management review process.
Group functional heads including Legal, Treasury, Tax, IT, Pensions, HR, Procurement and Insurance also provide input to this process, sharing with the Director of Financial Control their view of key risks and what activities are in place or planned to mitigate them. A combination of these perspectives with the business risk assessments creates a consolidated view of the Group's risk profile. A summary of these risk assessments is then shared and discussed with the Finance Director and Chief Executive at least annually.
The Director of Financial Control holds meetings with each of the non-executive directors seeking their feedback on the reviews performed and discussing the key risks, which include emerging risks, and mitigating activities identified through the risk assessment exercise. Once all non-executive directors have been consulted, a Board report is prepared summarising the full process and providing an assessment of the status of risk management across the Group. The key risks, mitigating controls and relevant policies are summarised and the Board confirms the Group's principal risks. These are the risks which could prevent the Group from delivering its strategic objectives. This report also details when formal updates relating to the key risks will be provided to the Board throughout the year.
A key area of focus this year has been environmental and climate-related risk management. ESG isn't simply a matter of risk mitigation. ESG factors, including the potential implications of climate change, are considered as part of our well-established risk management framework and they also frame opportunities for our businesses to become better. Our businesses are also embracing the opportunities presented by climate change, particularly by developing and providing products that help others reduce their GHG emissions.
Our leaders are empowered to include the prioritisation of mitigation of environmental impacts as a central aspect of their business plans, sharing learnings from the leaders in other Group businesses and from the Group and applying industry best practice. The Board reviews each business segment in-depth every year, and ESG factors are central to the analysis and discussion.

C2.2a

(C2.2a) Which risk types are considered in your organization's climate-related risk assessments?

	Relevance & inclusion	Please explain
Current regulation	Relevant, always included	ABF operates across numerous jurisdictions and is subject to multiple climate-related regulations. We comply with the regulations of the countries in which we operate and where possible exceed standards. Climate regulation is included in our business's risk assessments as the risk of non-compliance could result in unnecessary financial and reputational implications. We have engaged external technical experts to support our programme to address the requirements of the Task Force on Climate-related Financial Disclosures (TCFD) and established a cross-functional steering committee to oversee governance. We have engaged formally with each division on TCFD, building on existing awareness and action on climate change issues. This will continue in the coming year when reporting in line with TCFD becomes mandatory for ABF and thereafter annually. Using Illovo as an example of managing regulatory risk; South Africa's carbon tax includes a tax on the non-anthropogenic component of bagasse and biomass. These are created from the sugar cane crushing process used by Illovo to generate its own-use energy and export surplus energy to the grid. Thus Illovo is exposed to the carbon tax even if it phases out fossil fuel consumption. Illovo has plans to improve energy efficiency to reduce use of grid electricity and coal. A further example is AB Agri and British Sugar's response to the EU Best Available Techniques reference documents (BREF) which cover industrial activities in the EU's Integrated Pollution Prevention and Control Directive and aim to lower emissions from industrial production, control consumption of energy, water and raw materials. Following publication, AB Agri compared its current emission levels from its site with the levels required under BREF. To meet new emission requirements, AB Agri invested in new dust emission control techniques and also extended its emission testing regime to include Pm10 and PM2.5 emissions. British Sugar identified compliance risks for its animal feed drying, pelleting and wastewater treatment process indirectly relating to GHG emissions. British Sugar commenced a programme of investment to address these risks and ensure environmental compliance with the Food, Drink & Milk (FDM) Industries BREF. This included the upgrade of the wastewater treatment plant that generates CO2e, and the conversion of a coal animal feed dryer to operate on natural gas at Bury St Edmunds. Similar projects are planned for other British Sugar sites.

	Relevance & inclusion	Please explain
Emerging regulation	Relevant, always included	Emerging regulation related to climate risk is always included in our risk assessment process as it may impact budgeted operating costs, financial performance or cause reputational harm in the event of non-compliance. In addition, there is emerging regulation relating to the disclosure of climate activities and performance which if not effectively managed through risk procedures could lead to a negative reputational impact. For example, some of our businesses operate within energy-intensive industries and therefore there is the potential in the future of new costs related to new carbon taxes and trading schemes, and changes to existing initiatives that may bring our operations in scope. For country-specific regulation, our local teams are tasked with identifying and assessing the risks related to the emerging regulation and ensuring that we are aware of, and in a position to comply with the new laws. Emerging legislation may also bring opportunities where our businesses can help to shape programmes and legislative responses which help industry to reduce emissions. Where changes to schemes take place or there are key legislative changes which are classified as a risk, the business reports this to the group level via the senior risk manager to the business CEO and to the Group's Director of Financial Control, as per the company procedures. We also engage with governments, local regulators and community organisations to contribute to, and anticipate, important changes in public policy. As an example, following the UK's Environment Act 2021 and the Agriculture Act 2020, ABF anticipates further policy, legislation or targets as a result. The main areas of the Environment Act are biodiversity, water quality and availability, woodland cover, resource efficiency and waste reduction and air quality. Our businesses are monitoring developments from these Acts as part of their enterprise risk management processes.
Technology	Relevant, sometimes included	ABF acknowledges that consumers are becoming more aware of the environmental impact of the products they purchase; this awareness is across the value chain including sourcing, packaging, use and end of life. To remain financially competitive, innovative and sustainable, products are required which consider energy efficiencies and the use of renewables, reductions in emissions during production or to help consumers reduce emissions, and products or services which help customers adapt to climate change such as agricultural technology. Technology is key to creating these innovative products which will meet the needs of our customers and changing demands on agricultural, production and retail processes. The risk is that as low-carbon technology develops, that we could lag behind others if our operations do not invest or adopt the opportunities. Each business is responsible for the identification of new or more efficient technologies and may investigate technological and infrastructural alternatives when considering climate-related risks. Where these risks are identified, each business undertakes cost benefit analysis which is reported to ABF via their senior risk manager to the business CEO and to the Group CEO. R&D centres exist at ACH Food Companies USA, AB Mauri Australia and the Netherlands, and ABF Ingredients' business AB Enzymes in Finland and Germany. These facilities support the businesses in the search for new technology and improvements to facilitate the low-carbon transition. AB Sugar's corporate engineering team supports the individual businesses and sites, especially around energy efficiency, and to horizon-scan technological developments and check operational feasibility. Cross-discipline teams operate at various levels with the intention to identify a short, medium and long-term roadmap. The short-term plans are predominantly compiled at site and business level within AB Sugar, while the long-term plans are considered at the business and division level. In parallel, AB Sugar aims to take advantage of new national infrastructure and upcoming technologies that could help significantly reduce carbon emissions. The risk is that the national infrastructure is slow to keep pace with business ambition and new technologies are not supported to scale up for businesses such as AB Sugar.
Legal	Relevant, always included	ABF's financial control framework and board-adopted tax and treasury policies require all businesses to comply fully with relevant local laws. We adopt a similar approach to legal risks and potential litigation as we do to emerging and current regulation risk, as together they provide the structure within which our businesses operate in order to remain profitable while ensuring that we minimise our negative impact on the natural environment. ABF is committed to complying with the legislation and regulations of the countries in which we operate and as such, the climate-related legal environment is always included in our risk assessments. The businesses manage the processes and costs incurred to comply with climate-related legislation. Climate legislation is also included in our risk assessments as the risk of non-compliance and litigation could result in unnecessary additional financial and reputational implications. Each business is responsible for complying with all relevant legislation in the geographies in which they operate. Some businesses use legislation trackers to monitor any new regulation that may impact their operating environment, product stewardship and wider industry. In addition, the group runs an external audit programme which monitors the main environmental risks and environmental legal compliance at our own manufacturing sites and retail store level. This rolling programme of audits and actions, which is monitored by the Group Director of Health, Safety and Environment, address issues such as compliance with environmental permits and licenses for that specific site being audited. Such matters include prevention of excessive amounts of dust, acid gases, carbon monoxide and the types of fuel allowed to be burnt. Where risk associated with climate legal standards is identified, each business reports this to ABF via their senior risk manager or director to the business CEO and to the Group's Director of Financial Control, as per the company procedures. At the group level, it is a requirement of our listing on the London Stock Exchange to disclose our approach to material environmental issues, of which adapting to and mitigating climate change is one. As such, ensuring the group meets these reporting requirements is included in our approach to risk management.
Market	Relevant, always included	As ABF operates in 53 countries with sales and supply chains in many more, and we are exposed to global market forces, failure to respond could directly impact the profitability of our operations. For example, clothing requirements throughout the year or seasonal food choices. Our approach to risk management always includes potential short-term market volatility and evaluates longer-term socio-economic, political and environmental scenarios including climate change. Market risk can impact the income ABF receives for its products. The availability of raw materials, which may be impacted by weather changes for example, can lead to a change in price for materials such as sugar, cotton or wheat and can also include tariffs, quotas and other levies. As a principal risk to the group, fluctuations in commodity and energy prices can have a material impact on the group's operating results, asset values and cash flows. These fluctuations can occur because of climate influences ranging from national energy policies to weather impacting crop yields. Commodity price inflation has been a global factor throughout the year. A number of our food and agriculture businesses have seen increases in energy, agricultural inputs eg fertiliser and agricultural commodity prices in the latter part of the financial year, with expectations of further increases in the new financial year. Energy prices, particularly in the UK and Europe, have increased materially as a result of significant market uncertainty. Our businesses continue to manage price risk under their existing risk management frameworks and, where appropriate, reflect this in pricing of products. The world sugar price continued to rise through the year. European sugar prices also increased with a reduction in stocks following lower EU sugar production in the last two campaigns. The group purchases a wide range of commodities and therefore constantly monitors the markets in which we operate, including short and long-term climate implications; managing these exposures with strategies such as exchange traded contracts and hedging instruments.
Reputation	Relevant, always included	As a global enterprise, ABF comes under increasing scrutiny from all its stakeholders including investors, shareholders, employees, customers and other parties in the supply chain in relation to climate change action and sustainability performance. In order to remain profitable and a partner of choice, ABF recognises the need for its brand, product offering and reputation to be highly regarded by these stakeholders. In addition to living our values, ABF's policies, internal controls and risk assessment processes ensure our operations meet the expectations of our stakeholders and therefore climate is considered in risk assessments. This year we decided to establish a series of ESG investor events and have extensively engaged with our investors on the key ESG factors for the Group and our strategy and governance in relation to these. During our ESG Investor Briefing on the 1st March 2021, we set out our approach to ESG including our carbon emissions and carbon strategy. Our second ESG Investor Briefing in September 2021 focuses on Primark's sustainability strategy, Primark Cares, which has been designed to reduce its impact on the environment and to improve the lives of people in its supply chain. These events, with others planned for 2022, are the beginning of what we hope will develop into a deeper engagement with stakeholders as we continue to integrate ESG factors into our financial calendar. We recognise that there may be a risk that our performance is not communicated effectively, that we do not meet our business level climate-related commitments or that our emissions performance is not valued sufficiently thereby potentially reducing demand for our goods and services and damage to our corporate reputation. As such, we consider reputational risk and how we can mitigate this risk through effective disclosures of activity related to climate-risk and opportunity through our annual reporting, CDP, the ESG investor days and other engagement with key stakeholders. Each business is responsible for engaging with stakeholders and monitoring media for activities that may impact reputation. Where potential risks to reputation are identified, each business reports this to ABF via the senior risk manager or director to the business CEO and to the Group CEO via the Group's Director of Financial Control, as per the company procedures.
Acute physical	Relevant, always included	Acute risks that are unanticipated and event-driven, including increased severity of extreme weather events, may impact the availability of key agricultural raw materials and disrupt our operations. For ABF, these raw materials could be sugar on our own land, cotton in our supply chain or other commodities such as wheat, rice, tea and edible oils. As experienced over recent years, acute physical events have led to crops in our supply chain being damaged by floods, extreme frosts and winds. These risks have the potential to disrupt the value chain, increase operational costs and impact our ability to do business. Some of the locations in which we operate are prone to flooding, drought and extreme weather events such as cyclones and heatwaves, which can affect harvests and impact supplies of raw materials, energy and water. Our businesses invest in a range of adaptation measures such as infrastructure upgrades to reduce flood damage, improved water efficiencies and reused more water where possible. They also collaborate with suppliers to build resilience in the supply chain where flooding and drought are prevalent. In 2020 a storm created over 140mph winds in the US Midwest causing widespread devastation. AB Mauri's site at Cedar Rapids dealt with significant damage to the main building with a section of roof torn off above the raw material warehouse and adjacent staging warehouse. The water from the damaged fire suppression system combined with the rain flooded the plant floor resulting in considerable raw material loss. In 2021, cyclone Eloise made landfall resulting in extreme weather and flooding at Illovo. At Nakambala 170mm of rainfall resulted in 2000HA being damaged by flooding. At Ubombo heavy storms and rains damaged irrigation infrastructure, roads, buildings and cane. The water discharge from eSwatini impacted operations at Maragra where flooding resulted in significant crop loss to grower areas and damage to the estate dykes. Over 500mm of rainfall was recorded causing additional yield losses. Given our diversified structure, our businesses and divisions are empowered to consider and implement their own mitigation and adaptation strategies. Each business is responsible for understanding the risks pertinent to each location in which they operate. Each business reports these risks to ABF via the senior risk manager or director to the business CEO and to the Group CEO via the Group's Director of Financial Control, as per the company procedures.

	Relevance & inclusion	Please explain
Chronic physical	Relevant, always included	ABF has a substantial international agricultural footprint through our supply chain and operations on our own land. Therefore it is imperative that we respect the natural environment by managing our impacts as well as responding to changes resulting from climate change such as variability in seasons, changing weather and precipitation patterns, changing mean temperatures and the impact of these on natural resources. These physical risks could impact the availability, quality and price of key agricultural raw materials and commodities. In addition, chronic physical risks could start to impact the secure supply of materials, geographical growing regions or harvest seasons. Each business is responsible for understanding the risks pertinent to each location in which they operate. Where potential risks are identified, each business reports this to ABF via their senior risk manager or director to the business CEO and to the Group's Director of Financial Control, as per the company procedures. The inability to source raw materials as a result of change in climate patterns is mitigated through our risk processes and engagement with suppliers. As examples, Illovo and AB Sugar China work with their sugar growers to improve resilience against climate change. They also continuously improve their irrigation methods including converting to more efficient irrigation systems such as drip irrigation to mitigate against long-term climate change impacts and to use water, and associated energy, more efficiently. Through their risks assessments, Westmill identified a risk to their supply of rice from Pakistan due potential future water-related risks because of climate change. In response the business joined the UN Sustainable Rice Platform (UNSRP), a multi-stakeholder partnership in Pakistan that works to proactively improve the sustainability of the basmati rice supply. Westmill Foods, a founding member of the UNSRP, sources 12% of their current rice supply derived from farms operating within the programme. The business has committed to further increase this volume to more than 20% by 2024.

C2.3

(C2.3) Have you identified any inherent climate-related risks with the potential to have a substantive financial or strategic impact on your business?

Yes

C2.3a

(C2.3a) Provide details of risks identified with the potential to have a substantive financial or strategic impact on your business.

Identifier

Risk 1

Where in the value chain does the risk driver occur?

Upstream

Risk type & Primary climate-related risk driver

Chronic physical	Changing precipitation patterns and types (rain, hail, snow/ice)

Primary potential financial impact

Increased direct costs

Climate risk type mapped to traditional financial services industry risk classification

<Not Applicable>

Company-specific description

For ABF, chronic physical risks manifest themselves as changes in precipitation patterns and extreme variability in weather. As ABF consists of five business segments a substantive chronic physical risk to the group as a whole is very rare because if something impacts one segment, the other four will continue to operate and it is unlikely to move the group's share price. There is sufficient diversity in the group, and across our supply chains, that the risk of climate-related chronic physical changes is likely to be low.

Nonetheless, we recognise that all our business segments could be affected by varying degrees, whether they are sourcing specific ingredients to include in products or core raw materials such as sugar cane and cotton. These shifts in climate patterns are likely to occur over the long-term albeit with some impacts starting to manifest in some regions now; prolonged periods of flooding and droughts have been experienced by regions where we source materials such as India for cotton and Zambia for sugar cane.

Ultimately chronic physical changes could impact our ability to deliver products to customers at expected times, increase the costs of purchase, increase commodity prices, and result in increased need to continuously work and invest with our suppliers to adapt to climate change. The costs could meet our threshold for financial substantive impact of £39million but this would be over a long period of time and due to our risk processes, will be addressed by the businesses as part of their strategic planning.

At business level, we are working with suppliers to help build resilience to withstand the variability in seasonal weather, increasing temperatures and precipitation patterns. AB Sugar has identified that as a result of climate change, pest and disease control is of increasing importance. As an example, virus yellows is a greater problem in the UK than anywhere else in Europe due to the influence of the UK's maritime climate. Virus threats are accentuated by the ongoing development of insecticide resistance and climate change. In 2020, aphids spread the virus yellows disease to sugar beet resulting in below-average crop yields and a reduction in sugar production. The crops affected the most by virus yellows were in the Wissington factory area in west Norfolk and the northern part of the Bury St Edmunds factory area.

Time horizon

Long-term

Likelihood

Likely

Magnitude of impact

Low

Are you able to provide a potential financial impact figure?

No, we do not have this figure

Potential financial impact figure (currency)

<Not Applicable>

Potential financial impact figure – minimum (currency)

<Not Applicable>

Potential financial impact figure – maximum (currency)

<Not Applicable>

Explanation of financial impact figure
Due to ABF's decentralised structure we do not have a consolidated impact figure as each business manages this risk and related costs as part of their business as usual costs. However, as we continue to develop our approach to projecting the impact of climate change on our businesses, we will consider the inclusion of quantifying financial risks and responses into our scenario analyses and adaptation plans.

Cost of response to risk
13000000

Description of response and explanation of cost calculation
The £13m cost of response to the risk of changes in precipitation pattern and extreme variability in weather is attributed to British Sugar only and not the whole of the ABF group. The costs are based on a £12m three-year fund underwritten by British Sugar for virus yellows crop and £1m contribution to the British Beet Research Organisation (BBRO).
Through the establishment of the virus yellows crop assurance fund in 2021, British Sugar assures the worst hit growers in the event of a virus yellows incident. The virus yellows crop assurance fund introduced from 2021 will compensate growers for a proportion of yield losses suffered where a grower has virus yellows present in their crop. This is a three-year underwritten by British Sugar covering all new and existing contracts.
Azucarera, British Sugar and Illovo are involved in initiatives to increase the yields and incomes of growers and improve their resilience to the impacts of climate change. Through its collaboration with the BBRO, British Sugar supports research and development into the impacts of pests and diseases on sugar beet. The BBRO currently has two long-term projects focused on the impacts of the virus yellows disease.

Comment
A further example of a response to addressing chronic physical risks is the work of AB Sugar. AB Sugar has committed to reducing its scope 1 and 2 emissions by 30% by 2030 (2018 baseline). In 2019 AB Sugar launched its Innovate Irrigation Challenge, inviting individuals or teams to submit ideas about ways to reduce water losses from irrigation. AB Sugar partnered with experts, WaterAid and the Centre for Industrial Sustainability at the University of Cambridge, who played an integral role in selecting the winning idea. The winning idea, submitted by two civil engineers in Uganda, has now been developed into 'Project SWIM', which stands for Smart Water Irrigation Management. In simple terms, SWIM uses a network of flow and power meters with remote sensors which feedback to a cloud-based Smart Water Management Tool. Estate managers and farmers can use the tool to detect leaks, adjust irrigation schedules and carry out water audits, all based on the real-time data it provides. Proof of concept for SWIM was completed at Illovo Sugar Malawi's Nchalo Estate in 2020. This process produced promising results. The system functioned well, and the web-based reporting platform was intuitive to use. In terms of performance, early indications were that SWIM could save up to 9% of water currently lost through unidentified leaks and reduce power consumption by 11%. A group of suppliers has been selected to develop the concept further by running a pilot across 742 hectares at Nchalo in 2022. This will test SWIM at scale and assess how it might dovetail with other innovations, including drip irrigation. Illovo Sugar Africa believes that SWIM could ultimately increase sugar cane yields by up to three tonnes per hectare using the same net water, whilst supporting its 'more crop per drop' mantra. Currently, around 82% of land cultivated by Illovo Sugar Africa is irrigated and could benefit from SWIM in future.

Identifier
Risk 2

Where in the value chain does the risk driver occur?
Direct operations

Risk type & Primary climate-related risk driver

Acute physical	Cyclone, hurricane, typhoon

Primary potential financial impact
Decreased revenues due to reduced production capacity

Climate risk type mapped to traditional financial services industry risk classification
<Not Applicable>

Company-specific description
Although it is very unlikely that one extreme weather event will result in a substantive impact to ABF, through share price movements, affecting the group's ability to generate profit or crossing our financial threshold for substantive impact, we recognise that the cumulative impacts of acute weather events could affect a number of our businesses and, at a consolidated level start to generate a group risk over the long-term. The frequency of extreme weather events may increase but will be spread over a prolonged period of time or across regions so that they do not pose a significant risk at the group level.
In recent years, our businesses have managed the impact of acute physical events such as cyclones and resultant flooding, heatwaves and extreme frosts. The effects have ranged from impacts on crop yields grown on our own land, damage to infrastructure and disruption to manufacturing and distribution. As these have been experienced at an individual site or business level, the risks have not been considered substantive at the group level.
As a business-level example, we responded to the effects of cyclone Eloise in January 2021 whereby Illovo's estates at Nakambala, Zambia, Ubombo, eSwatini and Maragra, Mozambique were impacted by flooding as a result of the cyclone.
• Nakambala: the site received 170mm of rainfall in two hours resulting in flooded areas, a reduction in cane production and the displacement of people.
• Ubombo: a total of 181mm of rainfall was received in 24 hours. The heavy storms and rain left a trail of damaged irrigation infrastructure, roads, buildings and cane on Illovo's estates and the outgrower estates. Pump stations along the river were the most affected due to flooding caused by the continuous high river level.
• Maragra: flooding of the Incomati River resulted in significant crop loss to grower areas and damage to the estate dykes.
In recent years:
• Illovo's Dwangwa estate, Malawi experienced flooding during the 2019/20 season. The floods affected 77ha and damaged 6,000 tonnes of cane. The fields were covered in sand and the irrigation structure damaged resulting in a reduced harvest area.
•Illovo's operations in Tanzania have also been severely impacted by flooding. The area received approximately 200mm of rainfall from Nov 2019-Feb 2020. The floods caused damage to 3ha of crop, damage to infrastructure including bridges and also to water supply facilities such as water pumps and water treatment equipment.

Time horizon
Long-term

Likelihood
Likely

Magnitude of impact
Low

Are you able to provide a potential financial impact figure?
Yes, a single figure estimate

Potential financial impact figure (currency)

290000

Potential financial impact figure – minimum (currency)
<Not Applicable>

Potential financial impact figure – maximum (currency)
<Not Applicable>

Explanation of financial impact figure
The financial impact figure reported here is the amount lodged as an insurance claim in eSwatini as a result of damage caused by cyclone Eloise. Additional costs to the other Illovo estates from flooding is not captured in this figure nor the potential financial impact of acute physical risks across all of ABF.
Due to ABF's decentralised structure we do not have a consolidated impact figure as each business manages this risk and related costs as part of their business as usual costs. However, as we continue to develop our approach to projecting the impact of climate change on our businesses, we will consider the inclusion of quantifying financial risks and responses into our scenario analyses and adaptation plans.

Cost of response to risk
1109000

Description of response and explanation of cost calculation
The cost of the response to the risk reported here is for Illovo only. Managing costs are devolved to our businesses as they best understand the local environment. Given the materiality of the risk, management is a continuous process with costs usually embedded into business-as-usual activities. Additional costs may arise when corporate centre conducts strategic and tactical analysis to support our businesses or when remedial repairs are required following an extreme weather event.
In response to the events in Malawi, Illovo implemented various measures to mitigate the risk of extreme weather. These also address chronic risks so that operations are building resilience to increased extreme events as well as adapting to shifts in weather patterns. These are applied across all Illovo operations with some regions investing more depending on existing infrastructure.
Actions included:
1. Outcomes of the floods were shared with risk assessments and implementation of risk profiling models applied across Illovo.
2. Investments made in new low carbon-technologies and fuel from renewable sources, e.g. the energy mix in the South African operations is dominated by renewable fuels with 90% of energy used derived from wood or bagasse; reducing emissions and dependence on national supply and impact of disruptions.
3. Investments made in water infrastructure, pumps and pump stations including delineating flood risk zones and improving flood protection mechanisms:
• Nakambala: £680,000 was spent on Phase 3 of the Irrigation Pump Replacement Project to upgrade the bulk water pumps on site.
• Dwangwa: approximately £100,000 was spent on flood mitigation.
• Nchalo: the cost of dealing with floods April-August 2019 was £53,000 and additional £149,000 was spent to repair damage in Sep 2019-Feb 2020.
• Kilombero: an estimated cost of £127,000 is anticipated to repair the flood damages. This includes costs to repair damaged infrastructure at the bridge, reinforcement of the main river pump station as well as the repair and rehabilitation of the canal supplying water to the factory.
4. Analysis of country-level water and energy risk with local investment in water and energy efficiency programmes, e.g. the conversion to drip irrigation in Malawi, Zambia and eSwatini anticipates a 40% decrease in electricity and 25% increase in irrigation efficiency. Illovo promotes energy optimisation to reduce energy footprints and emissions through optimum combustion of fuels through technology.

Comment

Identifier
Risk 3

Where in the value chain does the risk driver occur?
Direct operations

Risk type & Primary climate-related risk driver

Reputation	Increased stakeholder concern or negative stakeholder feedback

Primary potential financial impact
Decreased revenues due to reduced demand for products and services

Climate risk type mapped to traditional financial services industry risk classification
<Not Applicable>

Company-specific description
With increased scrutiny of our climate activities, particularly from investors and customers, we recognise there is a risk that if our performance or approach to climate change is not communicated effectively or valued sufficiently, there may be an impact on our reputation and a resultant financial impact. We will primarily communicate our climate risks and opportunities through our TCFD disclosure within our Annual Report and Accounts, Responsibility Report, ESG Insights, CDP disclosure and shareholder meetings including our AGM and ESG Investor Days. Given that we operate across 53 countries with businesses highly dependent on agricultural and energy inputs, investor scrutiny is placed at both the group and individual business levels. For example, investors are increasingly seeking information on climate governance, policies, procedures and investment as ABF transitions to a low-carbon economy and for emission reduction activities in our direct operations. There are increasing and varying commitments, certifications, standards or frameworks which are required or favoured by different markets for different product lines. It is necessary to respond to these requirements while balancing operational demands.
Our UK Grocery businesses are signatories to the Courtauld Commitment. This is a voluntary agreement by UK food and beverage companies to cut carbon, water and waste associated with their supply chain operations. The recently launched Courtauld Commitment 2030 extends these targets to 50% absolute reduction in GHG emissions associated with the supply and consumption of food and drink in the UK by 2030.
As a member of the WRAP Textiles 2030 voluntary agreement, Primark and other signatories will collaborate to reduce lifecycle greenhouse (GHG) emissions in line with the global goal of a 1.5°C trajectory. In 2021 Primark launched the Primark Cares Strategy that sets out nine new commitments to become a more sustainable and circular business over the next nine years. The commitments are divided into three pillars including protecting life on the planet: it will halve carbon emissions by 2030, eliminate non-clothing waste and work to restore biodiversity. Primark is a member of the Fashion Industry Charter for Climate Action under the United Nations Framework Convention on Climate Change (UNFCCC). The Primark value chain carbon footprint reduction target of 50% by 2030 is already in line with the increased emissions reduction ambition of the UNFCCC.

Time horizon
Short-term

Likelihood
Unlikely

Magnitude of impact
Low

Are you able to provide a potential financial impact figure?
No, we do not have this figure

Potential financial impact figure (currency)
<Not Applicable>

Potential financial impact figure – minimum (currency)
<Not Applicable>

Potential financial impact figure – maximum (currency)
<Not Applicable>

Explanation of financial impact figure
We do not currently quantify the potential consolidated impact of climate-related reputational damage to the group. At a business level, this could be evaluated by a potential reduction in revenue. There is a potential for reduced revenue due to reduced demand in products and services if ABF and our businesses do not address stakeholder expectations which may include climate-related risks and opportunities.
Consolidated at the group level, the magnitude of impact is likely to be low however, we recognise this is a growing risk that our businesses are actively managing to ensure that ABF can respond to external stakeholder disclosure expectations. Also at a business level, our businesses can determine whether climate-related reputation is a priority for their customers or local communities,

Cost of response to risk

Description of response and explanation of cost calculation
Costs associated with managing this risk are ever-increasing as we continually improve our management of climate risk and opportunities footprints, and focus resources on monitoring and reporting our progress. Responding to the increasing requests to disclose details has contributed to additional costs; the development of an internal reporting framework, investment in our annual disclosures such as our ESG Insights and ESG Investor Days and for other stakeholder engagement on climate topics. These have not been consolidated at a group level.
Climate-related reputational risk is managed in a variety of ways:
1. Compliance with ABF's Environment Policy (reducing GHG emissions; implementing mitigation plans for significant plant and process changes; efficient use of natural resources, especially energy; efficiently transporting products to minimise fuel usage and monitoring, auditing and reporting our GHG performance).
2. Investment in measuring and reporting the group's GHG emissions and disclosing in line with TCFD requirements.
3. Substantial investment to improve environmental risk management with a focus on reducing emissions.
4. Engagement to ensure the views of stakeholders are represented. For example, Illovo developed and participates in SUSFARMS (Sustainable Sugarcane Farm Management Systems) in collaboration with WWF-SA, the Mondi Wetlands Project and the Noodsberg Canegrowers Association; one area in this initiative is climate change.
5. Specific roles within the businesses with responsibility for keeping leadership informed of developments in climate action. These roles also represent ABF and its businesses when contributing to the development of national and international policy and thought leadership of organisational bodies.
For example, AB Sugar contributed to the OECD-FAO Guidance for Responsible Agricultural Supply Chains and participated in roundtables that included discussions about how to continue the uptake of the due diligence requirements of the OECD-FAO Guidance and how the sector can further the SDGs.
A further example is AB Sugar's engagement with the SAI Platform. AB Sugar is a founding member of the SAI Platform's Regenerative Agriculture Programme and currently holds representation on the SAI Board. AB Sugar is benchmarked according to the FSA 2.1 in the EU and is in the process of self-assessing in Africa to the new FSA 3.0.

Comment

C2.4

(C2.4) Have you identified any climate-related opportunities with the potential to have a substantive financial or strategic impact on your business?
Yes

C2.4a

(C2.4a) Provide details of opportunities identified with the potential to have a substantive financial or strategic impact on your business.

Identifier
Opp1

Where in the value chain does the opportunity occur?
Direct operations

Opportunity type
Products and services

Primary climate-related opportunity driver
Development and/or expansion of low emission goods and services

Primary potential financial impact
Increased revenues resulting from increased demand for products and services

Company-specific description
Our businesses have expanded into climate-change driven products which maximise commercial opportunities as well as replace GHG emissions from fossil fuel use through the generation of renewables. The UK Government set itself a target of 10% of transport fuel to come from renewable sources by 2020. This was to comply with a legally binding EU target to source 15% of energy from renewables. British Sugar has been working to achieve the mandated E10 fuel requirements and the Wissington factory is currently producing biofuels to help meet market demand and realise this opportunity.

Bioethanol is a co-product of our sugar beet processing operations and provides an additional income stream for our sugar businesses. As one of the UK's leading agri-processors with an interest in innovative new technology, British Sugar began production of bioethanol in September 2007. At British Sugar's Wissington site, the first plant to manufacture bioethanol in the UK, the sugar biorefinery produces 55,000 tonnes of bioethanol annually from the residual sugar syrup products from sugar beet processing. The Wissington factory is managed under the AB Sugar operating company with its separate Profit and Loss and organisational governance processes. The legislated E10 fuel requirements have resulted in an increased demand for biofuel in the UK market and accordingly, British Sugar investigates all possible opportunities to

supply that demand.

Time horizon
Medium-term

Likelihood
Virtually certain

Magnitude of impact
Medium-low

Are you able to provide a potential financial impact figure?
Yes, a single figure estimate

Potential financial impact figure (currency)
38900000

Potential financial impact figure – minimum (currency)
<Not Applicable>

Potential financial impact figure – maximum (currency)
<Not Applicable>

Explanation of financial impact figure
This opportunity is managed commercially and generates revenues from the sale of bioethanol subject to the prevailing market conditions. British Sugar earned approximately £38.9m during the reporting year. This figure is calculated on the revenue earned from sales.

Cost to realize opportunity
0

Strategy to realize opportunity and explanation of cost calculation
Market trends for biofuels are monitored by analysts within AB Sugar who look for potential opportunities, for example, where operations currently exist and where operations could exist and where required production capacity will be increased. Strategic and commercial decisions are taken at the highest level so that AB Sugar is in a position to deliver commercial and market benefits.

Producing biofuels at Wissington is one example of British Sugar realising an opportunity and meeting market demands.
There are no additional costs incurred to deliver the current biofuels to the market from the Wissington factory; however, there would be additional costs to produce bioethanol at another facility. This would be costed as part of AB Sugar's capital projects approval process.

Comment

Identifier
Opp2

Where in the value chain does the opportunity occur?
Direct operations

Opportunity type
Products and services

Primary climate-related opportunity driver
Development and/or expansion of low emission goods and services

Primary potential financial impact
Increased revenues resulting from increased demand for products and services

Company-specific description
ABF takes into account the interplay between commercial decisions and government policies and aims, for example with the reopening of the Vivergo bioethanol plant assisting with the country reaching its climate change goals. The UK Department for Transport announced in February 2021 that it had increased the mandated inclusion levels of renewable ethanol from a nominal 5% inclusion, E5, up to a nominal 10% inclusion, E10.

Time horizon
Medium-term

Likelihood
Virtually certain

Magnitude of impact
Medium-low

Are you able to provide a potential financial impact figure?
Yes, an estimated range

Potential financial impact figure (currency)
<Not Applicable>

Potential financial impact figure – minimum (currency)
15000000

Potential financial impact figure – maximum (currency)
20000000

Explanation of financial impact figure
AB Sugar anticipates generating revenues from the sale of bioethanol subject to the prevailing market conditions. The figure reported here is the expected profit earned from sales.

Cost to realize opportunity
0

Strategy to realize opportunity and explanation of cost calculation

The plant was established in 2012 and was the UK's largest and Europe's second largest producer of bioethanol. The bioethanol plant can produce up to 420 million litres of bioethanol made from 1.1 million tonnes of feed wheat. In September 2018 the decision was taken to close the plant based on three factors: the ethanol price, the input (wheat) price, and certainty of future demand, determined by the mandating of E10 petrol. We continued to maintain this world-class plant and retained the core team in place during the closure, in the anticipation that it could re-start if the conditions were right to do so.

The UK and EU are committed to reducing emissions from transport through the Renewable Transport Fuel Obligation (RTFO) and Fuel Quality Directive, and sustainable biofuels will be the main approach for achieving this target. With the re-opening of the plant, we are set to become one of Europe's biggest bioethanol producers and the UK's largest single source supplier of animal feed.

Vivergo Fuels' production capacity will represent around one third of the current UK demand under the RTFO, contributing to a more diverse energy mix, and helping to tackle energy security and climate change. The blending of bioethanol with petroleum is a key aspect of many governments' greenhouse gas reduction strategies. Vivergo's bioethanol output will reduce total UK vehicle emissions by more than half a million tonnes of carbon dioxide equivalent. At full capacity, it is estimated that Vivergo will produce 420 million litres of bioethanol per year. When blended with gasoline at E10, this will reduce total UK vehicle emissions by around 500,000 tCO2e a year.

Comment

Identifier
Opp3

Where in the value chain does the opportunity occur?
Direct operations

Opportunity type
Resource efficiency

Primary climate-related opportunity driver
Reduced water usage and consumption

Primary potential financial impact
Reduced indirect (operating) costs

Company-specific description
In line with AB Sugar's 2030 Commitments and as part of Illovo's aim to be more energy efficient and produce more cane, sugar and downstream products per drop of water, Illovo has approved long-term irrigation upgrade projects at its Nanga, Zambia, Ubombo, eSwatini and Nchalo, Malawi sites.

At Nanga, Phase 1 of a five phased project to replace drag line and sprinkler irrigation systems with sub surface drip (SSD) irrigation has been completed and successfully running since 2016.

At Ubombo, the project expected to show profit growth from additional sucrose, electricity generation from additional bagasse and improved water use efficiency. Although not all the expected project outcomes were achieved during the reporting year, management is optimistic that cane yields and sugar volumes are expected to increase and normalise throughout the investment period, and this will subsequently contribute to an increase in financial returns for the project.

At Nchalo, the project will result in a more efficient use of the current quota of water and reduced electricity costs increasing average cane yield approximately from 90 to 121 t/ha. It is estimated that the proposed drip irrigation system will use 40% less electricity over the same area due to the lower pressure required to operate the drip system (300kPa vs 680kPa), resulting in a smaller required maximum demand. The current drag line irrigation system has an application efficiency of only 70% as opposed to drip irrigation efficiency of 95%. The increase in efficiency will yield an increase of 31.7 Tc/ha/an off a baseline yield of 89.3 Tc/ha/an (over the previous yield cycle) as demonstrated by the yields obtained from the Phase 1 and Phase 2 harvested fields.

Time horizon
Short-term

Likelihood
Very likely

Magnitude of impact
Medium-low

Are you able to provide a potential financial impact figure?
No, we do not have this figure

Potential financial impact figure (currency)
<Not Applicable>

Potential financial impact figure – minimum (currency)
<Not Applicable>

Potential financial impact figure – maximum (currency)
<Not Applicable>

Explanation of financial impact figure
At Illovo's Ubombo and Nchalo operations, it is estimated that the proposed drip irrigation system will use 40% less electricity over the same area (90kW vs 160kW) due to the lower pressure required to operate the drip system (300kPa vs 680kPa), resulting in a smaller required maximum demand. The cost of electricity during the eight peak hours of the day (07h00 – 12h00 and 17h00 – 20h00) is 3.6 times more expensive than off-peak electricity. With automation included in the drip irrigation design, it is possible to only irrigate during the off-peak times for eight months of the year resulting in large savings on electricity costs.

At Ubombo, as part of the energy saving initiatives, variable speed drives (VSDs) were installed on all pump units. The VSDs will limit start up current and save energy based on water demand fluctuations during dry off periods, scheduling requirements due to climatic conditions, and crop age. The energy saving potential presents an opportunity to reduce energy costs and increase the return on investment of the project. Although the resultant energy savings are still being assessed through gathering information for at least two full seasons, experience elsewhere has shown that VSD installations have the potential to save about 10 -15% energy in a pumping system depending on network characteristics.

Cost to realize opportunity
12300000

Strategy to realize opportunity and explanation of cost calculation
Illovo has approved long-term irrigation upgrade projects at its Nanga, Zambia, Ubombo, eSwatini and Nchalo, Malawi sites.
At Nanga, Phase 1 of a five phased project to replace drag line and floppy sprinkler irrigation systems with sub-surface drip (SSD) irrigation has been completed and

successfully running since 2016. Phase 2 of the Nanga project involves the replacement of the 157 hectares of sprinkler irrigation systems which are old and inefficient. This project was approved during the reporting period. Further phases are expected to roll-out to 2023/2024.

The six-year upgrade plan for Ubombo was proposed and approved in March 2017 and Phase 1 and Phase 2 have been successfully implemented. The project has now been put on hold until the business can support the funding required.

At Nchalo, Phase 4 of the irrigation system conversion program was implemented. This phase converted 330ha of an existing drag line irrigation system with a drip irrigation system. A post-implementation review of completed projects has been positive showing a solid payback with increases in water productivity (more crop per drop) and reductions in input costs (electricity, and manpower for both irrigation operations and for other operational inputs). Phase 5 of the irrigation system conversion program at Nchalo has now been approved. This phase will replace 480ha of ineffective drag line sprinkler irrigation system with sub-surface drip irrigation. The drip irrigation infrastructure will support mechanised green cane harvesting when deployed in future.

The drip systems have accelerated precision irrigation in Illovo through scheduling tools and software that assist the Farm Manager to supply water and agronomic inputs on time, in full, and at the right quality.

This cost to realise the opportunity includes the consolidated capital expenditure amounts spent on drip irrigation projects in Malawi, Zambia and eSwatini over the various phases of the projects.

Comment

Identifier
Opp4

Where in the value chain does the opportunity occur?
Downstream

Opportunity type
Products and services

Primary climate-related opportunity driver
Shift in consumer preferences

Primary potential financial impact
Increased revenues resulting from increased demand for products and services

Company-specific description
Primark launched the Primark Cares strategy in 2021. The Primark Cares strategy sets out nine new commitments to become a more sustainable and circular business over the next nine years. The commitments are divided into three pillars including protecting life on the planet: it will halve carbon emissions by 2030, eliminate non-clothing waste and work to restore biodiversity. One pillar of the strategy focuses on ‘giving clothes a longer life’ and includes commitments for Primark clothes to be recyclable by design by 2027 and all clothes will be made of recycled or more sustainable materials by 2030.

Time horizon
Short-term

Likelihood
Likely

Magnitude of impact
Medium-high

Are you able to provide a potential financial impact figure?
No, we do not have this figure

Potential financial impact figure (currency)
<Not Applicable>

Potential financial impact figure – minimum (currency)
<Not Applicable>

Potential financial impact figure – maximum (currency)
<Not Applicable>

Explanation of financial impact figure

Cost to realize opportunity

Strategy to realize opportunity and explanation of cost calculation
Primark has launched a variety of different products under Primark Cares that are more aligned with sustainable sourcing and circular design.
• In June 2021 launched Cradle to Cradle Certified™ Gold certified mom-fit denim jeans. The Cradle to Cradle Certified™ Product Standard is a set of globally recognised criteria for safe, more sustainable products with a lower impact on people and the planet. They are 100% organic cotton, produced using less water and energy, made to last and designed to be recycled.
• Our sustainable women’s leisurewear collection was launched in May and produced in partnership with Recover™, the recycled cotton innovator. Each item in this eight-piece collection of pieces is made using between 15% and 25% recycled cotton. The remainder comprises a mix of materials including sustainable cotton from the Primark Sustainable Cotton Programme, organic cotton and recycled polyester.
From 2014-2020 we were members of SCAP (Sustainable Clothing Action Plan), a voluntary agreement led by UK charity WRAP. The ambition was to improve the sustainability of clothing across its lifecycle by bringing together industry, government and the third sector by switching to more sustainable fibres to reduce our carbon, water and waste footprints.
Since 2018, we have been participants in the Ellen MacArthur Foundation’s Make Fashion Circular Initiative. We support EMF’s development of their “Vision of a Circular Economy for Fashion” and have ambitions to implement the key principles of circular fashion: that products are used more, made to be made again, and made from safe and recycled or renewable inputs.

Comment

C3. Business Strategy

C3.1

(C3.1) Does your organization's strategy include a transition plan that aligns with a 1.5°C world?

Row 1

Transition plan
Yes, we have a transition plan which aligns with a 1.5°C world

Publicly available transition plan
No

Mechanism by which feedback is collected from shareholders on your transition plan
We have a different feedback mechanism in place

Description of feedback mechanism
Primark's transition plan is referenced during ABF's ESG Investor briefings, during which there are opportunities for feedback during the Q&A session.
When we refer to having a transition plan, this is currently for Primark only.
In 2021 Primark, through its Primark Cares Strategy, committed to halve carbon emissions across its value chain by 2030, this is aligned with a 1.5°C world. In Primark's financial year 2018/2019, 6.4 million tonnes of CO2e were produced and Primark is committed to reduce to this 3.2million tonnes of CO2e by 2030. This aligns with the renewed commitment under the United Nations Framework Convention on Climate Change (UNFCCC) Fashion Industry Charter for Climate Action.

Frequency of feedback collection
More frequently than annually

Attach any relevant documents which detail your transition plan (optional)

Explain why your organization does not have a transition plan that aligns with a 1.5°C world and any plans to develop one in the future
<Not Applicable>

Explain why climate-related risks and opportunities have not influenced your strategy
<Not Applicable>

C3.2

(C3.2) Does your organization use climate-related scenario analysis to inform its strategy?

	Use of climate-related scenario analysis to inform strategy	Primary reason why your organization does not use climate-related scenario analysis to inform its strategy	Explain why your organization does not use climate-related scenario analysis to inform its strategy and any plans to use it in the future
Row 1	Yes, qualitative and quantitative	<Not Applicable>	<Not Applicable>

C3.2a

(C3.2a) Provide details of your organization's use of climate-related scenario analysis.

Climate-related scenario	Scenario analysis coverage	Temperature alignment of scenario	Parameters, assumptions, analytical choices
Transition scenarios: IEA NZE 2050	Business division	<Not Applicable>	To better understand how the potential long-term impacts of climate change might affect our businesses, our performance and our balance sheet, this year we began scenario analysis, engaging the support of third-party experts. We decided to undertake a detailed assessment of climate risks and opportunities in Primark, AB Sugar and Twinings as the businesses where climate change is likely to have the most material impacts. These three businesses comprise in aggregate 73% of adjusted operating profit, 69% of scope 1 and 2 emissions and 97% of water usage. We will also perform a review of our other businesses to ensure we capture material risks and opportunities. We focused initial scenario analysis efforts on AB Sugar and cotton in Primark's supply chain as the two most significant areas with climate change risks already identified. In the coming year, we will carry out scenario analysis for Twinings Ovaltine and other non-cotton elements of the Primark business. In addition to focusing on these three divisions, scenario analysis will be undertaken on other climate risks and opportunities which are judged material at a Group level. The scenarios considered for AB Sugar and Primark cotton align with the Paris Agreement on Climate Change to limit global temperature increases to well below 2°C, and ideally no more than 1.5°C above pre-industrial levels. For transition risks, we are modelling the impact of carbon taxes in <1.5º, <2º and <3º Celsius scenarios and assess other potentially material transition risks from climate impacts.
Transition scenarios: IEA SDS	Business division	<Not Applicable>	To better understand how the potential long-term impacts of climate change might affect our businesses, our performance and our balance sheet, this year we began scenario analysis, engaging the support of third-party experts. We decided to undertake a detailed assessment of climate risks and opportunities in Primark, AB Sugar and Twinings as the businesses where climate change is likely to have the most material impacts. These three businesses comprise in aggregate 73% of adjusted operating profit, 69% of scope 1 and 2 emissions and 97% of water usage. We will also perform a review of our other businesses to ensure we capture material risks and opportunities. We focused initial scenario analysis efforts on AB Sugar and cotton in Primark's supply chain as the two most significant areas with climate change risks already identified. In the coming year, we will carry out scenario analysis for Twinings Ovaltine and other non-cotton elements of the Primark business. In addition to focusing on these three divisions, scenario analysis will be undertaken on other climate risks and opportunities which are judged material at a Group level. The scenarios considered for AB Sugar and Primark cotton align with the Paris Agreement on Climate Change to limit global temperature increases to well below 2°C, and ideally no more than 1.5°C above pre-industrial levels. For transition risks, we are modelling the impact of carbon taxes in <1.5º, <2º and <3º Celsius scenarios and assess other potentially material transition risks from climate impacts.
Transition scenarios: IEA STEPS (previously IEA NPS)	Business division	<Not Applicable>	To better understand how the potential long-term impacts of climate change might affect our businesses, our performance and our balance sheet, this year we began scenario analysis, engaging the support of third-party experts. We decided to undertake a detailed assessment of climate risks and opportunities in Primark, AB Sugar and Twinings as the businesses where climate change is likely to have the most material impacts. These three businesses comprise in aggregate 73% of adjusted operating profit, 69% of scope 1 and 2 emissions and 97% of water usage. We will also perform a review of our other businesses to ensure we capture material risks and opportunities. We focused initial scenario analysis efforts on AB Sugar and cotton in Primark's supply chain as the two most significant areas with climate change risks already identified. In the coming year, we will carry out scenario analysis for Twinings Ovaltine and other non-cotton elements of the Primark business. In addition to focusing on these three divisions, scenario analysis will be undertaken on other climate risks and opportunities which are judged material at a Group level. The scenarios considered for AB Sugar and Primark cotton align with the Paris Agreement on Climate Change to limit global temperature increases to well below 2°C, and ideally no more than 1.5°C above pre-industrial levels. For transition risks, we are modelling the impact of carbon taxes in <1.5º, <2º and <3º Celsius scenarios and assess other potentially material transition risks from climate impacts.
Physical climate scenarios: RCP 2.6	Business division	<Not Applicable>	To better understand how the potential long-term impacts of climate change might affect our businesses, our performance and our balance sheet, this year we began scenario analysis, engaging the support of third-party experts. We decided to undertake a detailed assessment of climate risks and opportunities in Primark, AB Sugar and Twinings as the businesses where climate change is likely to have the most material impacts. These three businesses comprise in aggregate 73% of adjusted operating profit, 69% of scope 1 and 2 emissions and 97% of water usage. We will also perform a review of our other businesses to ensure we capture material risks and opportunities. We focused initial scenario analysis efforts on AB Sugar and cotton in Primark's supply chain as the two most significant areas with climate change risks already identified. In the coming year, we will carry out scenario analysis for Twinings Ovaltine and other non-cotton elements of the Primark business. In addition to focusing on these three divisions, scenario analysis will be undertaken on other climate risks and opportunities which are judged material at a Group level. The scenarios considered for AB Sugar and Primark cotton align with the Paris Agreement on Climate Change to limit global temperature increases to well below 2°C, and ideally no more than 1.5°C above pre-industrial levels. For physical risks and opportunities we are modelling the impact of climate change on cotton, sugar and tea. We are reviewing the impacts of climate on group locations and assessing other potentially material physical risks from climate impacts.
Physical climate scenarios: RCP 4.5	Business division	<Not Applicable>	To better understand how the potential long-term impacts of climate change might affect our businesses, our performance and our balance sheet, this year we began scenario analysis, engaging the support of third-party experts. We decided to undertake a detailed assessment of climate risks and opportunities in Primark, AB Sugar and Twinings as the businesses where climate change is likely to have the most material impacts. These three businesses comprise in aggregate 73% of adjusted operating profit, 69% of scope 1 and 2 emissions and 97% of water usage. We will also perform a review of our other businesses to ensure we capture material risks and opportunities. We focused initial scenario analysis efforts on AB Sugar and cotton in Primark's supply chain as the two most significant areas with climate change risks already identified. In the coming year, we will carry out scenario analysis for Twinings Ovaltine and other non-cotton elements of the Primark business. In addition to focusing on these three divisions, scenario analysis will be undertaken on other climate risks and opportunities which are judged material at a Group level. The scenarios considered for AB Sugar and Primark cotton align with the Paris Agreement on Climate Change to limit global temperature increases to well below 2°C, and ideally no more than 1.5°C above pre-industrial levels. For physical risks and opportunities we are modelling the impact of climate change on cotton, sugar and tea. We are reviewing the impacts of climate on group locations and assessing other potentially material physical risks from climate impacts.
Physical climate scenarios: RCP 8.5	Business division	<Not Applicable>	To better understand how the potential long-term impacts of climate change might affect our businesses, our performance and our balance sheet, this year we began scenario analysis, engaging the support of third-party experts. We decided to undertake a detailed assessment of climate risks and opportunities in Primark, AB Sugar and Twinings as the businesses where climate change is likely to have the most material impacts. These three businesses comprise in aggregate 73% of adjusted operating profit, 69% of scope 1 and 2 emissions and 97% of water usage. We will also perform a review of our other businesses to ensure we capture material risks and opportunities. We focused initial scenario analysis efforts on AB Sugar and cotton in Primark's supply chain as the two most significant areas with climate change risks already identified. In the coming year, we will carry out scenario analysis for Twinings Ovaltine and other non-cotton elements of the Primark business. In addition to focusing on these three divisions, scenario analysis will be undertaken on other climate risks and opportunities which are judged material at a Group level. The scenarios considered for AB Sugar and Primark cotton align with the Paris Agreement on Climate Change to limit global temperature increases to well below 2°C, and ideally no more than 1.5°C above pre-industrial levels. For physical risks and opportunities we are modelling the impact of climate change on cotton, sugar and tea. We are reviewing the impacts of climate on group locations and assessing other potentially material physical risks from climate impacts.

C3.2b

(C3.2b) Provide details of the focal questions your organization seeks to address by using climate-related scenario analysis, and summarize the results with respect to these questions.

Row 1

Focal questions

We decided to do a deep dive into businesses where climate change is likely to have the most material impact on the group – Primark, AB Sugar and Twinings. These three businesses comprise in aggregate 73% of adjusted operating profit, 69% of scope 1 and 2 emissions and 97% of water usage. We will also perform a review of our other businesses to ensure we capture material risks and opportunities. We will focus in particular on agriculture where risks can be more challenging to mitigate. We will undertake a review of risks and opportunities in other divisions that may have an impact at Group level.

Results of the climate-related scenario analysis with respect to the focal questions

We have started high-level analysis in our other businesses and in the coming year we will extend scenario modelling to understand the impact of further material climate change risks. Scenario modelling is useful in helping us understand the potential financial impacts and opportunities of climate change on our businesses, based on plausible future outcomes. There are many wider potential impacts, including significant opportunities, that cannot easily be identified from scenario modelling alone. For this reason, next year we also expect to include a broader look at the possible physical and transition risks and opportunities for our businesses arising from climate change, and the actions we plan to take to address them. We have begun the process of understanding how to help each division identify and assess climate risk more formally and will disclose and expand on the risk identification process used for AB Sugar and Primark in our financial year 2022.

We will report on our results in our TCFD disclosure to be published in the 2022 ABF Annual Report in November 2022.

C3.3

(C3.3) Describe where and how climate-related risks and opportunities have influenced your strategy.

	Have climate-related risks and opportunities influenced your strategy in this area?	Description of influence
Products and services	Yes	Climate change is creating commercial opportunities, supporting the growth of some businesses which are developing products or co-products such as bioethanol, and sustainability services to help customers respond to climate change such Intellync's supply chain carbon emissions service. All of British Sugar's factories are able to generate their own heat and power through combined heat and power (CHP) plants: decarbonising electricity supply in communities through the export of power from the CHP plants. In 2016, British Sugar completed the construction of a brand new £15m Anaerobic Digestion (AD) plant as part of a new renewable energy business project at Bury St Edmunds. Now fully operational, the plant produces energy in the form of electricity. While a small proportion is used to power the AD Plant, making it self-sufficient, the majority (up to 5MW) is exported to the National Grid as clean renewable electricity. The business generates 20% of its revenue from co-products, including bioethanol sales with many having climate-related market opportunities. A further example is from ABF Ingredients' business AB Enzymes which manufactures enzymes; beside their technical performance, they are natural bio-catalysts which help to address specific environmental challenges. Enzymes are essential bio-based alternatives to chemical and petroleum-based processes and products. They enable environmentally friendlier processes within industrial activities by accelerating biochemical reactions, working at lower temperatures and moderate pH levels. For some products, AB Enzymes has calculated the potential avoided emissions from the use of their products. AB Enzymes' products enhance the performance of laundry detergents so consumers can wash clothes at lower temperatures reducing energy use and resultant emissions. They can also extend the shelf life of some foods, reducing food waste, and improve the energy efficiency of some manufacturing processes.
Supply chain and/or value chain	Yes	As each business operates across different geographies, sources different raw materials such as cotton, wheat and sugar, and also has different product lines, they are best placed to decide when they will implement an approach towards climate change. Where climate risks and opportunities are prevalent in our businesses, particularly in agricultural activities in direct operations and supply chain, they form part of regular decision-making processes, are integrated into strategy development and are part of the group's risk management process. Throughout ABF, our supply and value chain depend on our ability to purchase and then produce goods for sale. These relationships can be, and in some places are already being, impacted by climate change such as through the supply of sugar beet and cane. For example, over recent years, Illovo's sugar cane suppliers experienced a reduction in cane production due to climate variability and drought, with Malawi and eSwatini experiencing the largest impacts. As part of their strategy planning, ABF's businesses consider various responses including sourcing raw materials from new regions and increasing focus and investment with suppliers to build their resilience to physical climate-related risks over the short to medium term. Our businesses are continuously adapting climate-related physical risks in their sourcing strategies and engage with key suppliers to address climate issues.
Investment in R&D	Yes	As part of their business planning cycle, our businesses consider material impacts from climate change. At the local level, each business considers which R&D programmes they should focus investment in to ensure they are reducing the impact of climate change on their operating model. Technical R&D centres exist at ACH Food Companies in the US, AB Mauri in Australia and the Netherlands, and ABF Ingredients' business AB Enzymes in Finland and Germany. These centres support the technical resources of the divisions and work in collaboration with customers from around the world to bring innovations to local markets. For example, this investment reinforces AB Mauri's position as a technology-led business and market leader in bakery and yeast ingredients. As a result of its focus on innovation AB Mauri's fermentation technology also enjoys a strong position in the bio-ethanol market, a key technology for decarbonising transport. ABF Ingredients' business AB Enzymes constantly seeks to improve its products, to find new applications where use of enzymes adds value and to discover novel molecules for the benefit of its customers' products; these include cutting food waste by extending the shelf life of bread, lowering the energy consumption required for the production of paper and for washing detergents, lowering the temperature required resulting in lower energy use by customers. Our scientists and technicians in AB Enzymes' R&D function develop new and improved enzymes and proprietary technologies in order to maintain our competitive edge in innovative and high-quality products. The R&D function includes specialists in molecular biology, biochemistry, microbiology, food chemistry and biotechnology. AB Enzyme's invest about 10% of its annual revenue in R&D and its patent portfolio consists of 625 active patents or patent applications.
Operations	Yes	Besides a focus on reducing operational energy demands, our businesses continuously explore how they can integrate renewable sources of power into their energy mix to minimise reliance on fossil fuels and reduce their carbon emissions. During the reporting year, 54% of the total energy usage in our own operations was from renewable fuels and 89% of our renewable energy was from bagasse (compared with 92% in the prior year). Bagasse is the residual fibre left after sugar is extracted from sugar cane. At the end of 2021, around 11% of our manufacturing sites, across 11 countries, were using anaerobic digestion to produce renewable energy. These included British Sugar and AB Agri operations in the UK and AB Mauri facilities in the UK, Mexico and Argentina and investments are in progress for new capacity in Brazil. 43 GWh of energy was generated from our onsite anaerobic digesters which use waste to generate biogas. This year, 2% of renewable energy generated at our sites was from biogas. In 2021, we exported 910 GWh of surplus energy from our operations to national grids or other organisations. This exported energy comprised of 95% electricity and 5% biogas. 76% of our surplus energy was generated at our AB Agri and British Sugar sites in the UK. Within Illovo, annually around 90% of our own energy requirements come from installed electricity generating capacity using renewable resources such as bagasse. The electricity is used primarily within the sugar manufacturing process to power milling, refining, and packaging processes and where possible, to provide electricity for the irrigation of agricultural estates, other business requirements, and for use within residential villages. Ubombo Sugar Limited has the capacity to generate surplus power to supply the national electricity grid under a commercial power supply agreement with the Eswatini Electricity Company. On average, Ubombo produces around 165 GWh of electricity annually of which about 60 GWh is supplied to the grid. While in Zambia, during the crushing season, electricity co-generation at the Nakambala factory provides sufficient power for all agriculture and factory operations, as well as for residential use.

C3.4

(C3.4) Describe where and how climate-related risks and opportunities have influenced your financial planning.

	Financial planning elements that have been influenced	Description of influence
Row 1	Revenues Direct costs Capital expenditures Capital allocation Assets Liabilities	Revenues: Our businesses consider all material risks and opportunities in their financial planning and risk management processes. From physical to reputation, the associated risks and opportunities could have an impact on revenues which is tracked at the business level. If climate change impacts our ability to produce or source the raw materials we use, there will be a direct influence on our ability to generate revenue. However, as our group consists of five segments, a substantive risk to ABF as a whole is very rare because if something impacts one business or segment, the other four will continue and it is unlikely to lead to a move in the share price of the group. Direct Costs: When existing approaches to production and supply costs increase due to the impact of climate change, this becomes a core issue to the short to medium term sustainability of our business model. There can also be reductions in operating costs as we invest in renewable energy projects that take our sites off-grid and even supply the grid with surplus energy generated on our sites. This leads directly into cost savings for the sites as they reduce their energy requirements from the national grid and being subjected to energy price fluctuations and availability. Capital expenditures / capital allocation: During the reporting year, our businesses invested substantially in environmental risk management of which significant amounts were spent on energy improvement, reduction and innovation and to mitigate acute physical risks in certain regions where there have been recent experiences of floods, cyclones and heatwaves. Capital funding is made available to all our businesses where returns meet or exceed clearly defined criteria. Investment into the management and adaptation towards climate change is managed at the local level. For example, in recent years capital has been allocated for the conversion to sub-surface drip irrigation in Illovo's operations in Zambia, eSwatini and Malawi and for the upgrade to pulp press infrastructure in AB Sugar China. Our factories, estates, stores and offices are part of our asset disclosure. The impact of climate change on these ranges from the need to build or to adapt sites so they can utilise different energy sources or minimise processes which generate emissions such as wastewater management. Our businesses are increasingly seeing the benefit of anaerobic digestion and investing in plants on site. These include AB Mauri, AB Agri, AB Sugar China and British Sugar. Liabilities: Each business is responsible for the management of its liabilities. They report to the Audit Committee material liabilities that may impact the financial performance of the business and therefore factor all material risks into their financial planning cycles.

C3.5

(C3.5) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's transition to a 1.5°C world?

No, and we do not plan to in the next two years

C4. Targets and performance

C4.1

(C4.1) Did you have an emissions target that was active in the reporting year?

Absolute target

Intensity target

C4.1a

(C4.1a) Provide details of your absolute emissions target(s) and progress made against those targets.

Target reference number

Abs 1

Year target was set

2018

Target coverage

Business division

Scope(s)

Scope 1

Scope 2

Scope 2 accounting method

Location-based

Scope 3 category(ies)

<Not Applicable>

Base year

2018

Base year Scope 1 emissions covered by target (metric tons CO2e)

2313564

Base year Scope 2 emissions covered by target (metric tons CO2e)

234164

Base year Scope 3 emissions covered by target (metric tons CO2e)
<Not Applicable>

Total base year emissions covered by target in all selected Scopes (metric tons CO2e)
2547728

Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1
72

Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2
25

Base year Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)
<Not Applicable>

Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes
61

Target year
2030

Targeted reduction from base year (%)
30

Total emissions in target year covered by target in all selected Scopes (metric tons CO2e) [auto-calculated]
1783409.6

Scope 1 emissions in reporting year covered by target (metric tons CO2e)
1882778

Scope 2 emissions in reporting year covered by target (metric tons CO2e)
116659

Scope 3 emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)
1999437

% of target achieved relative to base year [auto-calculated]
71.7359414610456

Target status in reporting year
Underway

Is this a science-based target?
No, but we anticipate setting one in the next 2 years

Target ambition
<Not Applicable>

Please explain target coverage and identify any exclusions
In April 2018, AB Sugar launched its 2030 commitments, as part of its Global Mind, Local Champions sustainability framework. Global Mind, Local Champions sets out AB Sugar's global principles and priorities for how to address the emerging challenges faced across our sugar value chain. The delivery of the framework is implemented on the ground by each of the AB Sugar manufacturing businesses; AB Sugar China, Azucarera, British Sugar and Illovo Sugar Africa. AB Sugar has committed to reducing its scope 1 and 2 emissions by 30% (baseline 2018).

Plan for achieving target, and progress made to the end of the reporting year
In 2019/20, AB Sugar completed a comprehensive baseline of each of the 2030 commitments based on current data and methodologies. The baselines have been completed by country, business, site and supply chain. The baselines have comprehensive data for scopes 1, 2 with further work needed on scope 3 to complement our own data with the further detail about AB Sugar's supply chain partners such as the growers, agricultural inputs and logistics partners. The baselines are now supporting the work to articulate the levers and projects that can help AB Sugar reach its 2030 commitments. The baselines enable AB Sugar to create a strategy that will deliver investments and efficiency programmes that materially reduce CO2 from its energy fuels mix and drive investment in renewable energy sources.

List the emissions reduction initiatives which contributed most to achieving this target
<Not Applicable>

Target reference number
Abs 2

Year target was set
2021

Target coverage
Business division

Scope(s)
Scope 1
Scope 2
Scope 3

Scope 2 accounting method
Location-based

Scope 3 category(ies)
Category 1: Purchased goods and services
Category 2: Capital goods
Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

Category 4: Upstream transportation and distribution
Category 5: Waste generated in operations
Category 6: Business travel
Category 11: Use of sold products
Category 12: End-of-life treatment of sold products

Base year
2019

Base year Scope 1 emissions covered by target (metric tons CO2e)
20602

Base year Scope 2 emissions covered by target (metric tons CO2e)
139841

Base year Scope 3 emissions covered by target (metric tons CO2e)
6246005

Total base year emissions covered by target in all selected Scopes (metric tons CO2e)
6406448

Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1
0.7

Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2
17

Base year Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)
89

Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes
60

Target year
2030

Targeted reduction from base year (%)
50

Total emissions in target year covered by target in all selected Scopes (metric tons CO2e) [auto-calculated]
3203224

Scope 1 emissions in reporting year covered by target (metric tons CO2e)
19641

Scope 2 emissions in reporting year covered by target (metric tons CO2e)
98775

Scope 3 emissions in reporting year covered by target (metric tons CO2e)
4606385

Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)
4724801

% of target achieved relative to base year [auto-calculated]
52.4985764342425

Target status in reporting year
New

Is this a science-based target?
Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative

Target ambition
1.5°C aligned

Please explain target coverage and identify any exclusions
In 2021 Primark launched its Primark Cares Strategy which sets out nine new commitments to become a more sustainable and circular business over the next nine years. The commitments are divided into three pillars including protecting life on the planet: it will halve carbon emissions by 2030, eliminate non-clothing waste and work to restore biodiversity.
Primark's target to halve its absolute carbon footprint by 2030 across the whole supply chain, aligns with the renewed commitment under the United Nations Framework Convention on Climate Change (UNFCCC) Fashion Industry Charter for Climate Action.

To note the base year is 2018/19.

Plan for achieving target, and progress made to the end of the reporting year
Primark has completed significant work on identifying its material scope 3 emissions, with their calculation methodology independently verified by The Carbon Trust, and annual calculations results third party assured by EY for 2020/21. Primark's carbon data for the reporting year showed that 3% of its GHG emissions were from its operations. Its customers' use of Primark products accounted for 12% and its supply chain for 85%. Primark's total direct and indirect CO2 emissions for that year were 6.4 million tonnes.
With a better understanding of its carbon footprint, Primark aims to reduce emissions by:
• Increasing suppliers' energy efficiency. Through the Clean by Design programme, Primark has already helped reduce energy, water and chemicals use at three supplier mills in China, and based on the results will continue to support more mills through this programme. In addition, Primark is setting up further pilot projects to test energy efficiency measures in other major sourcing regions, which can ultimately be scaled;
• Supporting the switch to renewable energy. Providing hands-on support for suppliers to transition to renewables, such as installing on-site renewable technologies where feasible, buying off the grid where it is available, or through power purchase agreements with private renewable energy providers;
• Reaping the benefits of regenerative agriculture. Primark is collaborating with technical experts, CottonConnect and local implementation partners to pilot additional regenerative farming techniques with cotton farmers in the Primark Sustainable Cotton Programme (PSCP).
• Managing own energy efficiencies. Through their Energy Reduction Group, Primark has achieved ISO 50001 certification across stores, offices and distribution centres in

many locations and aims to do this in every market it serves.
The aim of Primark and our other businesses is sustainable growth decoupled from increases in carbon emissions, that supports global action on climate change. Their scale means they can make a positive contribution to climate change by tackling their own emissions and collaborating with industry partners.

List the emissions reduction initiatives which contributed most to achieving this target
<Not Applicable>

Target reference number
Abs 3

Year target was set
2021

Target coverage
Business division

Scope(s)
Scope 1
Scope 2

Scope 2 accounting method
Location-based

Scope 3 category(ies)
<Not Applicable>

Base year
2015

Base year Scope 1 emissions covered by target (metric tons CO2e)
125311

Base year Scope 2 emissions covered by target (metric tons CO2e)
95339

Base year Scope 3 emissions covered by target (metric tons CO2e)
<Not Applicable>

Total base year emissions covered by target in all selected Scopes (metric tons CO2e)
220651

Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1
4

Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2
9

Base year Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)
<Not Applicable>

Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes
5

Target year
2030

Targeted reduction from base year (%)
50

Total emissions in target year covered by target in all selected Scopes (metric tons CO2e) [auto-calculated]
110325.5

Scope 1 emissions in reporting year covered by target (metric tons CO2e)
86200

Scope 2 emissions in reporting year covered by target (metric tons CO2e)
39604

Scope 3 emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)
125804

% of target achieved relative to base year [auto-calculated]
85.9701519594291

Target status in reporting year
Underway

Is this a science-based target?
Yes, and this target has been approved by the Science Based Targets initiative

Target ambition
1.5°C aligned

Please explain target coverage and identify any exclusions
The Courtauld Commitment 2030, of which our UK Grocery businesses are signatories, is aligned with the SBTi objective to reduce GHG emissions by 50% by 2030 across the entire UK food chain.
Our UK Grocery businesses are targeting an absolute 50% reduction across scopes 1, 2 and 3 against a 2015 baseline.

Plan for achieving target, and progress made to the end of the reporting year
Our UK Grocery division has commenced implementation of multiple interventions across its manufacturing sites during the year as part of its commitment to reducing carbon across its operations and in alignment with The Courtauld Commitment 2030. These interventions range from equipment upgrades, investment in energy efficient production processes and LED lighting with an ongoing focus on reducing carbon emissions.

Scope 1 emissions across the division overall have reduced by 31% since 2015, through a combination of improvements in the efficiency of owned transport delivery for bakery products as well as ongoing investment in more efficient production equipment across all businesses.
For example:
• LED lighting in Speedibake, Bradford saved 91 tCO2e in the reporting year. The business has also invested in new energy efficient air compressors and freezer units.
• AB World Foods invested in voltage optimisation technology, new compressors and LED lighting. Voltage optimisation alone saved 368 tCO2e in the reporting year.
• Jordans Dorset Ryvita invested in water and oven heat recovery technology across all three of its production sites, as well as LED lighting and high reflective floor paints to optimise lighting efficiency. Other initiatives include high efficiency boilers and Solar PV cells to power the effluent treatment plant within its production site in Lincolnshire (UK).

The UK Grocery division's next steps to meet its 50% carbon reduction plans are:
• Energy contract review, with enhanced renewable options, commencing October 2023
• Validation of scope 3 materiality and intervention with the material emitters within our supply chains.
• Engaging with agronomy specialists to advise in relation to farming standards for key arable supply chains, e.g., wheat. Our UK Grocery businesses do not produce products containing meat, and dairy-derived ingredients are used in very small volumes.

List the emissions reduction initiatives which contributed most to achieving this target
<Not Applicable>

C4.1b

(C4.1b) Provide details of your emissions intensity target(s) and progress made against those target(s).

Target reference number
Int 1

Year target was set
2011

Target coverage
Business division

Scope(s)
Scope 1
Scope 2

Scope 2 accounting method
Location-based

Scope 3 category(ies)
<Not Applicable>

Intensity metric
Metric tons CO2e per metric ton of product

Base year
2011

Intensity figure in base year for Scope 1 (metric tons CO2e per unit of activity)

Intensity figure in base year for Scope 2 (metric tons CO2e per unit of activity)

Intensity figure in base year for Scope 3 (metric tons CO2e per unit of activity)
<Not Applicable>

Intensity figure in base year for all selected Scopes (metric tons CO2e per unit of activity)
0.184

% of total base year emissions in Scope 1 covered by this Scope 1 intensity figure

% of total base year emissions in Scope 2 covered by this Scope 2 intensity figure

% of total base year emissions in Scope 3 (in all Scope 3 categories) covered by this Scope 3 intensity figure
<Not Applicable>

% of total base year emissions in all selected Scopes covered by this intensity figure
3

Target year
2020

Targeted reduction from base year (%)
20

Intensity figure in target year for all selected Scopes (metric tons CO2e per unit of activity) [auto-calculated]
0.1472

% change anticipated in absolute Scope 1+2 emissions
20

% change anticipated in absolute Scope 3 emissions
0

Intensity figure in reporting year for Scope 1 (metric tons CO2e per unit of activity)

Intensity figure in reporting year for Scope 2 (metric tons CO2e per unit of activity)

Intensity figure in reporting year for Scope 3 (metric tons CO2e per unit of activity)
<Not Applicable>

Intensity figure in reporting year for all selected Scopes (metric tons CO2e per unit of activity)
0.146

% of target achieved relative to base year [auto-calculated]
103.260869565217

Target status in reporting year
Achieved

Is this a science-based target?
No, but we anticipate setting one in the next 2 years

Target ambition
<Not Applicable>

Please explain target coverage and identify any exclusions
George Weston Foods emission target is derived from the Australian Food & Grocery Council's Sustainability Commitment and is to reduce (scope 1 & 2) carbon emissions per tonne of production by 20% by 2020, relative to a 2010 – 2011 baseline. This target covers all five different business units within George Weston Foods.
George Weston Foods reduced its GHG emissions by 20.7% between 2011 and 2020 exceeding the reduction target. The combined scope 1 & 2 GHG emissions intensity baseline figure for GWF overall as of 2020 is 0.146 tCO2-e/t Production.
Since inception of the mandatory National Greenhouse & Energy Reporting (NGERs) scheme in 2008/09, the GWF Australian Business has reported its covered scope 1 & 2 Greenhouse Gas emissions to the Federal Government's Clean Energy Regulator (CER). During this time the business has achieved a decrease in reportable greenhouse gas emissions of 35% in absolute terms.
Due to limited detailed data at the group level in 2011, the 3% of total base year emissions covered by this intensity figure is an estimate. We have made reasonable assumptions based on actual data from 2018, 2019 and 2020.

Plan for achieving target, and progress made to the end of the reporting year
<Not Applicable>

List the emissions reduction initiatives which contributed most to achieving this target
From LED lighting and co-generation to solar energy projects, George Weston Foods continues to take steps to reduce greenhouse gas emissions through more efficient energy solutions, greater operational focus, the transition to lower emitting fuel types and the integration of renewables into our energy mix long-term.

C4.2

(C4.2) Did you have any other climate-related targets that were active in the reporting year?
Other climate-related target(s)

C4.2b

(C4.2b) Provide details of any other climate-related targets, including methane reduction targets.

Target reference number
Oth 1

Year target was set
2011

Target coverage
Business division

Target type: absolute or intensity
Intensity

Target type: category & Metric (target numerator if reporting an intensity target)

Energy consumption or efficiency	GJ

Target denominator (intensity targets only)
metric ton of product

Base year
2011

Figure or percentage in base year
1.75

Target year
2020

Figure or percentage in target year
1.55

Figure or percentage in reporting year
1.55

% of target achieved relative to base year [auto-calculated]
100

Target status in reporting year
Achieved

Is this target part of an emissions target?
As a responsible business, George Weston Foods is always looking to improve what they do for the benefit of customers, their people, local communities and the environment for the long term. George Weston Foods' environmental performance includes alignment with the Australian Food & Grocery Council's (AFGC) Sustainability Commitment of which greenhouse gas emissions and energy reduction targets are included. This energy target is aligned with George Weston Foods' emission target to reduce (scope 1 & 2) carbon emissions per tonne of production by 20% by 2020, relative to a 2010 – 2011 baseline (as reported in C4.1b).

Is this target part of an overarching initiative?
Other, please specify (Australian Food & Grocery Council's Sustainability Commitment)

Please explain target coverage and identify any exclusions
George Weston Foods' energy target is derived from the Australian Food & Grocery Council's Sustainability Commitment and is to reduce energy usage per tonne of production by 10% by 2020, relative to a 2010 – 2011 baseline. This target covers all five different business units within George Weston Foods.
George Weston Foods' holistic energy and GHG strategy includes:
• Generating its own energy via renewables including integrated solar PV panels, and solar thermal (hot water)
• Reducing consumption via energy efficiency projects including smart LED lighting, compressed air, process heat, use of efficient motors and drives, specialist training, awareness and switch-off programmes and demand management.
George Weston Foods reduced its energy intensity by 2.14% between 2020 and 2021, exceeding the 10% reduction target, through a range of energy efficiency programmes.

Plan for achieving target, and progress made to the end of the reporting year
<Not Applicable>

List the actions which contributed most to achieving this target
From LED lighting and co-generation to solar energy projects, George Weston Foods continues to take steps to reduce greenhouse gas emissions through more efficient energy solutions, greater operational focus, the transition to lower emitting fuel types and the integration of renewables into our energy mix long-term.

C4.3

(C4.3) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.
Yes

C4.3a

(C4.3a) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	1	500
To be implemented*	0	0
Implementation commenced*	4	3500
Implemented*	0	0
Not to be implemented	0	0

C4.3b

(C4.3b) Provide details on the initiatives implemented in the reporting year in the table below.

Initiative category & Initiative type

Energy efficiency in buildings	Building Energy Management Systems (BEMS)

Estimated annual CO2e savings (metric tonnes CO2e)

Scope(s) or Scope 3 category(ies) where emissions savings occur
Scope 2 (location-based)

Voluntary/Mandatory
Voluntary

Annual monetary savings (unit currency – as specified in C0.4)
4000000

Investment required (unit currency – as specified in C0.4)

Payback period
1-3 years

Estimated lifetime of the initiative
Ongoing

Comment
Primark's Energy Policy confirms Primark's commitment to reducing the impact that we have on the environment. Energy management and the continual improvement in energy performance are key pillars of this commitment. Primark identified the Building Management System (BMS) strategies in its UK & ROI stores were not configured for optimal energy efficiency. In response, Primark established an Energy Bureau responsible for implementing efficient BMS strategies and monitoring energy consumption on an ongoing basis.
Primark commenced this energy-saving initiative in May 2021. As part of the rollout, our partners completed a site visit to a large selection of UK stores in order to optimise the operating strategy of our BMS. These stores were then connected to the central Primark Energy Bureau where energy consumption is monitored, managed and reported by our Bureau partners. The savings delivered as part of this initiative amount to approximately 10% of our electricity consumption with the figure expected to rise when gas consumption is factored in. The initiative is aligned with the Primark Cares commitments and will enable us to reduce the environmental impact of our operations. The investment figure reported in the prior year was a one-off capital cost and does not consider the projected operational costs over the five-year programme. As per the CDP guidance, the reported annual monetary savings are the annual average savings across the programme duration.

Initiative category & Initiative type

Waste reduction and material circularity	Waste reduction

Estimated annual CO2e savings (metric tonnes CO2e)

Scope(s) or Scope 3 category(ies) where emissions savings occur
Scope 3 category 5: Waste generated in operations

Voluntary/Mandatory
Voluntary

Annual monetary savings (unit currency – as specified in C0.4)
0

Investment required (unit currency – as specified in C0.4)
0

Payback period
No payback

Estimated lifetime of the initiative
Ongoing

Comment
Primark's Packaging Optimisation Programme has contributed to a reduction in CO2 emissions across its whole supply chain as a result of less packaging being produced, transported and processed as waste. Primark, in partnership with the packaging optimisation company PAC-D, has developed a programme to train its suppliers' factories to accurately measure products and efficiently package them into shipping cartons, eliminating empty space. It also optimises the carton dimensions for maximum utilisation of space within ocean containers and warehouse pallets.

To make the most impact, Primark started by training its largest suppliers, whose factories products make up 75% of Primark's inbound carton volume. Primark is now planning on rolling this programme out to more suppliers over the next year. Since the programme was launched late in 2018, it has contributed to a 3.9% reduction (over

280,000 cubic metres) in packaging volume shipped and received, and has created a 4% reduction (6.79 million square metres) of corrugate material being produced, shipped and recycled.

The rollout of this initiative was restricted as a result of the COVID pandemic but the programme has recently recommenced and we have extended the training programme to a number of additional suppliers, increasing the coverage of the programme from 75% to over 80% of Primark's inbound carton volume.

Initiative category & Initiative type

Transportation	Other, please specify (Delivery fleet vehicle management)

Estimated annual CO2e savings (metric tonnes CO2e)

Scope(s) or Scope 3 category(ies) where emissions savings occur
Scope 3 category 4: Upstream transportation & distribution

Voluntary/Mandatory
Voluntary

Annual monetary savings (unit currency – as specified in C0.4)
0

Investment required (unit currency – as specified in C0.4)
0

Payback period
No payback

Estimated lifetime of the initiative
Ongoing

Comment
Over the past five years, Primark has undertaken a Liquefied Natural Gas (LNG) deployment initiative in its delivery truck logistics program. Primark actively engages its third-party transport service providers in an effort to reduce carbon emissions.

Currently, in Europe, 34% of stores are serviced on LNG which reduces CO2 emissions by 15%, while an electric vehicle services the store in Amsterdam. In the UK, Primark now own and operate 10 LNG trucks that use 100% Bio LNG. This is delivering CO2 reductions of up to 80% when compared with diesel. Of the 51 million road kilometres travelled on Primark distribution outbound to stores across the Primark network, 18% is completed using alternative fuel to diesel.

Initiative category & Initiative type

Energy efficiency in production processes	Machine/equipment replacement

Estimated annual CO2e savings (metric tonnes CO2e)
3500

Scope(s) or Scope 3 category(ies) where emissions savings occur
Scope 1

Voluntary/Mandatory
Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

Investment required (unit currency – as specified in C0.4)
0

Payback period
No payback

Estimated lifetime of the initiative
Ongoing

Comment
At British Sugar, we ensure our factories are as efficient as possible to reduce our energy consumption and our carbon emissions. Our Newark factory has undergone many changes to improve its performance, but the original heaters used to heat raw juice were still in place. Since these heaters are old and inefficient, upgrading them presents an opportunity to adopt more efficient heat transfer technology and reconfigure the heaters to extract more heat than would otherwise be wasted, helping to reduce fuel consumption and carbon emissions.
During planning , the team aligned with the Industrial Heat Recovery Support (IHRS) programme, developed by the UK's Department for Business, Energy & Industrial Strategy, and designed to encourage investment in heat recovery technologies through government grants. By supporting industries to identify and exploit waste heat sources, the programme aims to reduce energy consumption and carbon emissions, contributing to the Government's objectives of achieving low cost, clean and secure energy systems.
British Sugar's grant applications were successful, securing more than £560,000 in grant funding. The new heaters will be installed over two phases, the first completed in 2021 and the second in 2023. To date, we estimate savings of 2,500 tCO2e. Upon completion, Newark's annual fuel consumption is expected to decrease by more than 19,000 MWh and the factory's annual carbon emissions savings are estimated to be over 3,500 tCO2e/year.

Initiative category & Initiative type

Low-carbon energy generation	Solar PV

Estimated annual CO2e savings (metric tonnes CO2e)
500

Scope(s) or Scope 3 category(ies) where emissions savings occur
Scope 1

Voluntary/Mandatory
Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

Investment required (unit currency – as specified in C0.4)

Payback period
Please select

Estimated lifetime of the initiative
Please select

Comment
The businesses in the UK Grocery division are pursuing a target to reduce their absolute GHG emissions by 50% by 2030 versus a 2015 baseline in line with the Courtauld 2030 Commitment. During 2021, the UK Grocery division undertook a detailed evaluation of their scope 1 & 2 emissions data and also participated in an exercise to determine priority intervention points aligned to scope 3, principally related to agriculture and packaging.
Further to this evaluation, Jordans Dorset Ryvita and AB World Foods are currently exploring the application of renewable energy on site, which, if approved would cumulatively save approximately 500 tCO2e per year.

C4.3c

(C4.3c) What methods do you use to drive investment in emissions reduction activities?

Method	Comment
Financial optimization calculations	Emission reduction activities need to meet the standard business investment criteria.

C-AC4.4/C-FB4.4/C-PF4.4

(C-AC4.4/C-FB4.4/C-PF4.4) Do you implement agriculture or forest management practices on your own land with a climate change mitigation and/or adaption benefit?
Yes

C-AC4.4a/C-FB4.4a/C-PF4.4a

(C-AC4.4a/C-FB4.4a/C-PF4.4a) Specify the agricultural or forest management practice(s) implemented on your own land with climate change mitigation and/or adaptation benefits and provide a corresponding emissions figure, if known.

Management practice reference number
MP1

Management practice
Pest, disease and weed management practices

Description of management practice
Germains Seed Technology has applied breakthrough bioscience to support the British sugar beet industry for more than 50 years. Over the years Germains has developed unique processes to help manage yield fluctuations caused by pests and diseases, helping growers achieve consistent returns from their sugar beet crops. The company has launched its new Xbeet® enrich 200 for the 2021 season. Trialled and tested for the UK climate, enhancements include an extra coating of bio-stimulant, derived from natural plant extracts to help with crop health, accelerate emergence, increase yield and assist the crop to reach the critical twelve-leaf stage and mature plant resistance. Independent trials have been carried out in collaboration with the British Beet Research Organisation (BBRO) and independent trial specialists and have shown an average yield benefit of 1.4% from Xbeet® enrich 200 over Xbeet® enrich 100 during three years of trials. The independent verification of the trial results by the National Institute of Agricultural Botany (NIAB) have shown the results are significant to the 95% confidence level.

Primary climate change-related benefit
Increasing resilience to climate change (adaptation)

Estimated CO2e savings (metric tons CO2e)

Please explain

Management practice reference number
MP2

Management practice
Efficient equipment use

Description of management practice
British Sugar identified that certain facilities were being oversupplied with beet resulting in the need for a longer campaign as well as a significant diversion of beet to alternative venues. A network optimisation project was established including the mapping of the supply chain. British Sugar's Beet Delivery Service aims to transport crops in the most environmentally efficient ways. Advanced mapping software is enabling more fuel-efficient routes, with beet growers being matched to the closest processing factories with capacity, and crop production closer to processing sites is also being prioritised. A telematic monitoring system is contributing to lower impacts by cutting vehicle idling time and unnecessary fuel consumption. British Sugar has identified other opportunities to reduce the impact of deliveries – for example, by combining multiple orders, developing new packaging and incentivising customers to order the most environmentally beneficial payload. The company's logistics partner has been

able to increase average payload by 440kg, while a trial to analyse different tractor unit weights has seen an increase of 300kg in payloads.

Primary climate change-related benefit
Emission reductions (mitigation)

Estimated CO2e savings (metric tons CO2e)

Please explain

Management practice reference number
MP3

Management practice
Other, please specify (Green sugar cane harvesting)

Description of management practice
The sugar industry in South Africa burns approximately 90% of its crop after harvest while the rest is harvested green. The negative environmental effects of burning have been recognised, and industrial guidelines incorporating a code of practice have been formulated. The guidelines suggest that fields in sensitive areas should be cultivated by leaving residue on the surface of the soil, and that all other fields should be mapped for the most appropriate method of cultivation according to agronomic and economic factors.

There are several advantages to green cane harvesting. These relate mainly to soil and moisture conservation and can result in increased yields. During “green cane harvesting”, green biomass is stripped off the cane, either mechanically or by hand, as an alternative to the traditional practice of burning. This residue removed from the cane is either left infield to render back into the soil, potentially improving soil moisture retention, nutrient levels and carbon sequestration, or used as a renewable boiler fuel.

During the reporting period, green cane harvesting took place at Ubombo Sugar in eSwatini, leading to significant savings, which we are in the process of calculating with external partners to understand the full lifecycle analysis of green cane harvesting.

Primary climate change-related benefit
Emission reductions (mitigation)

Estimated CO2e savings (metric tons CO2e)

Please explain

Management practice reference number
MP4

Management practice
Low tillage and residue management

Description of management practice
Illovo Sugar implemented a reduced tillage project at Kilombero, Tanzania in 2019, and has recently commenced a similar project at Nchalo, Malawi. Reduced tillage practices are frequently recommended as a way to reduce soil erosion, increase soil productivity and reduce carbon dioxide emissions.

Previously at Kilombero, the method adopted used six tillage practices while the current method uses four tillage practices. A future anticipated method will use three tillage practices with the addition of land-forming. In the reporting year, the reduced tillage for land-preparation required 26% less diesel than the previous land-preparation method.

This methodology also brings benefits to general soil structure and microbial health which in turn can reduce the reliance on large amounts of artificial fertilizers. Although the use of fertilizers will remain necessary, it can be reduced and what is used, is assimilated into the plants more efficiently.

Primary climate change-related benefit
Emission reductions (mitigation)

Estimated CO2e savings (metric tons CO2e)

Please explain

Management practice reference number
MP5

Management practice
Biodiversity considerations

Description of management practice
In Illovo, in order to protect biodiversity and prevent environmental damage, existing cane lands and farming activities are managed according to the field conservation guidelines advocated by the South African Sugar Research Institute (SASRI) and the SUSFARMS® initiatives. SUSFARMS® which originated in South Africa is a methodology which develops better farm management practices in the cane sugar industry bringing environmental, social and economic benefits.

AB Sugar is a founding member of the newly created, SAI Platform Regenerative Agriculture Programme which is focused on accelerating positive impacts at a landscape level. To support our agricultural continuous improvement in our on-farm sustainability we use the SAI Platform Farm Assessment Tool either through benchmarking or self-assessment. Built around a simple set of questions this tool helps us to continually advance our practices.

Primary climate change-related benefit
Increasing resilience to climate change (adaptation)

Estimated CO2e savings (metric tons CO2e)

Please explain

Management practice reference number
MP6

Management practice
Biodiversity considerations

Description of management practice
Maintenance of pockets of natural vegetation within Illovo's estates act as refuges and ecological green corridors for indigenous fauna and flora resulting in increased biodiversity and minimisation of land use change. As an example, a 400-hectare reserve known as Nyala Park has been set aside within the Illovo Nchalo estate boundary and is maintained with species of the original flora and fauna of the Shire Valley. Illovo Ubombo Sugar manages the private Mhlosinga Nature Reserve, including the Van Eck Dam. Sitting on 1,108 hectares of land, the reserve supports game, birds, reptiles and fish.

We continue to manage and develop the areas with positive outcomes;
• The above-mentioned areas boast a rich diversity of fauna consisting of healthy populations of mammals, reptiles and birds.
• Certain areas continue to mix cattle with wildlife
• The flora encompasses grasslands, riverine bush, savannah and thornveld
• Recreational facilities are offered at some of the reserves so that staff and communities can enjoy the areas in a responsible way.

Primary climate change-related benefit
Increase carbon sink (mitigation)

Estimated CO2e savings (metric tons CO2e)

Please explain

Management practice reference number
MP7

Management practice
Permanent soil cover (including cover crops)

Description of management practice
Cover crops used in arable rotation have demonstrated they can improve the physical structure of the soil as well as improve soil biology and chemistry (nutrients). Sugar beet is an essential crop for many farmers and often plays a vital role in soil and crop health in arable farm rotation. Sugar beet acts as a 'break' crop in the rotation, meaning it provides a break or a rest from the more intensively farmed cereal crops that dominate most arable rotations. Having sugar beet as a break crop also reduces the need for pesticides. Sugar beet provides a large amount of organic material returned to the soil by the tops of the sugar beet after harvesting, and it also helps build up soil carbon and organic matter reserves - an essential part to the healthy functioning of the soil and ecosystem.

As a further example of cover cropping, Illovo Nakambala in Zambia plant sun hemp ahead of cane planting in the Autumn. This promotes organic matter, improves soil structure, enables a reduction in fertiliser usage and promotes the long-term organic matter in the soil. The impact is a higher yielding cane crop and healthier soil.

Primary climate change-related benefit
Reduced demand for fertilizers (adaptation)

Estimated CO2e savings (metric tons CO2e)

Please explain

C4.5

(C4.5) Do you classify any of your existing goods and/or services as low-carbon products?
Yes

C4.5a

(C4.5a) Provide details of your products and/or services that you classify as low-carbon products.

Level of aggregation
Product or service

Taxonomy used to classify product(s) or service(s) as low-carbon
No taxonomy used to classify product(s) or service(s) as low carbon

Type of product(s) or service(s)

Other	Other, please specify (Enzymes)

Description of product(s) or service(s)
ABF Ingredients' business AB Enzymes is at the forefront of catalysing industrial processes to increase efficiency, reduce material usage and lower associated carbon impacts for many sectors. Enzymes are biodegradable biomolecules, made by living organisms which are found in nature and harnessed by science.
In industrial applications, enzymes accelerate reactions without being part of the final substance yet transform substances into their final form. Their smooth operation lower resource inputs and associated operating costs as a clear result. They also reduce energy requirements, decrease the amounts of waste generated and are ultimately an environmentally friendly solution to industrial processes.
AB Enzymes products are therefore essential bio-based alternatives to established chemical, petroleum-based processes and finished goods. Many key industries use this technology, including within the baking, cheesemaking, dish washing, brewing, animal feed and paper industries.

Have you estimated the avoided emissions of this low-carbon product(s) or service(s)
Yes

Methodology used to calculate avoided emissions
Other, please specify (Climate Partner)

Life cycle stage(s) covered for the low-carbon product(s) or services(s)
Use stage

Functional unit used
Per 1,000 washes

Reference product/service or baseline scenario used
Enzymes in detergents make it possible to wash at even lower temperatures than is usual today. This is a hypothetical avoidance by following the one-click-down approach (wash one temperature level lower) and thereby decreasing the average washing temperature.

Life cycle stage(s) covered for the reference product/service or baseline scenario
Use stage

Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario
0.119

Explain your calculation of avoided emissions, including any assumptions
Our calculations focus on the potential emission savings from reduced energy consumption, an average detergent used and washing machine type with 164 washing cycles per household per year assumed in the DACH region. Use of AB Enzymes' BIOTOUCH® results in an average reduction of 13 Kelvin in washing temperatures. This equates to a reduction of 258 kWh electricity required for the use phase of washing laundry, leading to 119kg of avoided emissions per 1,000 washing cycles.

Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

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Level of aggregation
Product or service

Taxonomy used to classify product(s) or service(s) as low-carbon
No taxonomy used to classify product(s) or service(s) as low carbon

Type of product(s) or service(s)

Biofuels	Anaerobic digestor

Description of product(s) or service(s)
Four years ago, AB Agri invested £17m to build its first Anaerobic Digestion (AD) plant. Anaerobic digestion (AD) is the breakdown of organic matter without oxygen to produce flammable gases. These gasses can be burnt in an engine to produce heat and electricity, or cleaned up and used in the same way as natural gas, to heat our homes and cook our food. The plant can take 60,000t of blended food and green waste per annum. It is a gas to grid plant, enabling methane to be injected directly into the gas network for maximum carbon efficiency. The plant processes the majority of organic waste produced by the AB Agri plants in the UK, and organic waste produced by other UK based ABF businesses. Approximately 98% of the gas produced by the AD plant is directed straight to the national grid with the remainder used by the ABN mills, part of the AB Agri business.

In September 2018, the anaerobic digestion plant in North Yorkshire became certified to the PAS110 Specification for Digestate. Digestate is the waste material remaining after the completion of the anaerobic digestion process. The digestate from the plant can now be treated as a bio-fertiliser product for farmers, rather than waste.
During the reporting year, AB Agri invested further to remove plastic residue from the finished product to improve quality. This plastic is upcycled into garden furniture and aligns with circular economy principles.

Have you estimated the avoided emissions of this low-carbon product(s) or service(s)
No

Methodology used to calculate avoided emissions
<Not Applicable>

Life cycle stage(s) covered for the low-carbon product(s) or services(s)
<Not Applicable>

Functional unit used
<Not Applicable>

Reference product/service or baseline scenario used
<Not Applicable>

Life cycle stage(s) covered for the reference product/service or baseline scenario
<Not Applicable>

Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario
<Not Applicable>

Explain your calculation of avoided emissions, including any assumptions
<Not Applicable>

Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

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Level of aggregation
Product or service

Taxonomy used to classify product(s) or service(s) as low-carbon
No taxonomy used to classify product(s) or service(s) as low carbon

Type of product(s) or service(s)

Power	Other, please specify (Renewable Energy)

Description of product(s) or service(s)
Bagasse, a dry, fibrous co-product from sugar cane, provides a substantial renewable energy source for combined heat and power (CHP), replacing fossil fuel sources such as coal and reducing greenhouse gas emissions.

Electricity is exported by three Illovo sites including Ubombo, eSwatini. Ubombo has a license granted by the eSwatini Energy Regulatory Authority (EERA) to supply power to the country's national grid through energy generation at the mill. The site supplies approximately 5% of the electricity capacity of the national grid. The sale of this clean

renewable energy has directly enabled the Swaziland Electricity Company (SEC) to reduce its scope 1 emissions and consequently, its customers' scope 2 emissions. Power exported to the Swaziland Electricity Company (SEC), the sole supplier of electricity to the country, has been consistently above the Power Purchase Agreement (PPA) obligations since commissioning. During 2020/21, the Ubombo mill, with its integrated co-generation facility, exported 136GWh to the National Grid.

Have you estimated the avoided emissions of this low-carbon product(s) or service(s)
No

Methodology used to calculate avoided emissions
<Not Applicable>

Life cycle stage(s) covered for the low-carbon product(s) or services(s)
<Not Applicable>

Functional unit used
<Not Applicable>

Reference product/service or baseline scenario used
<Not Applicable>

Life cycle stage(s) covered for the reference product/service or baseline scenario
<Not Applicable>

Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario
<Not Applicable>

Explain your calculation of avoided emissions, including any assumptions
<Not Applicable>

Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

C5. Emissions methodology

C5.1

(C5.1) Is this your first year of reporting emissions data to CDP?
No

C5.1a

(C5.1a) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

Row 1

Has there been a structural change?
No

Name of organization(s) acquired, divested from, or merged with
<Not Applicable>

Details of structural change(s), including completion dates
<Not Applicable>

C5.1b

(C5.1b) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?	Details of methodology, boundary, and/or reporting year definition change(s)
Row 1	Yes, a change in methodology	We have continued to improve our accounting of emissions. This year, this includes moving the emissions from our yeast processes away from scope 1 emissions. These are captured separately in the emissions we report for biogenic carbon as per the GHG Protocol.

C5.1c

(C5.1c) Have your organization's base year emissions been recalculated as result of the changes or errors reported in C5.1a and C5.1b?

	Base year recalculation	Base year emissions recalculation policy, including significance threshold
Row 1	No, because we have not evaluated whether the changes should trigger a base year recalculation	ABF does not recalculate our base year emissions as we do not have a target.

C5.2

(C5.2) Provide your base year and base year emissions.

Scope 1

Base year start
August 1 2017

Base year end
July 31 2018

Base year emissions (metric tons CO2e)
3227870

Comment

Scope 2 (location-based)

Base year start
August 1 2017

Base year end
July 31 2018

Base year emissions (metric tons CO2e)
925045

Comment

Scope 2 (market-based)

Base year start
August 1 2019

Base year end
July 31 2020

Base year emissions (metric tons CO2e)
782555

Comment
In 2019, we conducted a pilot exercise to calculate our scope 2 market-based and reported them in CDP. For the 2021 reporting year, we worked with the businesses to capture information to calculate market-based emissions and so we have presented them here as our base year emissions. However, as we continue to embed our approach to obtaining the data and evidence required to calculate our scope 2 market-based emissions, we may determine an alternative base year.

Scope 3 category 1: Purchased goods and services

Base year start
August 1 2018

Base year end
July 31 2019

Base year emissions (metric tons CO2e)
4771324

Comment
Primark completed a baseline scope 3 inventory for the 2019 reporting year, with their calculation methodology independently verified by The Carbon Trust, which included emissions for purchased goods and services.

The following sub-categories are included for Primark's data:
a) Good for resale - fibres and other materials.
b) Goods for resale - cut and sew data which is account for emissions from processing of raw materials into final products.
c) Goods for resale - other non-textile products related to the extraction of raw materials through to product finishing for footwear, footwear accessories and health & beauty.
d) Goods and services not for resale which are necessary for business operations such as IT and business services.
e) Packaging - the emissions account for the procurement of packaging materials for finished textile and non-textile Primark products.
f) Water use - the consumption of water at sites operated by Primark including stores, offices and distribution centres.

UK Government GHG Conversion Factors for Company Reporting (DEFRA) 2018 factors were applied and supplemented by specific emission factors for the type of activity.

Scope 3 category 2: Capital goods

Base year start
August 1 2018

Base year end
July 31 2019

Base year emissions (metric tons CO2e)
123393

Comment
Primark completed significant work on identifying its material scope 3 emissions with their calculation methodology independently verified by The Carbon Trust, which included emissions for capital goods. The 2020/21 figures were assured by EY. A full scope 3 inventory has yet to be conducted for other ABF businesses and therefore data reported here is just for the Retail division (Primark).

Capital goods are those which enable the business to operate and which have an extended product life. The data deals with emissions relating to the construction, refit and refurbishment of Primark's stores including fixtures and fittings.

Emission factors are sourced from the UK Government's GHG Conversion Factors for Company Reporting (DEFRA) 2018.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

Base year start
August 1 2018

Base year end
July 31 2019

Base year emissions (metric tons CO2e)
34904

Comment
Primark completed a baseline scope 3 inventory for the 2019 reporting year, with their calculation methodology independently verified by The Carbon Trust, which included emissions from fuel-and-energy-related activities.

Scope 3 category 4: Upstream transportation and distribution

Base year start
August 1 2018

Base year end
July 31 2019

Base year emissions (metric tons CO2e)
506663

Comment
Primark completed a baseline scope 3 inventory for the 2019 reporting year, with their calculation methodology independently verified by The Carbon Trust. The data supplied by Primark covers emissions from its distribution network from country of origin to distribution centre, and distribution centre to store.

Scope 3 category 5: Waste generated in operations

Base year start
August 1 2018

Base year end
July 31 2019

Base year emissions (metric tons CO2e)
4297

Comment
Primark completed a baseline scope 3 inventory for the 2019 reporting year, with their calculation methodology independently verified by The Carbon Trust, which included emissions from waste.

Scope 3 category 6: Business travel

Base year start
August 1 2018

Base year end
July 31 2019

Base year emissions (metric tons CO2e)
10573

Comment
Primark completed a baseline scope 3 inventory for the 2019 reporting year, with their calculation methodology independently verified by The Carbon Trust which includes emissions from business travel.

Primark maintains a complex global supply chain, managed from head offices in the UK and Ireland. There is office space within the Islip UK distribution centre and in-country teams working from locations in China and Bangladesh. Employees are often required to move between these sites and those of Primark's suppliers.
This category includes the emissions from air and rail travel and other travel related emissions. The UK Government's GHG Conversion Factors for Company Reporting (DEFRA) were applied to calculate the emissions.

Scope 3 category 7: Employee commuting

Base year start
August 1 2018

Base year end
July 31 2019

Base year emissions (metric tons CO2e)
0

Comment
Not relevant.

Scope 3 category 8: Upstream leased assets

Base year start
August 1 2018

Base year end
July 31 2019

Base year emissions (metric tons CO2e)
0

Comment
Not relevant.

Scope 3 category 9: Downstream transportation and distribution

Base year start
August 1 2018

Base year end
July 31 2019

Base year emissions (metric tons CO2e)
0

Comment
For Primark, this category is not applicable as Primark operates stores in which they are directly paying for the transportation of these goods and do not have downstream transportation through wholesalers.

Scope 3 category 10: Processing of sold products

Base year start
August 1 2018

Base year end
July 31 2019

Base year emissions (metric tons CO2e)
0

Comment
Not relevant.

Scope 3 category 11: Use of sold products

Base year start
August 1 2018

Base year end
July 31 2019

Base year emissions (metric tons CO2e)
756260

Comment
Primark completed a baseline scope 3 inventory for the 2019 reporting year, with their calculation methodology independently verified by The Carbon Trust which includes emissions from the use of sold products, from the point of sale to the point of disposal.

Primark calculate the emissions from the products they sell within the following product 'use phases':
a) Wearing
b) Washing
c) Drying
d) Ironing

Scope 3 category 12: End of life treatment of sold products

Base year start
August 1 2018

Base year end
July 31 2019

Base year emissions (metric tons CO2e)
38591

Comment
Primark completed a baseline scope 3 inventory for the 2019 reporting year, with their calculation methodology independently verified by The Carbon Trust which includes emissions from the end-of-life treatment of sold products, such as recycling or waste to energy processes. Primark also include emissions from the disposal of its brown paper bags used by customers.

Emission factors are sourced from the UK Government's GHG Conversion Factors for Company Reporting (DEFRA).

Scope 3 category 13: Downstream leased assets

Base year start
August 1 2018

Base year end
July 31 2019

Base year emissions (metric tons CO2e)
0

Comment
Not relevant.

Scope 3 category 14: Franchises

Base year start
August 1 2018

Base year end
July 31 2019

Base year emissions (metric tons CO2e)
0

Comment
Not relevant.

Scope 3 category 15: Investments

Base year start
August 1 2018

Base year end
July 31 2019

Base year emissions (metric tons CO2e)
0

Comment
Not relevant.

Scope 3: Other (upstream)

Base year start
August 1 2018

Base year end
July 31 2019

Base year emissions (metric tons CO2e)
0

Comment
Not relevant.

Scope 3: Other (downstream)

Base year start
August 1 2018

Base year end
July 31 2019

Base year emissions (metric tons CO2e)
0

Comment
Not relevant.

C5.3

(C5.3) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Defra Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance, 2019
IEA CO2 Emissions from Fuel Combustion
IPCC Guidelines for National Greenhouse Gas Inventories, 2006
The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
The Greenhouse Gas Protocol Agricultural Guidance: Interpreting the Corporate Accounting and Reporting Standard for the Agricultural Sector
The Greenhouse Gas Protocol: Scope 2 Guidance

C6. Emissions data

C6.1

(C6.1) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

Reporting year

Gross global Scope 1 emissions (metric tons CO2e)
2449570

Start date
<Not Applicable>

End date
<Not Applicable>

Comment
This year we report a 12% reduction of our scope 1 emissions compared with 2020. This reduction is primarily driven by the movement of our yeast processes away from scope 1 emissions. The 332,513 tCO2e emissions are captured separately in the emissions we report for biogenic carbon as per the GHG Protocol.

Of our total scope 1 emissions, 2,369,574 tCO2e were for the combustion of fuel and operation of facilities and 79,996 tCO2e were for the on-site generation and use of renewables.

C6.2

(C6.2) Describe your organization's approach to reporting Scope 2 emissions.

Row 1

Scope 2, location-based
We are reporting a Scope 2, location-based figure

Scope 2, market-based
We are reporting a Scope 2, market-based figure

Comment
This is our third year reporting our market-based scope 2 emissions and continue to work with our businesses to develop a structured approach which can be evidenced. The first step has been to ascertain what information we can gather from the various energy suppliers across our global operations. This has had different levels of success depending on geography and the ability of suppliers to provide the requested information. We were able to map 23% of our market-based emissions from supplier sources this year and, as we continue to work with our energy suppliers, we aim to increase this figure and therefore the accuracy of our scope 2 market-based disclosure. AIB and GreenE residual mix emission factors were used where supplier factors were not available. Outside of Europe and the USA, national or regional grid averages were applied where supplier factors were not available.

C6.3

(C6.3) What were your organization's gross global Scope 2 emissions in metric tons CO2e?

Reporting year

Scope 2, location-based
711372

Scope 2, market-based (if applicable)
777236

Start date
<Not Applicable>

End date
<Not Applicable>

Comment
This year we report a 6% reduction in our scope 2 location-based emissions compared with 2020 emissions of 758,195 tCO2e.

C6.4

(C6.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1 and Scope 2 emissions that are within your selected reporting boundary which are not included in your disclosure?

No

C6.5

(C6.5) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

Evaluation status

Relevant, calculated

Emissions in reporting year (metric tons CO2e)

3834886

Emissions calculation methodology

Hybrid method

Percentage of emissions calculated using data obtained from suppliers or value chain partners

89

Please explain

Primark completed significant work on identifying its material scope 3 emissions with their calculation methodology independently verified by The Carbon Trust, which included emissions for capital goods. The 2020/21 figures were assured by EY. A full scope 3 inventory has yet to be conducted for other ABF businesses and therefore data reported here is just for the Retail division (Primark).

The following sub-categories are included for Primark's data:
a) Good for resale - fibres and other materials.
b) Goods for resale - cut and sew data which is account for emissions from processing of raw materials into final products.
c) Goods for resale - other non-textile products related to the extraction of raw materials through to product finishing for footwear, footwear accessories and health & beauty.
d) Goods and services not for resale which are necessary for business operations such as IT and business services.
e) Packaging - the emissions account for the procurement of packaging materials for finished textile and non-textile Primark products.
f) Water use - the consumption of water at sites operated by Primark including stores, offices and distribution centres.

UK Government GHG Conversion Factors for Company Reporting (DEFRA) 2020 factors were applied and supplemented by specific emission factors for the type of activity.

Capital goods

Evaluation status

Relevant, calculated

Emissions in reporting year (metric tons CO2e)

106661

Emissions calculation methodology

Spend-based method

Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

Please explain

Primark completed significant work on identifying its material scope 3 emissions with their calculation methodology independently verified by The Carbon Trust, which included emissions for capital goods. The 2020/21 figures were assured by EY. A full scope 3 inventory has yet to be conducted for other ABF businesses and therefore data reported here is just for the Retail division (Primark).

Capital goods are those which enable the business to operate and which have an extended product life. The data deals with emissions relating to the construction, refit and refurbishment of Primark's stores including fixtures and fittings.
Emission factors are sourced from the UK Government's GHG Conversion Factors for Company Reporting (DEFRA) 2020.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

Evaluation status

Relevant, calculated

Emissions in reporting year (metric tons CO2e)

22406

Emissions calculation methodology

Fuel-based method

Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

Please explain

Primark completed significant work on identifying its material scope 3 emissions with their calculation methodology independently verified by The Carbon Trust, which included emissions for capital goods. The 2020/21 figures were assured by EY. A full scope 3 inventory has yet to be conducted for other ABF businesses and therefore data reported here is just for the Retail division (Primark).

Upstream transportation and distribution

Evaluation status
Relevant, calculated

Emissions in reporting year (metric tons CO2e)
835103

Emissions calculation methodology
Distance-based method

Percentage of emissions calculated using data obtained from suppliers or value chain partners
100

Please explain
The data supplied for Category 4: Upstream transportation and distribution activities are for the ABF group. The data supplied by Primark covers emissions from its distribution network from country of origin to distribution centre, and distribution centre to store. For the rest of ABF businesses, the data reported here includes all upstream and downstream third-party transport movements that are dedicated to moving something for us including raw materials, ingredients, packaging, processing aids, waste, part processed materials or finished product. To date, ABF has not split out the data for upstream and downstream activities. Therefore the emissions for upstream transportation are over-reported.
Our reported emissions include sea, air, road and rail transport.
Calculations are based on data provided by supply chain logistics partners, with the UK Government's GHG Conversion Factors for Company Reporting (DEFRA) applied to calculate the emissions.

Of the 835,103 tCO2e reported, 213,820 tCO2e is attributed to Primark's activities with data assured by EY. 621,283 tCO2e is attributed to the rest of the ABF group and is calculated using transport data provided by the businesses. A difference between the data reported for CDP and the data reported in our 2021 Annual Report and Accounts is because the reporting boundary applied by Primark for Category 4 is different to the boundary reported by ABF.

Waste generated in operations

Evaluation status
Relevant, calculated

Emissions in reporting year (metric tons CO2e)
2357

Emissions calculation methodology
Waste-type-specific method

Percentage of emissions calculated using data obtained from suppliers or value chain partners

Please explain
Primark completed significant work on identifying its material scope 3 emissions with their calculation methodology independently verified by The Carbon Trust, which included emissions for capital goods. The 2020/21 figures were assured by EY. A full scope 3 inventory has yet to be conducted for other ABF businesses and therefore data reported here is just for the Retail division (Primark).

Business travel

Evaluation status
Relevant, calculated

Emissions in reporting year (metric tons CO2e)
6029

Emissions calculation methodology
Spend-based method
Distance-based method

Percentage of emissions calculated using data obtained from suppliers or value chain partners
10

Please explain
Primark completed significant work on identifying its material scope 3 emissions with their calculation methodology independently verified by The Carbon Trust, which included emissions for capital goods. The 2020/21 figures were assured by EY. A full scope 3 inventory has yet to be conducted for other ABF businesses and therefore data reported here is just for the Retail division (Primark).

Primark maintains a complex global supply chain, managed from the head office in Dublin, Ireland. There is office space within the Islip UK distribution centre and in-country teams working from locations in China and Bangladesh. Employees are often required to move between these sites and those of Primark's suppliers.
This category includes the emissions from air and rail travel and other travel related emissions. The UK Government's GHG Conversion Factors for Company Reporting (DEFRA) were applied to calculate the emissions.

Employee commuting

Evaluation status
Not relevant, explanation provided

Emissions in reporting year (metric tons CO2e)
<Not Applicable>

Emissions calculation methodology
<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners
<Not Applicable>

Please explain
For ABF, this category is likely to be small and not material when compared with our main emission sources. For Primark, this category is also considered out of scope as emissions are unlikely to be material in terms of its overall carbon footprint.

Upstream leased assets

Evaluation status
Relevant, not yet calculated

Emissions in reporting year (metric tons CO2e)
<Not Applicable>

Emissions calculation methodology
<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners
<Not Applicable>

Please explain
While ABF does operate upstream leased assets, we are not reporting this source of emissions this year as we are improving the availability of data and accuracy of our calculations at the ABF level. For Primark, upstream leased assets are not included in their own inventory as emissions are considered to be immaterial.

Downstream transportation and distribution

Evaluation status
Relevant, not yet calculated

Emissions in reporting year (metric tons CO2e)
<Not Applicable>

Emissions calculation methodology
<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners
<Not Applicable>

Please explain
For Primark, this category is not applicable as Primark operates stores in which they are directly paying for the transportation of these goods and do not have downstream transportation through wholesalers. For the rest of the ABF Group, transport and distribution data is collected but not yet split between upstream and downstream movements. Each business will have differing scopes of downstream movements depending on their relationships with distribution companies, retailers and customers, classifying the point of sale and relevant data may not be available.
For ABF, all upstream and downstream third party transportation and distribution activities are captured in Category 4: Upstream transportation and distribution until further analysis enables this data to be separated and movements can be calculated for the distribution of sold products between ABF and the consumer (with movements not paid for by ABF and in vehicles not owned by ABF).

Processing of sold products

Evaluation status
Not relevant, explanation provided

Emissions in reporting year (metric tons CO2e)
<Not Applicable>

Emissions calculation methodology
<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners
<Not Applicable>

Please explain
While this category could be significant for ABF, we are not able to influence the emissions in relation to the processing of sold products so will not be focused on further work in this category. For Primark, this category is considered not material and is therefore out of scope for their own inventory. Primark's products are finished consumer goods with no additional processing after handover to the customer.

Use of sold products

Evaluation status
Relevant, calculated

Emissions in reporting year (metric tons CO2e)
396746

Emissions calculation methodology
Methodology for direct use phase emissions, please specify (Bespoke methodology, based on product type)

Percentage of emissions calculated using data obtained from suppliers or value chain partners
0

Please explain
Primark completed significant work on identifying its material scope 3 emissions with their calculation methodology independently verified by The Carbon Trust, which included emissions for capital goods. The 2020/21 figures were assured by EY. A full scope 3 inventory has yet to be conducted for other ABF businesses and therefore data reported here is just for the Retail division (Primark).

Primark calculate the emissions from the products they sell within the following product 'use phases':
a) Wearing
b) Washing
c) Drying
d) Ironing

For ABF, this category is likely to be material at the group level as a large proportion of our products such as bread and bakery foods, tea, animal feed, and bioethanol are consumed directly without further processing.

End of life treatment of sold products

Evaluation status
Relevant, calculated

Emissions in reporting year (metric tons CO2e)
23481

Emissions calculation methodology
Waste-type-specific method

Percentage of emissions calculated using data obtained from suppliers or value chain partners
0

Please explain
Primark completed significant work on identifying its material scope 3 emissions with their calculation methodology independently verified by The Carbon Trust, which included emissions for capital goods. The 2020/21 figures were assured by EY. A full scope 3 inventory has yet to be conducted for other ABF businesses and therefore data reported here is just for the Retail division (Primark).

Emission factors are sourced from the UK Government's GHG Conversion Factors for Company Reporting (DEFRA).

Downstream leased assets

Evaluation status
Not relevant, explanation provided

Emissions in reporting year (metric tons CO2e)
<Not Applicable>

Emissions calculation methodology
<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners
<Not Applicable>

Please explain
For ABF, this category is likely to be small and not material when compared with our main emission sources, particularly as we do not lease out a significant amount of our assets. For Primark, this category is also considered out of scope as emissions are unlikely to be material in terms of its overall carbon footprint.

Franchises

Evaluation status
Not relevant, explanation provided

Emissions in reporting year (metric tons CO2e)
<Not Applicable>

Emissions calculation methodology
<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners
<Not Applicable>

Please explain
We do not have franchises.

Investments

Evaluation status
Relevant, not yet calculated

Emissions in reporting year (metric tons CO2e)
<Not Applicable>

Emissions calculation methodology
<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners
<Not Applicable>

Please explain
Emissions from our joint ventures where we have 40% investment or financial control are already included in the scope of our group's emissions and therefore we are determining the boundary of the scope 3 Investments category for other associate companies or subsidiaries where there is a level of influence.

Other (upstream)

Evaluation status
Not relevant, explanation provided

Emissions in reporting year (metric tons CO2e)
<Not Applicable>

Emissions calculation methodology
<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners
<Not Applicable>

Please explain
We are not aware of other upstream scope 3 emissions.

Other (downstream)

Evaluation status
Not relevant, explanation provided

Emissions in reporting year (metric tons CO2e)
<Not Applicable>

Emissions calculation methodology
<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners
<Not Applicable>

Please explain
We are not aware of other downstream scope 3 emissions.

C6.7

(C6.7) Are carbon dioxide emissions from biogenic carbon relevant to your organization?
Yes

C6.7a

(C6.7a) Provide the emissions from biogenic carbon relevant to your organization in metric tons CO2.

	CO2 emissions from biogenic carbon (metric tons CO2)	Comment
Row 1	4207611	This is a 4% increase compared with the prior years' biogenic emissions. This is due to allocating the emissions generated from yeast processing from scope 1 emissions to biogenic emissions. The majority of the biogenic emissions come from bagasse, the renewable fibrous residue that remains after the extraction of juice from the crushed stalks of sugar cane which is used to generate renewable energy.

C-AC6.8/C-FB6.8/C-PF6.8

(C-AC6.8/C-FB6.8/C-PF6.8) Is biogenic carbon pertaining to your direct operations relevant to your current CDP climate change disclosure?
Yes

C-AC6.8a/C-FB6.8a/C-PF6.8a

(C-AC6.8a/C-FB6.8a/C-PF6.8a) Account for biogenic carbon data pertaining to your direct operations and identify any exclusions.

CO2 emissions from land use management

Emissions (metric tons CO2)
0

Methodology
Process-based models

Please explain
We report the total emissions from our biogenic carbon within biofuel combustion (processing / manufacturing machinery) until further differentiation is made in our data.

CO2 removals from land use management

Emissions (metric tons CO2)
0

Methodology
Other, please specify (Managed and not measured)

Please explain
We apply best management practices to manage the soil and CO2 emissions on our own land, as required under relevant certification schemes. This does not involve the measurement and reporting of CO2 removals.

Sequestration during land use change

Emissions (metric tons CO2)
0

Methodology
Other, please specify (Managed and not measured)

Please explain
We apply best management practices to manage the soil, CO2 emissions and sequestration on our own land, as required under relevant certification schemes.

CO2 emissions from biofuel combustion (land machinery)

Emissions (metric tons CO2)
0

Methodology
Default emissions factors

Please explain
We collect data for fuels used in our own transport which includes land machinery and are reported in our aggregated scope 1 emissions. We do have data at the granular level for different fuel sources used in land machinery across our operations, however emissions from land machinery and processing/manufacturing machinery are not differentiated from our total biogenic carbon figure of 4,207,611 tonnes.

CO2 emissions from biofuel combustion (processing/manufacturing machinery)

Emissions (metric tons CO2)
4207611

Methodology
Default emissions factors

Please explain
These emissions relate to biogenic fuels including biomass, wood/wood waste, fuel crops and biogas used as fuels within our manufacturing operations and emissions from our yeast production processes. CO2 emissions from biofuel combustion in our processing and manufacturing are included in scope 1 emissions. Of the CO2 emissions from our biogenic carbon, 82% are emitted from the combustion of bagasse which is primarily used as a fuel source within our sugar processing and manufacturing. Therefore we report the total emissions from our biogenic carbon within this category until further differentiation is made in our data.
To note: we use IPCC 2006 guidelines to create a custom emission factor using exact sugar cane yield tonnes and hectares burnt to determine CO2 emissions for burning plant remnants on our land.

CO2 emissions from biofuel combustion (other)

Emissions (metric tons CO2)
0

Methodology
Other, please specify (Not measured separately)

Please explain
The emissions from biofuel combustion are captured and reported in our group figures.

C-AC6.9/C-FB6.9/C-PF6.9

(C-AC6.9/C-FB6.9/C-PF6.9) Do you collect or calculate greenhouse gas emissions for each commodity reported as significant to your business in C-AC0.7/FB0.7/PF0.7?

Agricultural commodities
Cotton

Do you collect or calculate GHG emissions for this commodity?
Yes

Please explain
As part of our scope 3 emissions assessment, Primark has calculated the impact of the fibres sourced within category 1, purchased goods and services. The calculated emissions in this sub-section account for the production and finishing of fibres, plastics, paper, glass and metal products, which includes the calculated emissions for cotton.

Agricultural commodities
Sugar

Do you collect or calculate GHG emissions for this commodity?
Yes

Please explain
In April 2018, AB Sugar publicly shared its commitment to growing a sustainable future through its Global Mind, Local Champions sustainability framework. One element of this commitment is to reduce scope 1 and scope 2 by 30% by 2030 (2018 baseline). AB Sugar works with its five sugar businesses (British Sugar, AB Sugar China, Azucarera, Germains and Illovo) to collect CO2e data from suppliers, collate own operations data and build a clear understanding of its emissions. The data reported here comes from our own-produced sugar cane and sugar beet which is processed by AB Sugar.

Our Sugar businesses report their GHG emissions data once a year to ABF using the group's CloudApps system. From each site, data is collected from several inputs across agricultural activities (own land), transport, manufacturing process and energy use. The site SHERQ (safety, health, environment, risk and quality) Manager is responsible for analysing, challenging and signing off the data. The SHERQ Manager also engages with the business level Finance team who conduct a review across business aggregated data before it is submitted to AB Sugar's Finance team. Additional checks are conducted on the data across AB Sugar before it is submitted into ABF's environment data system.

Agricultural commodities
Wheat

Do you collect or calculate GHG emissions for this commodity?
No

Please explain
Priorities for wheat do not currently include calculating the GHG emissions from this commodity.

C-AC6.9a/C-FB6.9a/C-PF6.9a

(C-AC6.9a/C-FB6.9a/C-PF6.9a) Report your greenhouse gas emissions figure(s) for your disclosing commodity(ies), explain your methodology, and include any exclusions.

Cotton

Reporting emissions by

Emissions (metric tons CO2e)

Denominator: unit of production
<Not Applicable>

Change from last reporting year

Please explain
While Primark has calculated the emissions of sourced fibres as part of the scope 3 inventory, we are not in a position yet to disclose the emissions allocated to cotton.

Sugar

Reporting emissions by
Unit of production

Emissions (metric tons CO2e)
0.36

Denominator: unit of production
Metric tons

Change from last reporting year
About the same

Please explain
This year we have seen a 9% increase in our tCO2e per unit of production due to a reduction in our product tonnage for AB Sugar. To calculate this figure, we accounted for all the scope 1 and 2 emissions related to sugar production, including emissions from the manufacturing facilities. The metric tonnes of product includes co- and by-products in addition to sugar tonnage.
Our Sugar businesses report their GHG emissions data once a year to ABF using the group's environment data reporting system. From each site, data is collected from several inputs across agricultural activities (own land), transport, manufacturing process, and energy use. The site SHERQ (safety, health, environment, risk and quality) Manager is responsible for analysing, challenging and signing off the data. The SHERQ Manager also engages with the business level Finance team who conduct a review across business aggregated data before it is submitted to AB Sugar's Finance team. Additional checks are conducted for the data across AB Sugar before it is inputted to ABF's environment data system. The data provided and output emissions are assured by EY.

Wheat

Reporting emissions by

Emissions (metric tons CO2e)

Denominator: unit of production
<Not Applicable>

Change from last reporting year

Please explain
Priorities for wheat do not currently include calculating the GHG emissions from this commodity.

C6.10

(C6.10) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Intensity figure
0.000228

Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)
3160942

Metric denominator
unit total revenue

Metric denominator: Unit total
13884000000

Scope 2 figure used
Location-based

% change from previous year
11

Direction of change
Decreased

Reason for change
The 11% decrease in tCO2e against annual revenue is driven by an 11% decrease in scopes 1 and 2 whilst total revenue has remained the same. The reduction in scopes 1 and 2 emissions are largely due to moving the emissions from our yeast processes away from scope 1 emissions. These are captured separately in the emissions we report for biogenic carbon as per the GHG Protocol. Further reductions are driven by the energy performance of our sugar segment, which accounts for 82% of the group's total energy use.
Overall, the group's use of energy reduced by 5%, with 54% of the energy from renewable sources.

C7. Emissions breakdowns

C7.1

(C7.1) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Yes

C7.1a

(C7.1a) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used greenhouse warming potential (GWP).

Greenhouse gas	Scope 1 emissions (metric tons of CO2e)	GWP Reference
CO2	2360190	IPCC Fifth Assessment Report (AR5 – 100 year)
CH4	33127	IPCC Fifth Assessment Report (AR5 – 100 year)
N2O	56253	IPCC Fifth Assessment Report (AR5 – 100 year)
SF6	0	IPCC Fifth Assessment Report (AR5 – 100 year)

C7.2

(C7.2) Break down your total gross global Scope 1 emissions by country/region.

Country/Region	Scope 1 emissions (metric tons CO2e)
Argentina	17352
Australia	78076
Austria	5
Belgium	637
Brazil	1969
Canada	10119
Chile	3415
China	312858
Colombia	1025
Czechia	549
Denmark	35
Ecuador	5
Finland	1056
France	4219
Germany	42828
India	11983
Ireland	1710
Italy	48772
Malawi	69440
Malaysia	1119
Mexico	12861
Mozambique	17094
Netherlands	1404
New Zealand	7791
Pakistan	620
Peru	565
Philippines	15
Poland	2425
Portugal	5
South Africa	339559
Spain	143969
Switzerland	5303
Thailand	14955
Turkey	4706
United Kingdom of Great Britain and Northern Ireland	1043405
Uruguay	28
United States of America	59978
Viet Nam	1076
Zambia	69732
Sri Lanka	13
Eswatini	76479
United Republic of Tanzania	40416
Singapore	0
Slovenia	0
Sweden	0
United Arab Emirates	0
Venezuela (Bolivarian Republic of)	0

C7.3

(C7.3) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

By business division

By activity

C7.3a

(C7.3a) Break down your total gross global Scope 1 emissions by business division.

Business division	Scope 1 emissions (metric ton CO2e)
Grocery	274183
Sugar	1882778
Agriculture	50911
Ingredients	222057
Retail	19641

C7.3c

(C7.3c) Break down your total gross global Scope 1 emissions by business activity.

Activity	Scope 1 emissions (metric tons CO2e)
Agricultural activities on our own land	186789
Processing and manufacturing in our direct operations	2181453
Transport and distribution in our control	81328

C-AC7.4/C-FB7.4/C-PF7.4

(C-AC7.4/C-FB7.4/C-PF7.4) Do you include emissions pertaining to your business activity(ies) in your direct operations as part of your global gross Scope 1 figure?

Yes

C-AC7.4a/C-FB7.4a/C-PF7.4a

(C-AC7.4a/C-FB7.4a/C-PF7.4a) Select the form(s) in which you are reporting your agricultural/forestry emissions.

Total emissions

C-AC7.4b/C-FB7.4b/C-PF7.4b

(C-AC7.4b/C-FB7.4b/C-PF7.4b) Report the Scope 1 emissions pertaining to your business activity(ies) and explain any exclusions. If applicable, disaggregate your agricultural/forestry by GHG emissions category.

Activity
Agriculture/Forestry

Emissions category
<Not Applicable>

Emissions (metric tons CO2e)
186789

Methodology
Other, please specify (We use a mix of sources for the factors for our agricultural emissions reflecting the variety of activities in this category.)

Please explain
Over 99% of our agricultural emissions are those from growing our own sugar cane and sugar beet crops and harvesting them including the burning of the cane crops to remove cane leaves just before they are harvested. We also include data for GHG emissions from intensive livestock farming activities which are due to enteric fermentation and the production on site of crops such as peas and corn for pig feed. Methodology is a mixture between IPCC Guidelines for National Greenhouse Gas Inventories – Volume 4, British Sugar carbon footprint methodology certified by The Carbon Trust, Department for Transport RTFO Guidance, Ecoinvent Emissions Factor Database.

Activity
Processing/Manufacturing

Emissions category
<Not Applicable>

Emissions (metric tons CO2e)
2181453

Methodology
Other, please specify (For the majority of manufacturing emissions we use international and national sources for factors such as DEFRA. For a minority of emissions from processing and manufacturing, we use activity specific factors which take into account local conditions.)

Please explain
For a minority of emissions from processing and manufacturing, we use production activity-specific factors that take into account local conditions. These include ethanol manufacture and bread baking.

Activity
Distribution

Emissions category
<Not Applicable>

Emissions (metric tons CO2e)
81328

Methodology
Default emissions factor

Please explain
We use DEFRA 2020 emission factors for our transport and distribution activities.

C7.5

(C7.5) Break down your total gross global Scope 2 emissions by country/region.

Country/Region	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Argentina	9897	9897
Australia	114161	114161
Austria	1053	1093
Belgium	1851	1885
Brazil	13971	7290
Canada	4184	4159
Chile	2413	2413
China	139383	139383
Colombia	1134	1134
Czechia	1077	1157
Denmark	103	359
Ecuador	71	71
Finland	8208	13437
France	1655	1758
Germany	25851	30545
India	14192	14192
Ireland	8230	11088
Italy	6121	8535
Malawi	29864	29864
Malaysia	1735	1735
Mexico	22598	11676
Mozambique	971	971
Netherlands	10819	11668
New Zealand	2953	2953
Pakistan	918	918
Peru	1166	1166
Philippines	15	15
Poland	11996	13499
Portugal	2950	3729
Singapore	12	12
South Africa	46986	46986
Spain	24213	26332
Sri Lanka	135	135
Switzerland	183	0
United Republic of Tanzania	5574	5574
Thailand	9398	9398
Turkey	9283	9283
United Kingdom of Great Britain and Northern Ireland	86508	152601
Uruguay	7	7
United States of America	66844	64351
Venezuela (Bolivarian Republic of)	14	14
Viet Nam	4908	3988
Zambia	14073	14073
Slovenia	167	205
Eswatini	3529	3529
Sweden	1	1
United Arab Emirates	0	0

C7.6

(C7.6) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

By business division

By activity

C7.6a

(C7.6a) Break down your total gross global Scope 2 emissions by business division.

Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Grocery	217751	246267
Sugar	116659	120517
Agriculture	31750	41549
Ingredients	246438	231464
Retail	98775	137439

C7.6c

(C7.6c) Break down your total gross global Scope 2 emissions by business activity.

Activity	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Processing and manufacturing. This includes manufacturing sites and associated distribution centres, warehouses and offices.	612597	639797
Retail stores and associated distribution centres, warehouses and offices.	98775	137439

C7.9

(C7.9) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Decreased

C7.9a

(C7.9a) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

	Change in emissions (metric tons CO2e)	Direction of change	Emissions value (percentage)	Please explain calculation
Change in renewable energy consumption	2339	Increased	0.066	We report a reduction in CO2 emissions (scope 1 and scope 2), from 3,555,187 tCO2 to 3,160,942 tCO2 between 2020 and 2021. Of the annual decrease in scope 1 and 2 emissions, 2,339 tCO2 is attributed to the change in renewable energy consumption. This is the increase in use of wood and bagasse on-site to generate electricity for consumption on-site. Thus the percentage of reduction linked to change in output is (2,339/3,555,187)*100 = 0.066%. N.B: for all our calculations in this question, we use the scope 1 and scope 2 emissions reported last year to CDP (i.e. 3,555,187 tCO2) as the denominator, as recommended in the CDP guidance.
Other emissions reduction activities	3500	Decreased	0.098	We report a reduction in CO2 emissions (scope 1 and scope 2), from 3,555,187 tCO2 to 3,160,942 tCO2 between 2020 and 2021. Of the annual decrease in scope 1 and 2 emissions, 3,500 tCO2 is attributed to other emissions reduction activities. These emissions savings are from initiatives within our British Sugar business and falls within the 2020/21 reporting year (as per C4.3b). Thus the percentage of reduction linked to change in output is (3,500/3,555,187)*100 = 0.098%. N.B: for all our calculations in this question, we use the scope 1 and scope 2 emissions reported last year to CDP (i.e. 3,555,187 tCO2) as the denominator, as recommended in the CDP guidance.
Divestment	0	No change	0	No change.
Acquisitions	0.85	Increased	0	We report a reduction in CO2 emissions (scope 1 and scope 2), from 3,555,187 tCO2 to 3,160,942 tCO2 between 2020 and 2021. Of the annual decrease in scope 1 and 2 emissions, 0.85 tCO2 is attributed to the acquisition of a business within ABF's Agriculture segment. Thus the percentage of reduction linked to change in output is (0.85/3,555,187)*100 = 0.0%. N.B: for all our calculations in this question, we use the scope 1 and scope 2 emissions reported last year to CDP (i.e. 3,555,187 tCO2) as the denominator, as recommended in the CDP guidance.
Mergers	0	No change	0	No change.
Change in output	15395	Decreased	0.43	We report a reduction in CO2 emissions (scope 1 and scope 2), from 3,555,187 tCO2 to 3,160,942 tCO2 between 2020 and 2021. Of the annual decrease in scope 1 and 2 emissions, 15,395 tCO2 is attributed to a change in output. A third of Primark's available trading days were lost as a result of store closures due to the COVID-19 pandemic. Thus the percentage of reduction linked to change in output is (15,395/3,555,187)*100 = 0.43%. N.B: for all our calculations in this question, we use the scope 1 and scope 2 emissions reported last year to CDP (i.e. 3,555,187 tCO2) as the denominator, as recommended in the CDP guidance.
Change in methodology	332513	Decreased	9.35	We continue to improve our accounting of emissions. and for this year, this includes moving the emissions from our yeast processes away from scope 1 emissions. These are captured separately in the emissions we report for biogenic carbon as per the GHG Protocol. We report a reduction in CO2 emissions (scope 1 and scope 2), from 3,555,187 tCO2 to 3,160,942 tCO2 between 2020 and 2021. Of the annual decrease in scope 1 and 2 emissions, 332,513 tCO2 is attributed to the change in methodology. This is the reclassification of yeast emissions from scope 2 to biogenic carbon emissions. Thus the percentage of reduction linked to "Change in boundary" is (332,513/3,555,187)*100 = 9.35%. N.B: for all our calculations in this question, we use the scope 1 and scope 2 emissions reported last year to CDP (i.e. 3,555,187 tCO2) as the denominator, as recommended in the CDP guidance.
Change in boundary	0	No change	0	No change.
Change in physical operating conditions	0	No change	0	No change.
Unidentified	0	No change	0	No change.
Other	0	No change	0	No change.

C7.9b

(C7.9b) Are your emissions performance calculations in C7.9 and C7.9a based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Location-based

C8. Energy

C8.1

(C8.1) What percentage of your total operational spend in the reporting year was on energy?

More than 0% but less than or equal to 5%

C8.2

(C8.2) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Yes
Consumption of purchased or acquired electricity	Yes
Consumption of purchased or acquired heat	No
Consumption of purchased or acquired steam	Yes
Consumption of purchased or acquired cooling	No
Generation of electricity, heat, steam, or cooling	Yes

C8.2a

(C8.2a) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

	Heating value	MWh from renewable sources	MWh from non-renewable sources	Total (renewable and non-renewable) MWh
Consumption of fuel (excluding feedstock)	HHV (higher heating value)	11694325	8222959	19917284
Consumption of purchased or acquired electricity	<Not Applicable>	161196	1706783	1867979
Consumption of purchased or acquired heat	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Consumption of purchased or acquired steam	<Not Applicable>	0	205131	205131
Consumption of purchased or acquired cooling	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Consumption of self-generated non-fuel renewable energy	<Not Applicable>	0	<Not Applicable>	0
Total energy consumption	<Not Applicable>	11855521	10134873	21990394

C8.2b

(C8.2b) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	No
Consumption of fuel for the generation of heat	No
Consumption of fuel for the generation of steam	No
Consumption of fuel for the generation of cooling	No
Consumption of fuel for co-generation or tri-generation	Yes

C8.2c

(C8.2c) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

Heating value
HHV

Total fuel MWh consumed by the organization
10604073

MWh fuel consumed for self-generation of electricity
<Not Applicable>

MWh fuel consumed for self-generation of heat
0

MWh fuel consumed for self-generation of steam
<Not Applicable>

MWh fuel consumed for self-generation of cooling
<Not Applicable>

MWh fuel consumed for self- cogeneration or self-trigeneration
10604073

Comment
All energy from bagasse is consumed on our site for on-site energy needs, and surplus is exported to the national grid.

Other biomass

Heating value
HHV

Total fuel MWh consumed by the organization
206871

MWh fuel consumed for self-generation of electricity
<Not Applicable>

MWh fuel consumed for self-generation of heat
163469

MWh fuel consumed for self-generation of steam
<Not Applicable>

MWh fuel consumed for self-generation of cooling
<Not Applicable>

MWh fuel consumed for self- cogeneration or self-trigeneration
0

Comment
We capture the consumption of biogas at a total group level.

Other renewable fuels (e.g. renewable hydrogen)

Heating value
HHV

Total fuel MWh consumed by the organization
1044576

MWh fuel consumed for self-generation of electricity
<Not Applicable>

MWh fuel consumed for self-generation of heat
0

MWh fuel consumed for self-generation of steam
<Not Applicable>

MWh fuel consumed for self-generation of cooling
<Not Applicable>

MWh fuel consumed for self- cogeneration or self-trigeneration
977407

Comment
We capture the consumption of wood and waste materials from sugar cane fibre at a total group level.

Coal

Heating value
HHV

Total fuel MWh consumed by the organization
1894615

MWh fuel consumed for self-generation of electricity
<Not Applicable>

MWh fuel consumed for self-generation of heat
47194

MWh fuel consumed for self-generation of steam
<Not Applicable>

MWh fuel consumed for self-generation of cooling
<Not Applicable>

MWh fuel consumed for self- cogeneration or self-trigeneration
1847421

Comment
We capture the consumption of coal at a total group level.
Our sugar businesses consume coal for self-generation or heat and/or self-generation.

Oil

Heating value
HHV

Total fuel MWh consumed by the organization
186130

MWh fuel consumed for self-generation of electricity
<Not Applicable>

MWh fuel consumed for self-generation of heat
186130

MWh fuel consumed for self-generation of steam
<Not Applicable>

MWh fuel consumed for self-generation of cooling
<Not Applicable>

MWh fuel consumed for self- cogeneration or self-trigeneration
0

Comment
We capture the consumption of gas oil and heavy gas oil at a total group level.

Gas

Heating value
HHV

Total fuel MWh consumed by the organization
5946155

MWh fuel consumed for self-generation of electricity
<Not Applicable>

MWh fuel consumed for self-generation of heat
180833

MWh fuel consumed for self-generation of steam
<Not Applicable>

MWh fuel consumed for self-generation of cooling
<Not Applicable>

MWh fuel consumed for self- cogeneration or self-trigeneration
3970700

Comment
We capture the consumption of natural gas at a total group level.

Other non-renewable fuels (e.g. non-renewable hydrogen)

Heating value
Unable to confirm heating value

Total fuel MWh consumed by the organization
195649

MWh fuel consumed for self-generation of electricity
<Not Applicable>

MWh fuel consumed for self-generation of heat
0

MWh fuel consumed for self-generation of steam
<Not Applicable>

MWh fuel consumed for self-generation of cooling
<Not Applicable>

MWh fuel consumed for self- cogeneration or self-trigeneration
23365

Comment
We capture the consumption of coke, diesel, kerosene, LPG, and petrol at a group level.

Total fuel

Heating value
HHV

Total fuel MWh consumed by the organization
20078480

MWh fuel consumed for self-generation of electricity
<Not Applicable>

MWh fuel consumed for self-generation of heat
600991

MWh fuel consumed for self-generation of steam
<Not Applicable>

MWh fuel consumed for self-generation of cooling
<Not Applicable>

MWh fuel consumed for self- cogeneration or self-trigeneration
17399600

Comment
We capture the consumption of all fuels excluding feedstocks at the group level.

C8.2d

(C8.2d) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

	Total Gross generation (MWh)	Generation that is consumed by the organization (MWh)	Gross generation from renewable sources (MWh)	Generation from renewable sources that is consumed by the organization (MWh)
Electricity	11855521	11044917	11855521	11044917
Heat	0	0	0	0
Steam	0	0	0	0
Cooling	0	0	0	0

C8.2e

(C8.2e) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in C6.3.

Sourcing method
Green electricity products from an energy supplier (e.g. green tariffs)

Energy carrier
Electricity

Low-carbon technology type
Wind

Country/area of low-carbon energy consumption
Mexico

Tracking instrument used
Contract

Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)
23937

Country/area of origin (generation) of the low-carbon energy or energy attribute
Mexico

Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

Comment
Our operations in Mexico have purchased renewable energy sourced from wind to cover part of the electricity consumption during the reporting period.

Sourcing method
Green electricity products from an energy supplier (e.g. green tariffs)

Energy carrier
Electricity

Low-carbon technology type
Solar

Country/area of low-carbon energy consumption
United Kingdom of Great Britain and Northern Ireland

Tracking instrument used
REGO

Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)
498

Country/area of origin (generation) of the low-carbon energy or energy attribute
United Kingdom of Great Britain and Northern Ireland

Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

Comment
Our operations in the UK have purchased REGOs to cover part of the electricity consumption during the reporting period.

Sourcing method
Green electricity products from an energy supplier (e.g. green tariffs)

Energy carrier
Electricity

Low-carbon technology type
Hydropower (capacity unknown)

Country/area of low-carbon energy consumption
Switzerland

Tracking instrument used
Please select

Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)
6998

Country/area of origin (generation) of the low-carbon energy or energy attribute
Switzerland

Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

Comment
Our operations in Switzerland have purchased hydropower to cover part of the electricity consumption during the reporting period.

C8.2g

(C8.2g) Provide a breakdown of your non-fuel energy consumption by country.

Country/area
Argentina

Consumption of electricity (MWh)
30737

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
30737

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Australia

Consumption of electricity (MWh)
145673

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
145673

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Austria

Consumption of electricity (MWh)
5014

Consumption of heat, steam, and cooling (MWh)
1790

Total non-fuel energy consumption (MWh) [Auto-calculated]
6804

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Belgium

Consumption of electricity (MWh)
9207

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
9207

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Brazil

Consumption of electricity (MWh)
58846

Consumption of heat, steam, and cooling (MWh)
47431

Total non-fuel energy consumption (MWh) [Auto-calculated]
106277

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Canada

Consumption of electricity (MWh)
42011

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
42011

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Chile

Consumption of electricity (MWh)
6006

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
6006

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
China

Consumption of electricity (MWh)
121089

Consumption of heat, steam, and cooling (MWh)
83396

Total non-fuel energy consumption (MWh) [Auto-calculated]
204485

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Colombia

Consumption of electricity (MWh)
7064

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
7064

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Czechia

Consumption of electricity (MWh)
2173

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
2173

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Denmark

Consumption of electricity (MWh)
610

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
610

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Ecuador

Consumption of electricity (MWh)
360

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
360

Is this consumption excluded from your RE100 commitment?

<Not Applicable>

Country/area
Finland

Consumption of electricity (MWh)
34746

Consumption of heat, steam, and cooling (MWh)
24122

Total non-fuel energy consumption (MWh) [Auto-calculated]
58868

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
France

Consumption of electricity (MWh)
30033

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
30033

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Germany

Consumption of electricity (MWh)
60255

Consumption of heat, steam, and cooling (MWh)
9753

Total non-fuel energy consumption (MWh) [Auto-calculated]
70008

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
India

Consumption of electricity (MWh)
18874

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
18874

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Ireland

Consumption of electricity (MWh)
24834

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
24834

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Italy

Consumption of electricity (MWh)
19873

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]

19873

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Malawi

Consumption of electricity (MWh)
82473

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
82473

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Malaysia

Consumption of electricity (MWh)
2622

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
2622

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Mexico

Consumption of electricity (MWh)
49525

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
49525

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Mozambique

Consumption of electricity (MWh)
13908

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
13908

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Netherlands

Consumption of electricity (MWh)
25017

Consumption of heat, steam, and cooling (MWh)
2151

Total non-fuel energy consumption (MWh) [Auto-calculated]
27168

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
New Zealand

Consumption of electricity (MWh)
27214

Consumption of heat, steam, and cooling (MWh)

0

Total non-fuel energy consumption (MWh) [Auto-calculated]
27214

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Pakistan

Consumption of electricity (MWh)
2336

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
2336

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Peru

Consumption of electricity (MWh)
5843

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
5843

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Philippines

Consumption of electricity (MWh)
21

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
21

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Poland

Consumption of electricity (MWh)
16895

Consumption of heat, steam, and cooling (MWh)
29

Total non-fuel energy consumption (MWh) [Auto-calculated]
16924

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Portugal

Consumption of electricity (MWh)
9935

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
9935

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Singapore

Consumption of electricity (MWh)

30

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
30

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Slovenia

Consumption of electricity (MWh)
480

Consumption of heat, steam, and cooling (MWh)
231

Total non-fuel energy consumption (MWh) [Auto-calculated]
711

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
South Africa

Consumption of electricity (MWh)
52451

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
52451

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Spain

Consumption of electricity (MWh)
93306

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
93306

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Sri Lanka

Consumption of electricity (MWh)
255

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
255

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Eswatini

Consumption of electricity (MWh)
9747

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
9747

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area

Sweden

Consumption of electricity (MWh)
60

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
60

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Switzerland

Consumption of electricity (MWh)
6998

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
6998

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
United Republic of Tanzania

Consumption of electricity (MWh)
17407

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
17407

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Thailand

Consumption of electricity (MWh)
19389

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
19389

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Turkey

Consumption of electricity (MWh)
19916

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
19916

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
United Arab Emirates

Consumption of electricity (MWh)
0

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
0

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
United Kingdom of Great Britain and Northern Ireland

Consumption of electricity (MWh)
407326

Consumption of heat, steam, and cooling (MWh)
119

Total non-fuel energy consumption (MWh) [Auto-calculated]
407445

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Uruguay

Consumption of electricity (MWh)
317

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
317

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
United States of America

Consumption of electricity (MWh)
132922

Consumption of heat, steam, and cooling (MWh)
30198

Total non-fuel energy consumption (MWh) [Auto-calculated]
163120

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Venezuela (Bolivarian Republic of)

Consumption of electricity (MWh)
44

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
44

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Viet Nam

Consumption of electricity (MWh)
8573

Consumption of heat, steam, and cooling (MWh)
5911

Total non-fuel energy consumption (MWh) [Auto-calculated]
14484

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

Country/area
Zambia

Consumption of electricity (MWh)
84369

Consumption of heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
84369

Is this consumption excluded from your RE100 commitment?
<Not Applicable>

C9. Additional metrics

C9.1

(C9.1) Provide any additional climate-related metrics relevant to your business.

Description
Waste

Metric value
121078

Metric numerator
Tonnes of hazardous and non-hazardous waste.

Metric denominator (intensity metric only)
N/A

% change from previous year
25

Direction of change
Increased

Please explain
We report here total hazardous and non-hazardous waste as a climate-related metric. This year these waste streams increased by 25% compared with the prior year in which we reported 96,483 tonnes.
In total, ABF generated 571,202 tonnes of waste in 2020/21, of which 79% was recycled, recovered or had another beneficial use.

We remain focused on minimising waste production and maximising the opportunities to reuse and recycle the materials. As well as the environmental impacts of waste and associated GHG emissions (as reported in our scope 3 inventory), managing and safely disposing of waste is a cost to the businesses. Therefore the first priority is to minimise it by extracting as much value as possible from all our raw materials. When we do have unavoidable waste materials, we look at how these can be of benefit to our operations. This includes implementing processes to turn waste into energy sources such as using the biogas from wastewater treatment processes to feed our combined heat and power (CHP) plants or the generation of renewable energy from anaerobic digestion plants. We consider alternative uses for waste materials including making compost, replenishing soil and as building or packaging materials. Where appropriate we donate surplus food products to charities and community groups. Again this year, all our business segments have recycled far more waste than they have sent to landfill; the figures range from 81% in our sugar segment of total waste generated was recycled to 96% in our retail segment. These are substantial amounts of waste materials which have been segregated to fulfil a beneficial purpose when reused or recovered.

Description
Energy usage

Metric value
21990393

Metric numerator
MWh

Metric denominator (intensity metric only)
N/A

% change from previous year
4

Direction of change
Decreased

Please explain
As energy use is one of our main environmental impacts and is a significant cost coupled with fluctuations in the price of fuels, it remains a key focus for the effective management of our businesses. They explore changes to their energy mix and ways of generating their own energy, and a number have invested in combined heat and power plants (CHP) and cycle gas turbines. Of the total energy consumed this year, 53% came from renewable sources, a proportion which has increased incrementally over the last five years.

In 2021, our total energy use was 21,990GWh, a 4% decrease compared with 2020. Our Sugar businesses were responsible for consuming 82% of that total, or 17,950GWh. They have continually improved energy use over the last decade and look to drive efficiency and do more with every unit of energy consumed. For example, as well as producing both core sugar products and a range of speciality sugars, each of the 27 advanced sugar manufacturing sites produces more than 24 co-products, including molasses, sugar beet pulp and bioethanol.

Some of our sugar sites are deemed ‘energy positive’ which means that they have the ability to generate energy on-site which is surplus to their needs. When this happens, they export it to the national grid or other organisations.

Illovo has recently formed an Energy Forum working group where experts from across the Illovo group come together to look at efficiency, reduction and energy plans. This co-ordination, strategy sharing and community of practice Forum has identified water stewardship, improving energy efficiencies and air quality as key focus areas.

C10. Verification

C10.1

(C10.1) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Third-party verification or assurance process in place
Scope 3	Third-party verification or assurance process in place

C10.1a

(C10.1a) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Verification or assurance cycle in place
Annual process

Status in the current reporting year
Complete

Type of verification or assurance
Limited assurance

Attach the statement
abf responsibility update 2021.pdf

Page/ section reference
Please see pages 54 and 54 of our 2021 Responsibility Update.
The assurance statement can also be viewed in our Governance, Reporting and Assurance ESG Insight 2021 document available at https://www.abf.co.uk/responsibility/reports

Relevant standard
ISAE3000

Proportion of reported emissions verified (%)
100

C10.1b

(C10.1b) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Scope 2 approach
Scope 2 location-based

Verification or assurance cycle in place
Annual process

Status in the current reporting year
Complete

Type of verification or assurance
Limited assurance

Attach the statement
abf responsibility update 2021.pdf

Page/ section reference
Please see pages 54 and 54 of our 2021 Responsibility Update.
EY perform limited assurance of our location-based and market-based emissions for scope 2.
The assurance statement can also be viewed in our Governance, Reporting and Assurance ESG Insight 2021 document available at https://www.abf.co.uk/responsibility/reports

Relevant standard
ISAE3000

Proportion of reported emissions verified (%)
100

Scope 2 approach
Scope 2 market-based

Verification or assurance cycle in place
Annual process

Status in the current reporting year
Complete

Type of verification or assurance
Limited assurance

Attach the statement
abf responsibility update 2021.pdf

Page/ section reference
Please see pages 54 and 54 of our 2021 Responsibility Update.
EY perform limited assurance of our location-based and market-based emissions for scope 2.
The assurance statement can also be viewed in our Governance, Reporting and Assurance ESG Insight 2021 document available at https://www.abf.co.uk/responsibility/reports

Relevant standard
ISAE3000

Proportion of reported emissions verified (%)
100

C10.1c

(C10.1c) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Scope 3 category
Scope 3: Purchased goods and services
Scope 3: Capital goods
Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
Scope 3: Upstream transportation and distribution
Scope 3: Waste generated in operations
Scope 3: Business travel
Scope 3: Use of sold products
Scope 3: End-of-life treatment of sold products

Verification or assurance cycle in place
Annual process

Status in the current reporting year
Complete

Type of verification or assurance
Limited assurance

Attach the statement
abf responsibility update 2021.pdf

Page/section reference
Please see pages 54 and 54 of our 2021 Responsibility Update.
The assurance statement can also be viewed in our Governance, Reporting and Assurance ESG Insight 2021 document available at https://www.abf.co.uk/responsibility/reports

Relevant standard
ISAE3000

Proportion of reported emissions verified (%)
100

C10.2

(C10.2) Do you verify any climate-related information reported in your CDP disclosure other than the emissions figures reported in C6.1, C6.3, and C6.5?
No, we do not verify any other climate-related information reported in our CDP disclosure

C11. Carbon pricing

C11.1

(C11.1) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?
Yes

C11.1a

(C11.1a) Select the carbon pricing regulation(s) which impacts your operations.
EU ETS
South Africa carbon tax
UK ETS

C11.1b

(C11.1b) Complete the following table for each of the emissions trading schemes you are regulated by.

EU ETS

% of Scope 1 emissions covered by the ETS
40

% of Scope 2 emissions covered by the ETS
0

Period start date
January 1 2021

Period end date
December 31 2021

Allowances allocated
75149

Allowances purchased
113057

Verified Scope 1 emissions in metric tons CO2e
188206

Verified Scope 2 emissions in metric tons CO2e
0

Details of ownership
Facilities we own and operate

Comment

UK ETS

% of Scope 1 emissions covered by the ETS
29

% of Scope 2 emissions covered by the ETS
0

Period start date
January 1 2021

Period end date
December 31 2021

Allowances allocated
349669

Allowances purchased
357956

Verified Scope 1 emissions in metric tons CO2e
707625

Verified Scope 2 emissions in metric tons CO2e
0

Details of ownership
Facilities we own and operate

Comment

C11.1c

(C11.1c) Complete the following table for each of the tax systems you are regulated by.

South Africa carbon tax

Period start date
January 1 2020

Period end date
December 31 2020

% of total Scope 1 emissions covered by tax
7

Total cost of tax paid
287833

Comment
The payment referred to above is in respect of the period 1 January 2020 to 31 December 2020.
The payment for the period 1 June 2019 – 31 December 2019 was R3,3m. Total paid in respect of SA Carbon Tax from inception: R9,3m.

C11.1d

(C11.1d) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

Our strategy for compliance is to:

1 - Meet compliance levels for all appropriate environmental legislation and other requirements relating to our activities. Our site-level environmental managers and finance teams collaborate to ensure compliance with national or regional tax price schemes.

2 - Continually improve our environmental performance through a process of monitoring, measuring and reviewing our environmental impacts. For energy, we utilise energy more efficiently to reduce the use of fossil fuels and the production of associated greenhouse gas emissions. Where financially or operationally viable, our businesses will change to less carbon-intensive fuels for manufacturing and transportation.
3 - Maximise the efficient use of our raw materials and minimise waste generation through promotion of re-use and recycling.

4 - Include environmental regulation tracking as part of the group-wide environmental compliance and risk management audit programme. This is a rolling site-level audit programme conducted by an independent third-party provider. Where there is a risk of regulatory non-compliance, the finding is reported to ABF's HSE team and progress towards closure of the finding is monitored.

C11.2

(C11.2) Has your organization originated or purchased any project-based carbon credits within the reporting period?
Yes

C11.2a

(C11.2a) Provide details of the project-based carbon credits originated or purchased by your organization in the reporting period.

Credit origination or credit purchase
Credit purchase

Project type
Energy efficiency: households

Project identification
Twinings works with Climate Impact Partners to support projects that increase access to clean cookstoves and water filters in Kenya. These projects, through avoiding/reducing fuel consumption, help Twinings to offset its carbon emissions while delivering benefits to local communities in of its key supply chain geographies. Twinings Operations (UK and Poland) have been certified carbon neutral for scopes 1 and 2 by The Carbon Trust. After measuring its footprint, the supply centres in Poland and the UK have developed a carbon management plan to reduce emissions and use energy resources more efficiently. Twinings is on its way to making all its team and herbal infusion carbon neutral by 2030.
In 2020, 4,186 tonnes of credits were purchased and in 2021, 9,180 credits were purchased. We report here the 2021 data. The credits have been verified using the Gold Standard and CDM systems.

Verified to which standard
Gold Standard

Number of credits (metric tonnes CO2e)
9180

Number of credits (metric tonnes CO2e): Risk adjusted volume
9180

Credits cancelled
Yes

Purpose, e.g. compliance
Voluntary Offsetting

C11.3

(C11.3) Does your organization use an internal price on carbon?
Yes

C11.3a

(C11.3a) Provide details of how your organization uses an internal price on carbon.

Objective for implementing an internal carbon price
Navigate GHG regulations
Drive energy efficiency

GHG Scope
Scope 1

Application
ABF has not set an internal carbon price but the decentralised nature of our group means that each business is free to establish a price based relevant to their decision making on carbon management. British Sugar and Azucarera have set an internal price because of existing regimes in their country of operations and due to potential changes in pricing schemes.
These businesses use internal carbon pricing as a tool to help manage risks and opportunities to operations participating in the EU ETS and UK ETS, and in anticipation of new carbon regulations. They internalise the current EU ETS market price so that there is consistency across their European operations.

Actual price(s) used (Currency /metric ton)
20

Variance of price(s) used
The use of the EU ETS price means that the price used may vary linked to market demand. Over recent years, reforms to the EU ETS means that the price of carbon allowances has moved. At the high end, this has reached approximately £24.00 per tonne from lows of £5.00 per tonne. Our businesses have used this approach to support their efforts to plan their medium and long-term work in carbon management.

Type of internal carbon price
Other, please specify (A price reflecting the relevant market)

Impact & implication
British Sugar and Azucarera use the internal carbon price to support medium and long-term planning within their businesses. The use of an internal carbon price drives both emission reduction strategies and, aligned with this, reduced operating costs.
A number of our businesses are now participating in carbon taxes or preparing for the introduction of national carbon tax schemes. For example, in 2019 South Africa introduced a carbon tax. Our South African business Illovo has worked to incorporate the price into project finance justification models. It is anticipated that the carbon tax will increase the cost of scope 1 energy for Illovo by approximately 7%. As part of the business's response to the national GHG regulation, further focus has been placed on maximising the energy efficiency programmes and effectively manage the allowances.

C12. Engagement

C12.1

(C12.1) Do you engage with your value chain on climate-related issues?
Yes, our suppliers
Yes, our customers/clients
Yes, other partners in the value chain

C12.1a

(C12.1a) Provide details of your climate-related supplier engagement strategy.

Type of engagement
Innovation & collaboration (changing markets)

Details of engagement
Run a campaign to encourage innovation to reduce climate impacts on products and services

% of suppliers by number

% total procurement spend (direct and indirect)

% of supplier-related Scope 3 emissions as reported in C6.5

Rationale for the coverage of your engagement
ABF's decentralised approach to doing business allows each business to engage with its suppliers as it considers best. Engagement decisions are made locally because they are most successful when made by the people who have the best understanding of the prevailing conditions in their supply chains.

As an example, AB Sugar China faces key environmental challenges relating to meeting product demand while dealing with limited resources such as land, water and energy, and responding to risks associated with climate change. Specifically;
• Both the Hebei and Inner Mongolia provinces in which AB Sugar China operates are classified as water scarce regions by the World Wildlife Fund (WWF) and our two AB Sugar China sites have been identified as operating in areas of high water stress through our use of the WWF-Water Risk Filter Tool (as disclosed in ABF's CDP Water disclosure).
• The growing season in Northern China is relatively short in comparison with other parts of the world due to cooler temperatures in winter and spring. This requires harvesting of sugar beet over a 6-week period in October, which is vulnerable to extreme weather events such as frost.
• Soil and water quality, for example higher sodium from groundwater and nitrogen content from nitrogen fertiliser use, is known to increase impurities in the sugar product because of challenges in sugar beet processing.

These environmental challenges are linked to the commercial strategy of increasing the sugar content of the beet crop and commanding a higher price for premium sugar products, and directly impact key stakeholders such as AB Sugar China's 4,500 sugar beet growers. AB Sugar China recognises the importance in engaging with these sugar beet growers to ensure a sustainable supply of sugar beet. Accordingly, AB Sugar China has started to use new channels to communicate with their growers including the launch of a bespoke mobile phone application. The communications have provided growers with advice on agronomy to help achieve strong productivity and

to provide them with solutions to overcome specific challenges such as those related to weather or localised soil quality.

Impact of engagement, including measures of success
Since 2007/08, AB Sugar China has made a concerted effort to modernise growers' agricultural businesses. AB Sugar China has worked extensively with growers to educate them on how to best grow their crop sustainably, through its Sustainable Agriculture Programme. AB Sugar China offers a multi-channel, targeted approach focused on delivering simplified content supported by comprehensive research and development to growers over various channels, including social media. AB Sugar China's Sustainable Agriculture Programme was launched in March 2014 to increase productivity, embrace conservation and improve lives. The company's agricultural strategy is focused on sugar beet crop optimisation and driving efficiencies to increase yield and sugar content, while reducing water and fertiliser use. Since 2007/08, beet volume at AB Sugar China's two factories has increased two-fold in part due to grower's beet yields rising by 212% (26t/ha to 55t/ha), due to knowledge sharing and AB Sugar China's investment in mechanisation and helping to implement best farming practices. AB Sugar China is measuring the success of this programme by the number of growers who take part in the program as well as the increase in sugar beet yield.

Comment
One of the steps taken has been our introduction of the Pay by Sugar (PBS) model, which sets us apart from others within the Chinese industry. Traditionally, our growers have been paid per tonne of sugar beet, with no adjustment for the sugar content in the beet. Therefore, reflecting models outside of China, we have moved to PBS where our growers are paid a headline price per tonne of beet which rewards them for developing their agronomy practices by improving their yield and sugar content, thus crop profitability. In tandem, for us, helps to drive down our costs of production by having improved beet quality and operational efficiency at both our factories.

In 2020, we set an ambitious target of having 100% of our large growers contracted to PBS by the end of 2021/22. We are currently ahead of target with 77% contracted.

This demonstrates the level of confidence in this mutually beneficially partnership as together we are improving agronomy practices resulting in the reduction of fertilizer applications that are not detrimental to crop quality and generating more from less that rewards hard work and dedication. All bodes well for our ambitions of improving the competitiveness of the Chinese beet sugar industry through education, technological advancements and competitiveness. Moving forward, we aim to increase further agricultural knowledge, yield improvements, profitability and crop management, all helping us to have more sustainable methods and helping us advance our market position. We have already seen over the past two years our joint efforts with our growers have made sugar beet a more competitive crop to grow. I'm therefore extremely pleased that both our growers and AB Sugar China have been recognised recently by the China Sugar Association with their 'Innovation Award' for the implementation of PBS in recognition of the contribution we are making towards the Chinese beet sugar industry competitiveness on the global sugar market and the alignment of interests of both growers and processor.

Type of engagement
Engagement & incentivization (changing supplier behavior)

Details of engagement
Run an engagement campaign to educate suppliers about climate change

% of suppliers by number

% total procurement spend (direct and indirect)

% of supplier-related Scope 3 emissions as reported in C6.5

Rationale for the coverage of your engagement
ABF's decentralised approach to doing business allows each business to engage with its suppliers as it considers best. Engagement decisions are made locally because they are most successful when made by the people who have the best understanding of the prevailing conditions in their supply chains.

As an example, AB Sugar's Spanish business, Azucarera recognises that beet growing and sugar production are vital industries for large rural areas of Spain and for the national sugar supply. Azucarera works in collaboration with field technicians, AIMCRA (in beet research and promotion) and Agroteo (in services for growers) to promote productive activity. For over 50 years Azucarera has been supporting and co-financing with our growers the work of the Research Association for Improving the Sugar Beet Crop (AIMCRA), closely cooperating with their researchers and technical staff in testing and analysing the performance of new beet varieties and products for pest control and plant disease, among other initiatives.

Impact of engagement, including measures of success
We have engaged our beet growers across a number of areas including:
• Precision agriculture: Progress in precision agriculture using Big Data and remote sensing systems. This technique offers a new approach to agricultural work and the most important aspects of crop management, such as nitrogen management, water stress, state of ripening and the sugar content of the beet.
• Irrigation recommendations: These recommendations take into account the state of the plant and land and use information from satellites and local weather stations to optimise the irrigation systems used.
• Fertilization of areas through a pilot project: To establish the nitrogen curve and allow growers to adopt decisions on fertilization based on the nutritional state of the crop.
• Boosting of solar irrigation: We have continued to promote solar irrigation through a campaign with growers and visits to fields in which these systems have already been implemented and are fully operational.
• Efficient control of disease: Joint projects with AIMCRA to test beet species resistant to beet leaf spot.
• Training for beet growers: Jointly with AIMCRA and Agroteo, we provide training courses in pursuance of the training requirements established in the "Agri-Environment and Climate Aids".
• "Irrigation advice" and other initiatives: Through this plan, among other actions, we send our growers weekly indications through an app of how much water the beet needs.
• Free energy counselling: With the aim of helping growers reduce their energy consumption. In addition, over the past year we renegotiated the rates they are charged.
• Advice on the use of nitrogen and other fertilizers: To avoid as far as possible an excessive use of pesticides in keeping with the goals set in the European Green Deal.
• Improvement of soil quality: We are collaborating with others in the testing of different actions to increase and improve soil microbiota. We already have an integrated production method in this regard for La Rioja and Andalusia.

Comment
Azucarera has continually developed and implemented innovative ways to simplify and automate processes, reduce costs and improve efficiencies. Azucarera has achieved this across the supply chain, from field to factory, to customer deliveries. In the field, Azucarera has significantly increased the use of mobile applications to integrate the activities of growers and agricultural teams, allowing both parties to prioritise and focus on how best to use their time, including when managing crop growth plans. The field satellite images and real-time data enable us to make immediate decisions in partnership with our growers. These include the ability to make informed decisions about the required quantity and location for fertiliser application. The ability to monitor water levels and climatic conditions also informs our irrigation decisions and allows us to make transport arrangements without having to visit the fields.

Type of engagement
Innovation & collaboration (changing markets)

Details of engagement
Run a campaign to encourage innovation to reduce climate impacts on products and services

% of suppliers by number

% total procurement spend (direct and indirect)

% of supplier-related Scope 3 emissions as reported in C6.5

Rationale for the coverage of your engagement
Primark's long-term ambition is to source all the cotton in its supply chain responsibly and has teamed up with agricultural experts CottonConnect and the SEWA to create the Primark Sustainable Cotton Programme in 2013.

Impact of engagement, including measures of success
Primark developed the programme and launched the first pilot in India in 2013 in collaboration with agronomic experts, Cotton Connect, and the grassroots organisation, the Self-Employed Women's Association, with the aim of reducing its impact on the environment, changing the way the business sources its cotton and improving the livelihoods of farmers. We refer here to farmers within Primark's supply base.
Equipping small holder farmers with the knowledge and means to grow cotton using more sustainable farming methods has resulted in improved cotton yields. On average, farmers who have completed the three-year training programme have increased their profits from cotton by over 200% (in comparison to a group of control farmers). Sustainable agricultural practices have proven benefits. On average, farmers in the programme use 40% less chemical pesticides and fertilisers and 10% less water used by acre, with a 14% increase in yield and growth in profits by 200%. Percentages are in comparison to control farmers. Average results from the Primark Sustainable Cotton Programme in India, 2013-2019, based on results from 6,274 programme farmers and 363 control farmers over the same period.
The programme has seen great success and has now been rolled out to Pakistan and Bangladesh with the commitment to train 275,000 farmers by the end of 2023.

Comment

Type of engagement
Engagement & incentivization (changing supplier behavior)

Details of engagement
Run an engagement campaign to educate suppliers about climate change

% of suppliers by number

% total procurement spend (direct and indirect)

% of supplier-related Scope 3 emissions as reported in C6.5

Rationale for the coverage of your engagement
Primark has long-standing and deep relationships with many of its suppliers. The majority have supplied the company for more than 6 years, and the longest-standing supplier has worked with Primark for more than 22 years. Our sustainability strategy Primark Cares was launched in 2021 through a multi-channel communications and engagement strategy, which included a bespoke event for suppliers. Primark has a number of long-term supplier relationships so for the purpose of the launch of Primark Cares, we focused on educating and informing the top 100 suppliers and employees. Due to the pandemic and global nature of our supplier base, this event was held virtually.

Impact of engagement, including measures of success
During this event, suppliers were provided with an overview of Primark Cares, our ambition across the areas of product, planet and people, including targets, and suggestions on how they can support in helping deliver these targets. Suppliers were offered the opportunity to ask questions during the session during a live Q&A. The average turnout for this session was 72%, with peak attendance over 170 attendees.

We continue to engage with suppliers on Primark Cares through our sourcing and product teams, in addition to our 130 ethical trade team on the sourcing markets. We have developed a Supplier Effectiveness Programme which is designed to help suppliers optimise their operating costs to support the delivery of our strategy.

Comment

Type of engagement
Engagement & incentivization (changing supplier behavior)

Details of engagement
Run an engagement campaign to educate suppliers about climate change

% of suppliers by number

% total procurement spend (direct and indirect)

% of supplier-related Scope 3 emissions as reported in C6.5

Rationale for the coverage of your engagement
In Pakistan, where Westmill Foods source basmati rice, water has become scarcer over the past 20 years as the result of farming methods and climate change. Water has become an increasingly contentious issue because agriculture uses more than 90% of the country's fresh water. Traditional rice-growing methods are particularly water-intensive and release a significant amount of GHGs into the atmosphere. Traditional rice cultivation is estimated to be responsible for 10% of the world's methane emissions.

Together with their partners, the Swiss Development Corporation (SDC), Helvetas and Galaxy Rice, Westmill Foods is encouraging positive change in the Punjab region by promoting the standards of the Sustainable Rice Platform protocol (SRP), – a multi-stakeholder partnership set up by the United Nations. Helvetas and Galaxy Rice provide training in SRP techniques, and Westmill purchases the rice produced. The training is wide-ranging and benefits both farmers and their communities. It covers the use of water-saving technologies including land laser levelling and alternate wetting and drying, as well as other interconnected topics such as pesticide management and agribusiness techniques.

Impact of engagement, including measures of success
By the end of the 2020/21 reporting year impressive results had been achieved:
• 25% reduction in water use
• 20% increase in yields
• 38% increase in net incomes
• 48% reduction in GHG emissions
After starting out with 600 farmers, the project has been expanded for another four years until 2025 to reach 1,200 farmers. Westmill Foods are now exploring the potential of replicating this approach in Thailand.

Comment

(C12.1b) Give details of your climate-related engagement strategy with your customers.

Type of engagement & Details of engagement

Collaboration & innovation	Run a campaign to encourage innovation to reduce climate change impacts

% of customers by number

% of customer - related Scope 3 emissions as reported in C6.5

Please explain the rationale for selecting this group of customers and scope of engagement
ABF's decentralised approach to doing business allows each business to engage with its customers as it considers best. Engagement decisions are made locally because they are most successful when made by the people who have the best understanding of the prevailing conditions in those markets.

As an example, as part of AB Sugar's 2030 commitments, British Sugar evaluated its GHG emissions across its value chain and identified transportation as an opportunity to reduce its own emissions, as well as an opportunity for its customers to reduce their emissions through engagement with customers and distributors. In 2018, British Sugar reviewed its payload process, namely the amount of product being sold per delivery and identified an opportunity to improve the quantity of sugar being delivered on every load to customers. The aim was to reduce the number of deliveries and in turn reduce the business's impact on the environment. The environmental benefits include reduced time on the road, reduced use of fuels and resultant emissions ultimately aiming to reduce British Sugar's carbon footprint. In order to maximise the quantity of sugar to be delivered, collaboration is required across all elements of the supply chain, starting with the order being placed, through to the loading of the delivery vehicles and finally, delivery to the customer.

Impact of engagement, including measures of success
British Sugar's aim was to reduce the number of deliveries and in turn reduce the business's impact on the environment in three key areas:
1. Payload increase of 20% - on UK bagged sugar (from 2018 baseline)
2. Payload greater than 28.5 tonnes on bulk dry sugar
3. Age of Abbey & Wincanton fleet vehicles < 4 years

Current performance:
1. The baseline was 18.5 tonnes in 2018-19, in 2019-20 we achieved 21.2 tonnes and in 2020-21 we are still trending at just over 21 tonnes
a. As the order size is at times uncontrolled (SLA provides financial incentivisation) we have added a measure on load building performance. This shows we consistently have a net positive impact of around 4 tonnes per vehicle on mixed orders.
b. Additionally, our groupage solution for small pallet orders is on average saving 18 to 20 trips a week where a full vehicle would have been used for a delivery of less than 6 pallets.
2. Delivered Payload this year to date is tracking at 28.79 tonnes (2019-20 was 28.3 tonnes). Specific work at the Wissington factory has seen a sharp rise in fill adherence. The percentage of orders is at 29 tonnes or above this year. This is 87% compared with 2019/20 of 68% which shows the business's approach is driving improvement.
3. Eleven new units have been added to the Abbey core fleet this year with an average fleet age of 3.2 years. A fleet replacement programme is now in place and will continue to refresh assets.
Driving supply chain efficiency British Sugar's Beet Delivery Service aims to transport crops in the most environmentally efficient ways. Advanced mapping software is enabling more fuel-efficient routes, with beet growers matched to the closest processing factories with capacity, and prioritisation of crop production closer to processing sites. A telematic monitoring system is contributing to lower impacts by cutting vehicle idling time and unnecessary fuel consumption. British Sugar has identified other opportunities to reduce the impact of deliveries. For example, by combining multiple orders, developing new packaging and incentivising customers to order the most environmentally beneficial payload. The company's logistics partner has been able to increase average payload by 440kg, while a trial to analyse different tractor unit weights has seen an increase of 300kg in payloads.

Type of engagement & Details of engagement

Education/information sharing	Run an engagement campaign to education customers about your climate change performance and strategy

% of customers by number

% of customer - related Scope 3 emissions as reported in C6.5

Please explain the rationale for selecting this group of customers and scope of engagement
The customer communications campaign for Primark Cares is called How Change Looks. At launch, it was a multi-channel campaign with a number of touchpoints, including in-store point of sale and windows across all markets; online content across the Primark website and social channels and earned media outreach to key retail and fashion publications read by consumers. This was combined with stakeholder engagement too, with a specific stakeholder event held on the day of launch. These stakeholders were specifically selected due to their influence and impact on customer education on the topic of sustainability. The first week of launch recorded the highest level of coverage from both top-tier online news outlets and social media.

Impact of engagement, including measures of success
In online news, top tier outlets across markets such as the BBC, The Guardian, Le Figaro, Les Echos, The Mirror, Daily Mail, Elle Spain reported on the campaign. Some trade media such as The Retail Gazette, Sourcing Journal and Apparel Insider also shared the news. On social media, Primark's owned digital channels such as its websites and Instagram were key in driving engagement with the campaign with the top engaging post earning 64.3K engagements. Influencers across markets were also active in driving positive commentary towards the campaign.

We continue to use How Change Looks to deliver customer communications. For example, we were approached by a customer about partnering with us on repair and we have now created a programme which builds on our commitment to give clothes a long life and out of landfill. We have now trained 200+ customers in the UK and Germany on repair and plan to roll it out further during 2022. We continue to roll out educational content on repair to customers on our website and social channels to our 24 million followers.

Type of engagement & Details of engagement

Collaboration & innovation	Other, please specify (Engagement with retail partners on packaging)

% of customers by number
0

% of customer - related Scope 3 emissions as reported in C6.5
0

Please explain the rationale for selecting this group of customers and scope of engagement
George Weston Foods collaborates with its major retail partners and quick service restaurant customers on a range of sustainability initiatives. George Weston Foods engages its customers (retail distributors) through regular meetings and contract management conversations to ensure alignment on strategy and key initiatives. The key interest areas related to sustainability include products, services and initiatives that complement or support their customers' sustainability ambitions, for example ethical sourcing and packaging.

Impact of engagement, including measures of success
In line with the member targets of the Australian Packaging Covenant Organisation, George Weston Food's commitment is that by 2025 all its packaging will be designed to be 100% recyclable, reusable or compostable to help "close-the-loop". This shall be progressed through the continuous reduction of packaging volume, innovation, improved design and minimising waste material.

Some examples of packaging initiatives that have been undertaken include the following:
-Tip Top is replacing polystyrene bread bag tags with 100 per cent recycled and recyclable cardboard material which can be recycled if placed in a used envelope at kerbside collection
-DON is replacing PVC trays with PET which can be recycled at kerbside and recyclable top webs that can be returned to store via RedCycle
-The majority of MAURI's flour and ingredients bags are recyclable. Trials are underway to remove LDPE lining and PE lining from high fat products
-The majority of Yumi's packaging is recyclable, with sourcing underway to find an alternative for falafel bags.

George Weston Foods is committed to providing simple, clear and transparent product information and plans to roll out the Australasian Recycling Logo (ARL) on all Tip Top packaging by the end of 2023. The ARL is an evidence-based tool that provides easy to understand recycling information when consumers need it most. George Weston Foods is working hard to update all its packaging, and already have the ARL Logo on 60% of Tip Top's products. A Soft Plastics Recycling logo is also across a range of bread products in New Zealand.

Type of engagement & Details of engagement

Collaboration & innovation	Other, please specify (Collaboration with customers to monitor their carbon emissions)

% of customers by number

% of customer - related Scope 3 emissions as reported in C6.5

Please explain the rationale for selecting this group of customers and scope of engagement
The 15 customers engaged with this reporting service are integrators and feed compounders who are in the process of building a sustainability strategy, or have not yet considered sustainability metrics such as life cycle assessments. The scope of engagement calculates customers carbon footprints from farm gate in beef, dairy, swine, broiler and layer live production systems.

Impact of engagement, including measures of success
Our animal nutrition technology business AB Vista has partnered with sister company Intellync to offer a new reporting service that allows its customers to gain a quick and thorough insight regarding their carbon emissions, helping them to make decisions to reduce their environmental impact. Using independent reporting, and employing recognised methodologies, the new emissions reporting service focuses on supporting agricultural companies' sustainability programmes by identifying areas within the feed production process with a high emissions rate and providing tailored strategies to reduce this environmental impact.

Engagement is measured by the number of what-if scenarios performed with the customers following reporting. These scenarios identify the best leverages for reducing its carbon footprint through:
• manure management,
• feed additive,
• increased use of by-products,
• change in ingredient sourcing,
• improved performance; and
• improved breeding management.
Customers are engaged in monitoring their carbon footprint and mapping its evolution over time. Using the reporting service, carbon footprint reductions have been calculated between 1% and 9%, depending on the scenario used.

C12.1d

(C12.1d) Give details of your climate-related engagement strategy with other partners in the value chain.

Primark were among the first signatories to commit to Textiles 2030, a collaboration and voluntary initiative led by WRAP building on the learnings and success of the SCAP 2020 initiative. The initiative aims to accelerate the textile industry's movement towards circularity and system change by limiting the impact that clothes and home textiles have on climate change in line with the Paris Agreement and the UN Fashion Industry Charter for Climate Action. Our commitment to Textiles 2030 includes sharing the ambition to create and deliver a UK-wide roadmap for circular textiles by making more durable, recyclable and re-usable products and using more recycled, circular materials.

Since 2018, Primark has been a participant in the Ellen MacArthur Foundation's Make Fashion Circular Initiative. We support EMF's development of their "Vision of a Circular Economy for Fashion" and have ambitions to implement the key principles of circular fashion: that products are used more, made to be made again, and made from safe and recycled or renewable inputs.

Primark joined the United Nations' Fashion Charter (UNFCCC) in October 2020. The Fashion Industry Charter has eight working groups, focused on key areas and sub-targets of the charter, which are led by co-chairs from Signatory Brands and Supporting Organisations. Primark actively contribute to a number of these groups, attending regular meetings, to discuss progress and key actions.

Our UK Grocery division is a signatory to the Courtauld Commitment, a voluntary agreement by UK food and beverage companies to cut carbon, water and waste associated with their products. The recently launched Courtauld 2030 Commitment extends these targets to 50% absolute reduction in GHG emissions associated with the consumption of food and drink in the UK by 2030 using a 2015 baseline year.

AB Agri is a member of the Global Feed LCA Institute (GFLI) and helped to build the Global Feed Database, which can be used to evaluate the environmental impact of feed produced around the world. AB Agri is using this database to deliver low-carbon diet options, enabling its customers to make responsible purchasing decisions. As part of its membership, AB Agri works across the agricultural industry to encourage consistency and transparency in how this data is generated and used.

C12.2

(C12.2) Do your suppliers have to meet climate-related requirements as part of your organization's purchasing process?

Yes, suppliers have to meet climate-related requirements, but they are not included in our supplier contracts

C12.2a

(C12.2a) Provide details of the climate-related requirements that suppliers have to meet as part of your organization's purchasing process and the compliance mechanisms in place.

Climate-related requirement

Other, please specify (ABF Supplier Code of Conduct)

Description of this climate related requirement

The ABF Supplier Code of Conduct highlights that we support and encourage operating practices, farming practices and agricultural production systems that are sustainable. Aspects of environmental management are included in supplier assessments including that the supplier company should be aware of and able to demonstrate compliance with all current legislation that may affect its activities and the supplier company should conduct an environmental review and consider all aspects of its products and services.

% suppliers by procurement spend that have to comply with this climate-related requirement

% suppliers by procurement spend in compliance with this climate-related requirement

Mechanisms for monitoring compliance with this climate-related requirement

No mechanism for monitoring compliance

Response to supplier non-compliance with this climate-related requirement

Other, please specify (Response to supplier non-compliance is managed on a case by case basis.)

C-AC12.2/C-FB12.2/C-PF12.2

(C-AC12.2/C-FB12.2/C-PF12.2) Do you encourage your suppliers to undertake any agricultural or forest management practices with climate change mitigation and/or adaptation benefits?

Yes

C-AC12.2a/C-FB12.2a/C-PF12.2a

(C-AC12.2a/C-FB12.2a/C-PF12.2a) Specify which agricultural or forest management practices with climate change mitigation and/or adaptation benefits you encourage your suppliers to undertake and describe your role in the implementation of each practice.

Management practice reference number

MP1

Management practice
Agroforestry

Description of management practice
Through the Jordans Farm Partnership, Jordans pays 37 British farmers a premium for their oats, wheat and barley, in return for committing at least 10% of their land to support biodiversity. Jordans has worked with its farmers to promote biodiversity on their land since 1985. The latest iteration of their farm biodiversity standard was launched in 2016 and, through the initiative, farmers now work directly with experts from The Wildlife Trusts to develop bespoke wildlife plans for their farms. They are also independently audited and certified against the Linking Environment And Farming (LEAF) Marque Standard who are aligned with the post-2020 biodiversity framework. The standards are now applied across over 15,000 hectares of UK farmland, of which c.17% is managed to create habitat for wildlife biodiversity.

Farmers who operate under this scheme are required to dedicate at least 10% of their land to wildlife preservation. 5% of this land must be comprised of options equivalent to those listed in the Countryside Stewardship Wild Pollinator and Farm Wildlife Package (WPFWP) to provide year-round habitat (food, nest sites and shelter). The remaining 5% is managed according to a bespoke landscape plan with habitat regeneration initiatives specific to that farm, this activity is completed in collaboration with The Wildlife Trust farm advisors. The standard also stipulates criteria for the management of field boundaries, ponds, watercourses and woodland. The farmers are also required to cut hedges only once every two years to protect nesting habitats, essential shelter and food sources, such as wild berries.

In 2021, farmers growing oats for Jordans Cereals provided more than 4,200 hectares (PY 4,060ha) of land for farmland wildlife including barn owls, brown hares, bats and vital pollinating insects like bees. These are some of the wild places they have created or maintained:
- 897ha (PY 692ha) woodland
- 120 (PY 94) ponds
- 722km (PY 717km) hedgerows
- 476ha (PY 475ha) field margins
- 138km (PY 136km) waterways

In addition, the participating farms are measured on the efficiency of their production processes and required to meet the general sustainable farm management criteria specified under the LEAF Marque, Integrated Farm Management, protocol. This includes specific provision for the management of soil quality and agrochemicals.

Your role in the implementation
Financial
Knowledge sharing

Explanation of how you encourage implementation
We have directly raised awareness of these environmental practices among our network of selected farmers. Furthermore, Jordans pays a contractual premium to its growers per tonne of grain of c.25% more than standard oats and the farms benefit from access to additional subsidies and grants for ecosystem services.

Climate change related benefit
Increasing resilience to climate change (adaptation)

Comment
Jordans has surrendered its legal rights to exclusivity on the scheme for all products other than breakfast cereals, with the objective of expanding the model into other food categories.

Management practice reference number
MP2

Management practice
Knowledge sharing

Description of management practice
The South African-based World Wildlife Fund (WWF), in partnership with the Noodsberg Cane Growers Association, and supported by Illovo's South Africa Noodsberg sugar factory and refinery, was instrumental in the development of a Sustainable Sugar Cane Farm Management system for growers, termed SUSFARMS®. SUSFARMS® is a methodology which develops better farm management practices in the cane sugar industry bringing environmental, social and economic benefits. The use of SUSFARMS® sustainability methodology for evaluating agronomic practices is encouraged.

Your role in the implementation
Knowledge sharing

Explanation of how you encourage implementation
Illovo engages with sugarcane growers on sustainable farming practices based on the SUSFARMS® methodology.

Climate change related benefit
Emissions reductions (mitigation)
Increasing resilience to climate change (adaptation)

Comment

Management practice reference number
MP3

Management practice
Knowledge sharing

Description of management practice
AB Sugar launched a True Potential project in collaboration with NFU Sugar and BBRO. Outputs include:
• Brilliant Basics: essential messages stripped down to their simplest form, issued at the right time of the year, in an easy-to-understand way.
• Beet Yield Tracker: bringing grower, Contract Manager and agronomists together to create yield action plans. Launching June/July 2020 to 300 growers.
• What's App: pilot of peer-to-peer grower messaging facilitated by Contract Managers.
British Sugar's Growers Services include a new grower portal to monitor contract, seed, deliveries and finances as well as a dedicated freephone telephone support for every grower.

Your role in the implementation
Knowledge sharing

Explanation of how you encourage implementation
AB Sugar collaborating with industry to improve yield by sharing best practice.

Climate change related benefit
Increasing resilience to climate change (adaptation)

Comment

Management practice reference number
MP4

Management practice
Pest, disease and weed management practices

Description of management practice
Germains Seed Technology has applied breakthrough bioscience to support the British sugar beet industry for more than 50 years. Over the years Germains has developed unique processes to help manage yield fluctuations caused by pests and diseases, helping growers achieve consistent returns from their sugar beet crops. The company launched its new Xbeet® enrich 200 for the 2021 season. Trialled and tested for the UK climate, enhancements include an extra coating of bio-stimulant, derived from natural plant extracts to help with crop health, accelerate emergence, increase yield and assist the crop to reach the critical twelve-leaf stage and mature plant resistance. Independent trials have been carried out in collaboration with the BBRO and independent trial specialists and have shown an average yield benefit of 1.4% from Xbeet® enrich 200 over Xbeet® enrich 100 during 3 years of trials. The independent verification of the trial results by National Institute of Agricultural Botany (NIAB) have shown the results are significant to the 95% confidence level.

Your role in the implementation
Knowledge sharing
Operational

Explanation of how you encourage implementation

Climate change related benefit
Increasing resilience to climate change (adaptation)

Comment

Management practice reference number
MP5

Management practice
Rice management

Description of management practice
Our UK Grocery business Westmill Foods has participated in a three-year Water and Productivity Project (WAPRO) in Punjab, Pakistan, which promotes the standards of the UN Sustainable Rice Platform (UNSRP), of which Westmill was a founding participant and board member.

WAPRO partners Helvetas and Galaxy Rice provide training in SRP techniques and has trained 600 basmati rice farmers since 2018 with the aim to reach 1200 by 2025. In 2021, Westmill purchased 6,500 tonnes of the sustainable rice and plans to increase the proportion of rice it sources through the project in future years, with the project extended to 2025.

Your role in the implementation
Financial
Knowledge sharing
Procurement

Explanation of how you encourage implementation
Westmill Foods encourages implementation by providing funding for the training, by collaborating with the partners and by purchasing sustainable rice. These initiatives ensure that rice growing becomes more sustainable and profitable for farmers.

Climate change related benefit
Increasing resilience to climate change (adaptation)

Comment

Management practice reference number
MP6

Management practice
Biodiversity considerations

Description of management practice
Our UK Grocery business Allied Mills has launched a five-year project that aims to produce locally sourced wheat with a greater focus on soil health, reducing nitrogen fertiliser usage and biodiversity. Through the Wheat Sustainability Project, set up in partnership with Frontier Agriculture in June 2019, nine local farmers will grow their crops in line with a number of sustainable principles, including crop rotation, minimum tillage (min till) farm management techniques to protect soil structure, and the use of disease- and pest-resistant varieties.

To support the initiative, Allied Mills will be arranging mill, bakery and farm visits to facilitate the sharing of knowledge and best practice among the participating farmers. Progress will be monitored and data gathered throughout the project to identify expected improvements such as lower nitrogen use, reduced energy consumption, less water run-off and enhanced soil health. This data will be shared with stakeholders as part of broader efforts to reduce carbon emissions associated with UK arable farm production (Combinable Crops).

Your role in the implementation
Knowledge sharing

Explanation of how you encourage implementation
At its core, the project focus is on sharing knowledge on farming interventions available to increase crop yields whilst reducing carbon emissions. Allied Mills participates in the project with Frontier Agriculture and the farmers to generate benefit for all involved as well as shaping the future of sustainable farming practices. This is a multi-year initiative that allows the participating farmers to assess crop and productivity impact, and review their sustainability performance with their peer group.

Climate change related benefit
Increasing resilience to climate change (adaptation)
Increase carbon sink (mitigation)

Reduced demand for fertilizers (adaptation)
Reduced demand for pesticides (adaptation)

Comment

Management practice reference number
MP7

Management practice
Fertilizer management

Description of management practice
Primark's industry leading Sustainable Cotton Programme trains smallholder farmers to help them reduce their use of water, chemical pesticides and fertilisers, while helping to improve their livelihoods in India, Pakistan and Bangladesh.

Primark developed the programme and launched the first pilot in India in 2013 in collaboration with agronomic experts, Cotton Connect, and the grassroots organisation, the Self-Employed Women's Association, with the aim of reducing its impact on the environment, changing the way the business sources its cotton and improving the livelihoods of farmers.

Primark has successfully trained almost 150,00 farmers in more sustainable farming methods. Cotton farmers are trained over three years to address an over dependence on chemical fertilizers and pesticides in order to preserve the biodiversity and help mitigate against climate change. Equipping smallholder farmers with the knowledge and means to grow cotton using more sustainable farming methods has also resulted in improved cotton yields.

On average, farmers in the programme use 40% less chemical pesticides and fertilisers and 10% less water used by acre, with a 14% increase in yield and growth in profits by 200%. Percentages are in comparison to control farmers. Average results from the Primark Sustainable Cotton Programme in India, 2013-2019, based on results from 6,274 programme farmers and 363 control farmers over the same period.

PSCP has now expanded into other countries, including Pakistan and Bangladesh, where Primark is working with CottonConnect and local partners. Overall, Primark has committed to train 275,000 farmers by the end of 2023, equipping them with the knowledge and means to grow cotton using more sustainable farming methods.

Your role in the implementation
Knowledge sharing

Explanation of how you encourage implementation
We have directly raised awareness of sustainable agricultural practices among our network of enrolled farmers.

Climate change related benefit
Reduced demand for fertilizers (adaptation)
Reduced demand for pesticides (adaptation)

Comment

Management practice reference number
MP8

Management practice
Reforestation

Description of management practice
Our Grocery business, Jordans, helps finance a partnership with local NGO CIPCA (Bolivian Centre for Research and Promotion of Small farmers) to support the Brazil nut supply chain in the area around Riberalta, Bolivia. Brazil nuts can only be wild harvested from the Amazon rainforest, as Brazil trees are entirely dependent upon forest pollinators to fruit. The crop provides a valuable income to the local community and plays an important role in conserving the Amazon rainforest in Bolivia. Through the programme, essential forest conservation was undertaken including the planting of 35,000 Brazil nut saplings across an area of 121,000 hectares of forest.

Your role in the implementation
Financial
Knowledge sharing

Explanation of how you encourage implementation
By working with CIPCA we create tree nurseries, facilitate trail clean ups, provide health education and training around how to keep Brazil nut trees and their forests healthy. This is part of a broader initiative to make the Amazon Rainforest economically viable and prevent deforestation.

Climate change related benefit
Increase carbon sink (mitigation)

Comment

Management practice reference number
MP9

Management practice
Biodiversity considerations

Description of management practice
Almonds are a key ingredient in a number of Jordans products, and California accounts for around 80% of total global volumes. The large majority of all the plants we eat depend on pollinators to grow. Insects and birds cannot live without abundant access to forage close to their nests. Farm management techniques focused solely upon crop yields have inadvertently placed enormous strain upon these vital habitats.

Our Grocery business, Jordans, is working with the Project Apis M honeybee research organisation to support its Seeds for Bees programme in the US. The programme provides wildflower seeds for ground cover in orchards, farms, and vineyards across California. The seed mix is selected to bloom at times of year when natural forage is scarce and pollinators are most at risk. The ground cover also boosts soil health and water infiltration to improve crop resilience.

Your role in the implementation
Financial
Knowledge sharing

Explanation of how you encourage implementation
In 2021, Jordans supported the growth of over 700 acres of foraging ground cover.

Climate change related benefit
Increasing resilience to climate change (adaptation)
Other, please specify (Crop resilience)

Comment

C-AC12.2b/C-FB12.2b/C-PF12.2b

(C-AC12.2b/C-FB12.2b/C-PF12.2b) Do you collect information from your suppliers about the outcomes of any implemented agricultural/forest management practices you have encouraged?
Yes

C12.3

(C12.3) Does your organization engage in activities that could either directly or indirectly influence policy, law, or regulation that may impact the climate?

Row 1

Direct or indirect engagement that could influence policy, law, or regulation that may impact the climate
Yes, we engage indirectly through trade associations

Does your organization have a public commitment or position statement to conduct your engagement activities in line with the goals of the Paris Agreement?
No, and we do not plan to have one in the next two years

Attach commitment or position statement(s)
<Not Applicable>

Describe the process(es) your organization has in place to ensure that your engagement activities are consistent with your overall climate change strategy
ABF as a group and our individual businesses are impacted by changes in laws and public policy such as climate and other environmental-related matters, and we engage with governments to contribute to, and anticipate, important changes in public policy. We recognise that climate change is a material risk, posing challenges for some of our businesses worldwide and throughout our supply chains. We support policies that are aligned with the goals of the Paris Climate Agreement to limit the rise in global temperatures to well below 2 degrees Celsius above pre-industrial levels and to pursue efforts to limit the temperature increase even further to 1.5 degrees Celsius.
This year we have established a steering committee to oversee the governance of our TCFD programme. Given that climate change runs across all businesses and functions, the steering committee includes senior group functional representation from Corporate Social Responsibility, EHS, Finance, Risk Management and Corporate Affairs, together with senior representation from AB Sugar and Primark. The Director of Legal Services and Company Secretary has overall accountability to the Chief Executive for corporate responsibility issues and acts as the focal point for communications to the Board and with shareholders on corporate responsibility matters.
The Group Corporate Responsibility Director, who reports to the Director of Legal Services and Company Secretary, is responsible for monitoring climate-related activities across the Group and for reviewing the robustness of external non-financial targets set by each of our businesses. She leads the Corporate Responsibility Hub, which supports all our businesses on environmental and human rights issues and brings together all the professionals in our businesses working in these areas to share knowledge and best practice.
Our Director of Legal Services and Company Secretary and Group Corporate Responsibility Director liaise with Public Relations and other advocacy-related roles within the businesses to ensure alignment on key environmental topics. This is carried out on an ad-hoc basis when required and through a formal annual reporting process whereby the businesses provide information on their internal activities, work with their value chain and any public policy activities related to a range of corporate responsibility issues including climate change. Any public policy engagement conducted by the businesses must be approved at a senior level.

Primary reason for not engaging in activities that could directly or indirectly influence policy, law, or regulation that may impact the climate
<Not Applicable>

Explain why your organization does not engage in activities that could directly or indirectly influence policy, law, or regulation that may impact the climate
<Not Applicable>

C12.3b

(C12.3b) Provide details of the trade associations your organization engages with which are likely to take a position on any policy, law or regulation that may impact the climate.

Trade association
Other, please specify (COFALEC – Confederation of European Yeast Producers)

Is your organization's position on climate change consistent with theirs?
Consistent

Has your organization influenced, or is your organization attempting to influence their position?
We publicly promote their current position

State the trade association's position on climate change, explain where your organization's position differs, and how you are attempting to influence their position (if applicable)
COFALEC is the confederation of yeast producers that represents the EU yeast industry in Europe. With 33 factories scattered through the European Union, one million tons of yeast produce each year and more than 30% of the production exported outside Europe, the yeast industry is an important player of the European food industry. Yeast producers have shown a long commitment to preserving the environment and sustaining natural habitats. It was one of the very first bio-technology industries and COFALEC members have actively embraced cutting-edge technologies to develop new methods of water, energy and waste management.

Funding figure your organization provided to this trade association in the reporting year, if applicable (currency as selected in C0.4) (optional)

Describe the aim of your organization's funding

<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
No, we have not evaluated

Trade association
Other, please specify (FEDIMA - Federation of European Manufacturers and Suppliers of Ingredients to the Bakery, Confectionery and Patisseries Industries)

Is your organization's position on climate change consistent with theirs?
Consistent

Has your organization influenced, or is your organization attempting to influence their position?
We publicly promote their current position

State the trade association's position on climate change, explain where your organization's position differs, and how you are attempting to influence their position (if applicable)
Fedima is the European trade association representing the bakery, patisserie and confectionery ingredients' manufacturers. Fedima's mission is to shape a favourable environment to ensure a sustainable and an innovative bakery industry. Fedima's vision is to be the European bakery ingredient platform to support and grow the bread and pastry market. The companies represented by Fedima provide a wide range of products to bakers, pastry and chocolate designers, as well as confectionery producers. Fedima's Sustainability Committee, of which AB Mauri has been a member since April 2022, is composed of experts delegated from the companies and national associations. ABM has been a member of the sustainability committee since April 2022 and helps inform their work through participation in quarterly sustainability committee meetings and completion of an annual sustainability survey.
FEDIMA's Sustainability Committee serves as a platform to share ideas and best practices on sustainability. It is tasked with evaluating and monitoring the actions and commitments undertaken by the industry. It identifies the sustainability concepts and scope within Fedima with the view to act as a responsible bakery ingredients industry, and meet the Sustainable Development Goals set out by the United Nations in 2015. It also builds out common positions and commitments on policy issues related to sustainability and identifies long term project(s) that can be carried out under Fedima's leadership in order to bring sustainable change to the industry. Since its first gathering in January 2020, the Sustainability Committee is working in synergy with other Fedima bodies, national associations, and European actors like FoodDrinkEurope, with the help of the Secretariat.

Funding figure your organization provided to this trade association in the reporting year, if applicable (currency as selected in C0.4) (optional)

Describe the aim of your organization's funding
<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
No, we have not evaluated

Trade association
Other, please specify (ADE – Association of Decentralised Energy)

Is your organization's position on climate change consistent with theirs?
Consistent

Has your organization influenced, or is your organization attempting to influence their position?
We publicly promote their current position

State the trade association's position on climate change, explain where your organization's position differs, and how you are attempting to influence their position (if applicable)
The work of the ADE includes:
• advocacy - being at the forefront of influencing energy, planning and procurement policy
• raising awareness - building understanding through communications, events, training and the production of relevant policy and market research
• promoting best practice and collaboration - working with our members and a wide range of relevant stakeholders to help drive improvement and innovation across the sector
• enhancing and maintaining the reputation of the sector - through advocacy, promotion and adoption of best practice.

We are members of the working groups. We add influence and give 'real-life' examples as the association works towards its objectives.

Funding figure your organization provided to this trade association in the reporting year, if applicable (currency as selected in C0.4) (optional)

Describe the aim of your organization's funding
<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
Yes, we have evaluated, and it is aligned

Trade association
Other, please specify (ePURE (European Bioethanol T.A.))

Is your organization's position on climate change consistent with theirs?
Consistent

Has your organization influenced, or is your organization attempting to influence their position?
We publicly promote their current position

State the trade association's position on climate change, explain where your organization's position differs, and how you are attempting to influence their position (if applicable)
ePURE represents and supports companies that produce renewable ethanol in the EU for all end-uses, i.e. fuel, potable and industrial uses. ePURE also represents companies that have an interest in ethanol production. An ABF representative is a Director on the Board of ePURE, and adds influence as the association works towards its objectives.

Funding figure your organization provided to this trade association in the reporting year, if applicable (currency as selected in C0.4) (optional)

Describe the aim of your organization's funding
<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
Yes, we have evaluated, and it is aligned

Trade association
Other, please specify (Combustion Engineering Association (CEA))

Is your organization's position on climate change consistent with theirs?
Consistent

Has your organization influenced, or is your organization attempting to influence their position?
We publicly promote their current position

State the trade association's position on climate change, explain where your organization's position differs, and how you are attempting to influence their position (if applicable)
The CEA seeks to promote the science of combustion engineering and to promote best practice. An ABF representative is a member of the Executive as past Chairman of CEA, and adds influence as the association works towards its objectives.
Sharing of good practice and own experiences.

Funding figure your organization provided to this trade association in the reporting year, if applicable (currency as selected in C0.4) (optional)

Describe the aim of your organization's funding
<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
No, we have not evaluated

Trade association
Other, please specify (Food and Drink Federation (FDF))

Is your organization's position on climate change consistent with theirs?
Consistent

Has your organization influenced, or is your organization attempting to influence their position?
We publicly promote their current position

State the trade association's position on climate change, explain where your organization's position differs, and how you are attempting to influence their position (if applicable)
Members are committed to FDF's 'Ambition 2025'; leading on collaborative transformations within the food and drink supply chain that enhance productivity and deliver environmental and social benefits to ensure safe, nutritious, affordable and sustainable food for all. The climate change ambition is to achieve a 55% absolute reduction in CO2 emissions by 2025 against the 1990 baseline. FDF members are committed to the Sustainability: Ambition 2025 which launched recently as a guide for members to sustainably manage their footprint and supply chain.

An ABF representative attends the Climate Change and Energy Working Group so has the responsibility to engage with the group in the direction of the overall policy of the FDF. This group has engaged with the government ahead of the proposed changes in the replacement of the 2050 Decarbonisation Roadmap for example, as well as providing UK industry position input into the EU Commission in its revision of the Best Available Techniques Reference Document (BRef) covering the Food, Drink & Milk Industries. An ABF representative attends the Sustainability Group so has the responsibility to steer the group in the direction of the overall policy of the FDF.

Funding figure your organization provided to this trade association in the reporting year, if applicable (currency as selected in C0.4) (optional)

Describe the aim of your organization's funding
<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
Yes, we have evaluated, and it is aligned

Trade association
Other, please specify (The South African Sugar Association (SASA))

Is your organization's position on climate change consistent with theirs?
Consistent

Has your organization influenced, or is your organization attempting to influence their position?
We publicly promote their current position

State the trade association's position on climate change, explain where your organization's position differs, and how you are attempting to influence their position (if applicable)
Support research through SASRI (South African Sugar Research Institute) focused on empowering the sugar industry to respond to climate change impacts.
Working with the mandated government departments, such as the Department of Energy and the National Treasury, to support industry diversification into renewable energy; both electrical co-generation from bagasse and bioethanol production from molasses. Support the avoidance of GHG emissions through the promotion of electricity from bagasse-based cogeneration and bioethanol, thereby supporting the South African government's biofuel industry strategy and mandatory blending requirements. Illovo has one member on the board of SASA. Illovo and SASA are aligned in their positions on climate change legislation. Through SASA led discussion, Illovo has participated in the carbon tax process headed by the National Treasury and together have provided policy submissions.

Funding figure your organization provided to this trade association in the reporting year, if applicable (currency as selected in C0.4) (optional)

Describe the aim of your organization's funding
<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
No, we have not evaluated

Trade association
Other, please specify (All-Party Parliamentary Group for Renewable and Sustainability Energy)

Is your organization's position on climate change consistent with theirs?
Consistent

Has your organization influenced, or is your organization attempting to influence their position?
We publicly promote their current position

State the trade association's position on climate change, explain where your organization's position differs, and how you are attempting to influence their position (if applicable)
PRASEG, the Parliamentary Renewable & Sustainable Energy Group, is an all-party group for MPs & Peers committed to enhancing the scale and quality of debate around the energy transition. The group is focused on energy and climate change. British Sugar is a member of the Parliamentary Group and is aligned on areas of interest.

Funding figure your organization provided to this trade association in the reporting year, if applicable (currency as selected in C0.4) (optional)

Describe the aim of your organization's funding
<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
Yes, we have evaluated, and it is aligned

Trade association
Other, please specify (Energy Networks Association)

Is your organization's position on climate change consistent with theirs?
Consistent

Has your organization influenced, or is your organization attempting to influence their position?
We publicly promote their current position

State the trade association's position on climate change, explain where your organization's position differs, and how you are attempting to influence their position (if applicable)
The Energy Networks Association (ENA) is the industry body for the companies that run the UK and Ireland's energy networks. The ENA is supporting the UK and Ireland in the race to net-zero carbon emissions. It is overhauling systems, processes and policies to make it easier to connect low-carbon electricity generators and green gas producers to the grid and take advantage of new smart technology that is becoming common place in our communities. Technology like solar panels, electric vehicles and battery storage. The ENA organises events and webinars throughout the year from conferences and networking receptions to publication launches.
British Sugar is a member of the Energy Networks Association and is aligned on areas of interest.

Funding figure your organization provided to this trade association in the reporting year, if applicable (currency as selected in C0.4) (optional)

Describe the aim of your organization's funding
<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
Yes, we have evaluated, and it is aligned

Trade association
Other, please specify (Road Haulage Association (RHA))

Is your organization's position on climate change consistent with theirs?
Consistent

Has your organization influenced, or is your organization attempting to influence their position?
We publicly promote their current position

State the trade association's position on climate change, explain where your organization's position differs, and how you are attempting to influence their position (if applicable)
The RHA is the only UK trade association dedicated to companies who move freight by road. Trucks carry 90% of the UK's freight and are essential to the UK economy. British Sugar is a member in order to gain a greater understanding of opportunities and policy.

Funding figure your organization provided to this trade association in the reporting year, if applicable (currency as selected in C0.4) (optional)

Describe the aim of your organization's funding
<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
Yes, we have evaluated, and it is aligned

Trade association
Sustainable Agriculture Initiative Platform (SAIP)

Is your organization's position on climate change consistent with theirs?
Consistent

Has your organization influenced, or is your organization attempting to influence their position?
We publicly promote their current position

State the trade association's position on climate change, explain where your organization's position differs, and how you are attempting to influence their position (if applicable)
The SAI Platform brings together over 120 member companies and organisations leading the way in sustainable agriculture worldwide. Our members' goal is to ensure that the agricultural commodities and ingredients they use are supplied from sustainable sources. Our members share a commitment to developing sustainable agriculture in a pre-competitive environment. AB Sugar is a member of the SAI and sits on the Executive Committee.

Funding figure your organization provided to this trade association in the reporting year, if applicable (currency as selected in C0.4) (optional)
35714

Describe the aim of your organization's funding
The funding figure referred to includes AB Sugar's membership fees to the SAI, as well as funding the SAI Platform's Regenerative Agriculture Programme.

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
Yes, we have evaluated, and it is aligned

Trade association
Other, please specify (Textiles 2030)

Is your organization's position on climate change consistent with theirs?

Consistent

Has your organization influenced, or is your organization attempting to influence their position?
We publicly promote their current position

State the trade association's position on climate change, explain where your organization's position differs, and how you are attempting to influence their position (if applicable)
Signatories to Textiles 2030 will collaborate on carbon, water and circular textile targets, and also contribute to national policy discussions with UK governments to shape Extended Producer Responsibility and other critical regulatory developments.

Funding figure your organization provided to this trade association in the reporting year, if applicable (currency as selected in C0.4) (optional)

Describe the aim of your organization's funding
<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
Please select

Trade association
Other, please specify (UNFCCC Fashion Charter)

Is your organization's position on climate change consistent with theirs?
Consistent

Has your organization influenced, or is your organization attempting to influence their position?
We publicly promote their current position

State the trade association's position on climate change, explain where your organization's position differs, and how you are attempting to influence their position (if applicable)
Primark has joined the United Nations' Fashion Charter (UNFCCC), supporting the Charter's net-zero ambition and committing to a 50% reduction in greenhouse gas (GHG) emissions by 2030. In joining the Charter, Primark is committing to tackling emissions from across its entire value chain, including beyond its own operations, or scope 3 emissions, which make up the vast majority of its carbon footprint. The retailer is committed to analysing and setting a decarbonisation pathway drawing on methodologies from the Science-Based Targets Initiative.

Funding figure your organization provided to this trade association in the reporting year, if applicable (currency as selected in C0.4) (optional)

Describe the aim of your organization's funding
<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
Yes, we have evaluated, and it is aligned

Trade association
Other, please specify (Ellen MacArthur Foundation)

Is your organization's position on climate change consistent with theirs?
Consistent

Has your organization influenced, or is your organization attempting to influence their position?
We publicly promote their current position

State the trade association's position on climate change, explain where your organization's position differs, and how you are attempting to influence their position (if applicable)
Primark is a member of the Ellen MacArthur Make Fashion Circular initiative, which is driving collaboration across and between industry leaders and other key stakeholders to create a textiles economy fit for the 21st century. The initiative's ambition is to develop and adopt new business models that move the textiles industry from a linear to a circular economy, maximising the use of renewable fibres, keeping products in use for as long as possible and giving a second life to old clothes. Primark attends working meetings and is collaborating with member brands towards the goal of circularity.

Funding figure your organization provided to this trade association in the reporting year, if applicable (currency as selected in C0.4) (optional)

Describe the aim of your organization's funding
<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
Please select

Trade association
Other, please specify (Textile Exchange)

Is your organization's position on climate change consistent with theirs?
Consistent

Has your organization influenced, or is your organization attempting to influence their position?
We publicly promote their current position

State the trade association's position on climate change, explain where your organization's position differs, and how you are attempting to influence their position (if applicable)
Primark is a member of Textile Exchange that is the driving force for urgent climate action on textile fiber and materials with a goal of 45% reduced CO2 emissions from textile fiber and material production by 2030. Textile Exchange envisions an enriching global textile industry that protects people and planet by positively impacting climate, soil health, water, and biodiversity. By benchmarking the industry and providing actionable tools for improvement, Textile Exchange is driving action. Primark contributes to the data gathering and reporting processes of Textile Exchange.

Funding figure your organization provided to this trade association in the reporting year, if applicable (currency as selected in C0.4) (optional)

Describe the aim of your organization's funding
<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?

Please select

Trade association
Other, please specify (Australian Food and Grocery Council)

Is your organization's position on climate change consistent with theirs?
Consistent

Has your organization influenced, or is your organization attempting to influence their position?
We publicly promote their current position

State the trade association's position on climate change, explain where your organization's position differs, and how you are attempting to influence their position (if applicable)
Founded in 1995, the Australian Food and Grocery Council (AFGC) is an industry association that has been helping member companies and the food and grocery supply industry to sustain Australia. The AFGC's vision is for a thriving and trusted industry that delivers jobs, economic growth and helps people to live well. AFGC takes the lead in identifying model sustainability practices and fostering wider industry adoption of these practices. It works with members to reduce the food and grocery manufacturing sector's environmental footprint by fostering collaboration throughout the value chain, identifying best-practice and highlighting industry successes and opportunities. The AFGC represents members at the local, state and commonwealth levels, in the areas of strategy and policy development, driving sustainable outcomes. There are a number of active working groups in the packaging and food waste space, which the AFGC participates in on behalf of members. This keeps government informed of member activity and requirements. Effective management of environmental and social issues is fundamental to the continued growth of Australia's food and grocery manufacturing industry.

Key sustainability issues include:
• Water – availability and efficiency,
• Waste – resource efficiency, minimising food waste and sustainable packaging design,
• Energy and climate change – greenhouse gas emissions mitigation and adaptation,
• Social and ethical sourcing – traceability and transparency of products and materials, modern slavery reporting.

George Weston Foods actively contributes to the Australian Food and Grocery Council's Committee of Health, Nutrition and Scientific Affairs.

Funding figure your organization provided to this trade association in the reporting year, if applicable (currency as selected in C0.4) (optional)

Describe the aim of your organization's funding
<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
No, we have not evaluated

Trade association
Other, please specify (Australian Packaging Covenant Organisation)

Is your organization's position on climate change consistent with theirs?
Consistent

Has your organization influenced, or is your organization attempting to influence their position?
We publicly promote their current position

State the trade association's position on climate change, explain where your organization's position differs, and how you are attempting to influence their position (if applicable)
George Weston Foods is a member of the Australian Packaging Covenant Organisation (APCO). APCO is a not-for-profit organisation leading the development of a circular economy for packaging in Australia. Its vision is a packaging value chain that collaborates to keep packaging materials out of landfill and retains the maximum value of the materials, energy and labour within the local economy. APCO works with governments, businesses and other organisations from across Australia's large and complex packaging value chain to develop the insights, resources and programs that are needed to build a sustainable national packaging ecosystem. This includes facilitating the delivery of Australia's 2025 National Packaging Targets, an important step on the pathway to a circular economy.

APCO's work is underpinned by the Collective Impact Framework, a powerful cross-sector collaboration tool that unites a diverse range of stakeholders from across the value chain behind our common vision. It delivers this model of shared responsibility through the promotion of circular packaging design, working to improve collection and recycling systems and education, and expanding markets for used packaging.

Funding figure your organization provided to this trade association in the reporting year, if applicable (currency as selected in C0.4) (optional)

Describe the aim of your organization's funding
<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
No, we have not evaluated

Trade association
Other, please specify (Agricultural Industries Confederation (AIC))

Is your organization's position on climate change consistent with theirs?
Consistent

Has your organization influenced, or is your organization attempting to influence their position?
We publicly promote their current position

State the trade association's position on climate change, explain where your organization's position differs, and how you are attempting to influence their position (if applicable)
AIC promotes the benefits of modern commercial agriculture in the UK and supports collaboration throughout the food chain. Current projects include sustainable procurement, sustainable feed advice, and working with a range of key stakeholders in the areas of sustainable agriculture.

AIC promotes the development of deforestation free supply chains in the UK. Representing the UK feed industry, AIC was one of the founding members of the UK Roundtable on Sustainable Soya.

AB Agri are working with AIC on the scope and scale of climate change agreements within the UK. AB Agri played a key part in shaping the first AIC Sustainability

Roadmap.

Funding figure your organization provided to this trade association in the reporting year, if applicable (currency as selected in C0.4) (optional)

Describe the aim of your organization's funding
<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
No, we have not evaluated

Trade association
Other, please specify (WRAP: The Courtauld Commitment 2030)

Is your organization's position on climate change consistent with theirs?
Consistent

Has your organization influenced, or is your organization attempting to influence their position?
We publicly promote their current position

State the trade association's position on climate change, explain where your organization's position differs, and how you are attempting to influence their position (if applicable)
Our UK Grocery division is a signatory to the Courtauld Commitment 2030, a voluntary agreement that enables collaborative action across the entire UK food chain to deliver farm-to-fork reductions in food waste, greenhouse gas (GHG) emissions and water stress that will help the UK food and drink sector achieve global environmental goals. Specifically, The Courtauld Commitment includes a 50% absolute reduction in GHG emissions associated with the consumption of food and drink in the UK by 2030.

Funding figure your organization provided to this trade association in the reporting year, if applicable (currency as selected in C0.4) (optional)

Describe the aim of your organization's funding
<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
Yes, we have evaluated, and it is aligned

Trade association
Other, please specify (The Microfibre Consortium (TMC))

Is your organization's position on climate change consistent with theirs?
Consistent

Has your organization influenced, or is your organization attempting to influence their position?
We publicly promote their current position

State the trade association's position on climate change, explain where your organization's position differs, and how you are attempting to influence their position (if applicable)
Primark is a signatory to The Microfibre Consortium's Microfibre 2030 Commitment. The Microfibre Consortium (TMC) facilitates the development of practical solutions for the textile industry, to minimise fibre fragmentation and release to the environment from manufacturing and the product life cycle. The TMC's vision is set out in The Microfibre 2030 Commitment – a global commitment to work towards zero impact from fibre fragmentation from textiles to the natural environment by 2030.

The work of TMC is to connect and translate deep academic research with the reality of commercial supply chain production. The goal of the TMC is to offer solutions to brands, retailers and manufacturers to transform textile production for the greater good of our ecosystems. The Microfibre 2030 Commitment presents the opportunity to align globally as an industry and have real impact on microfibre release, by bringing together brands, retailers, manufacturers, research, academic and industry experts. The cross-industry connection expedites understanding and reduces the possibility of duplication of research and resources.

Funding figure your organization provided to this trade association in the reporting year, if applicable (currency as selected in C0.4) (optional)

Describe the aim of your organization's funding
<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
No, we have not evaluated

Trade association
Other, please specify (Sustainable Apparel Coalition (SAC))

Is your organization's position on climate change consistent with theirs?
Consistent

Has your organization influenced, or is your organization attempting to influence their position?
We publicly promote their current position

State the trade association's position on climate change, explain where your organization's position differs, and how you are attempting to influence their position (if applicable)
Primark is a member of the Sustainable Apparel Coalition, made up of more than 150 global brands, retailers and manufacturers as well as government, non-profit environmental organisations, and academic institutions, that are collectively committed to improving supply chain sustainability in the apparel and footwear industries. Primark has implemented membership requirements including tool adoption and reporting on brand performance.

Funding figure your organization provided to this trade association in the reporting year, if applicable (currency as selected in C0.4) (optional)

Describe the aim of your organization's funding
<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
No, we have not evaluated

C12.4

(C12.4) Have you published information about your organization's response to climate change and GHG emissions performance for this reporting year in places other than in your CDP response? If so, please attach the publication(s).

Publication
In mainstream reports, incorporating the TCFD recommendations

Status
Complete

Attach the document
abf ARA 2021.pdf

Page/Section reference
Climate-related Financial Disclosures (TCFD) on pages 86 and 87 of our Annual Report and Accounts 2021

Content elements
Governance
Strategy
Risks & opportunities
Emissions figures
Emission targets

Comment

Publication
In voluntary sustainability report

Status
Complete

Attach the document
abf responsibility update 2021.pdf

Page/Section reference
Focus on climate change on pages 24 and 25 in our Responsibility Update 2021

Content elements
Governance
Strategy
Risks & opportunities
Emissions figures
Emission targets

Comment

Publication
In voluntary communications

Status
Complete

Attach the document
ABF007-ESG Insights-Climate Change.pdf.downloadasset.pdf.pdf

Page/Section reference
Our ESG Insights 2021 on Climate Change.

Content elements
Governance
Strategy
Risks & opportunities
Emissions figures
Emission targets
Other metrics

Comment

C13. Other land management impacts

C-AC13.1/C-FB13.1/C-PF13.1

(C-AC13.1/C-FB13.1/C-PF13.1) Do you know if any of the management practices implemented on your own land disclosed in C-AC4.4a/C-FB4.4a/C-PF4.4a have other impacts besides climate change mitigation/adaptation?
Yes

C-AC13.1a/C-FB13.1a/C-PF13.1a

(C-AC13.1a/C-FB13.1a/C-PF13.1a) Provide details on those management practices that have other impacts besides climate change mitigation/adaptation and on your management response.

Management practice reference number
MP1

Overall effect
Positive

Which of the following has been impacted?
Yield

Description of impact
Germains Seed Technology has been applying breakthrough bioscience to support the British sugar beet industry for more than 50 years. Over the years Germains has developed unique processes to help manage yield fluctuations caused by pests and diseases, helping growers achieve consistent returns from their sugar beet crops.

Have you implemented any response(s) to these impacts?
No

Description of the response(s)
We have not implemented any response as we did not identify any negative impacts.

Management practice reference number
MP3

Overall effect
Positive

Which of the following has been impacted?
Soil
Water
Yield
Other, please specify (Significant job creation)

Description of impact
There are several advantages to green cane harvesting. These relate mainly to soil and moisture conservation and can result in increased yields.

Have you implemented any response(s) to these impacts?
No

Description of the response(s)
We have not implemented any response as we did not identify any negative impacts caused by the adoption of green cane harvesting practices.

Management practice reference number
MP4

Overall effect
Positive

Which of the following has been impacted?
Soil

Description of impact
Illovo Sugar implemented a reduced tillage project at Kilombero, Tanzania in 2019, and has recently commenced a similar project at Nchalo, Malawi. Reduced tillage practices are frequently recommended as a way to reduce soil erosion, increase soil productivity and reduce carbon dioxide emissions.

Previously at Kilombero, the method adopted used six tillage practices while the current method uses four tillage practices. A future anticipated method will use three tillage practices with the addition of land-forming. In the reporting year, the reduced tillage for land-preparation required 26% less diesel than the previous land-preparation method.

This methodology will also bring about benefits to general soil structure and microbial health which in turn can reduce the reliance on large amounts of artificial fertilizers. Although the use of fertilizers will remain necessary, it can be reduced and what is used, is assimilated into the plants better and more efficiently.

Have you implemented any response(s) to these impacts?
No

Description of the response(s)
We have not implemented any response as we did not identify any negative impacts.

Management practice reference number
MP5

Overall effect
Positive

Which of the following has been impacted?
Other, please specify (Social and economic benefits)

Description of impact
SUSFARMS® which originated in South Africa is a methodology which develops better farm management practices in the cane sugar industry bringing environmental, social and economic benefits. SUSFARMS® is a farming system designed to encourage sustainable sugarcane production through the implementation of better management practices (BMPs). These BMPs are designed to reduce negative impacts on the environment, comply with legislation, maintain a high level of social responsibility and assist in ensuring financial sustainability.

Have you implemented any response(s) to these impacts?
No

Description of the response(s)

We have not implemented any response as we did not identify any negative impacts.

Management practice reference number
MP6

Overall effect
Positive

Which of the following has been impacted?
Biodiversity

Description of impact
Maintenance of pockets of natural vegetation within our estates act as refuges and ecological green corridors for indigenous fauna and flora resulting in increased biodiversity and minimisation of land use change.

Have you implemented any response(s) to these impacts?
No

Description of the response(s)
We have not implemented any response as we did not identify any negative impacts.

C-AC13.2/C-FB13.2/C-PF13.2

(C-AC13.2/C-FB13.2/C-PF13.2) Do you know if any of the management practices mentioned in C-AC12.2a/C-FB12.2a/C-PF12.2a that were implemented by your suppliers have other impacts besides climate change mitigation/adaptation?
Yes

C-AC13.2a/C-FB13.2a/C-PF13.2a

(C-AC13.2a/C-FB13.2a/C-PF13.2a) Provide details of those management practices implemented by your suppliers that have other impacts besides climate change mitigation/adaptation.

Management practice reference number
MP1

Overall effect
Positive

Which of the following has been impacted?
Biodiversity
Soil
Water
Yield

Description of impacts
The Jordans Farm Partnership (JFP) was created in 2016 and represents a unique collaboration between The Wildlife Trusts, Linking Environment and Farming (LEAF), The Prince's Countryside Fund and 37 British farms supplying oats, wheat and barley. Each farm has dedicated at least 10% of its land to supporting biodiversity, half of which is aimed at attracting pollinators through wildflower areas. Working closely with their local Wildlife Trust Farm Advisor the farmers are encouraging bees and other pollinators by:
- Creating 476ha flower rich field margins to help provide reliable and abundant supplies of pollen and nectar,
- Establishing grassy margins along field boundaries which are ideal shelter and nest sites for some species of bee and other insects,
- Maintaining 897ha woodland and 138km waterways; and
– Allowing 722km hedgerows to grow and spill over which, as well as providing shelter, deliver a wonderful source of nectar and pollen when the hedgerows are flowering.
Managing land for bees and pollinators can also help support a whole host of other wildlife. Increased numbers of insects will provide a food source for farmland birds; grassy field margins provide ideal habitat for voles which in turn provide the food source for larger animals like barn owls; 120 in-field ponds, enhanced by buffering with grassy margins, reduce run off into rivers and streams and can provide a healthier water source. By recreating habitat and connecting areas of habitats on their farms with the wider countryside, the farmers in the JFP are helping establish a mix of connected habitats.
To give confidence that Jordans' oat growers are carrying out the biodiversity measures as required by the JFP wildlife standard, the farms are independently assessed by wildlife consultants. The second round of independent assessments was undertaken in 2019/20 when six farms were assessed. The third round of independent assessments was undertaken in 2020/21 when a random sample of six farms was assessed. All were found to be managing an area for wildlife equal to at least 10% of their farmed land, with most achieving far beyond that. Furthermore, half of this area provides year-round food and habitat for birds and pollinators in line with the standard. The JFP will continue to undertake independent assessments of a sample of the farms in the partnership each year.

Have any response to these impacts been implemented?
No

Description of the response(s)

Management practice reference number
MP2

Overall effect
Positive

Which of the following has been impacted?
Biodiversity
Soil
Water
Yield

Description of impacts
SUSFARMS® which originated in South Africa is a methodology which develops better farm management practices in the cane sugar industry bringing environmental, social and economic benefits. SUSFARMS® is a farming system designed to encourage sustainable sugarcane production through the implementation of better management practices (BMPs). These BMPs are designed to reduce negative impacts on the environment, comply with legislation, maintain a high level of social responsibility and assist in ensuring financial sustainability. More than 400 commercial farmers have committed to the implementation of SUSFARMS® and the programme has received widespread industry and government support.

Have any response to these impacts been implemented?
No

Description of the response(s)

Management practice reference number
MP9

Overall effect
Positive

Which of the following has been impacted?
Biodiversity
Soil
Water

Description of impacts
Cover crops are an elegant solution to increase diversity and sustainability in monoculture systems. Jordan's in investing in cover crops and habitat by supporting the Seeds for Bees programme. Seeds for Bees encourages the use of cover crops to increase the density, diversity, and duration of bee forage in California orchards, farms, and vineyards, while improving soil health. The seed mixes available through Seeds for Bees are designed to bloom at critical times of the year when natural forage is scarce but managed and native bees are active. Seeds for Bees serves the needs of bees, beekeepers, and growers, increasing sustainability of pollination and agriculture.

In 2020-2021, the top benefits reported by participants include:
• organic matter content
• improved bee health
• water infiltration
• increased nitrogen
• dust control
• weed suppression.

Have any response to these impacts been implemented?
No

Description of the response(s)
Over 90% of participants will include cover crops in future management plans as a result of their participation in Seeds for Bees.

C15. Biodiversity

C15.1

(C15.1) Is there board-level oversight and/or executive management-level responsibility for biodiversity-related issues within your organization?

	Board-level oversight and/or executive management-level responsibility for biodiversity-related issues	Description of oversight and objectives relating to biodiversity	Scope of board-level oversight
Row 1	Yes, executive management-level responsibility	ABF's commitment to best practice in biodiversity is fundamental to our long-term existence as a company. Our Group Director of Corporate Responsibility and Director of Legal Services and Company Secretary have executive management-level responsibility for biodiversity-related issues within ABF. Our ambition is to strengthen the resilience and efficiency of our agricultural supply chains to ensure that crop yields and quality meet consumer need. And, in parallel, we seek wherever possible to sustain the local habitats and ecosystems that are essential for ABF today, and in the future too. We're closely following the development of the new biodiversity framework proposed by the Taskforce on Nature Related Financial Disclosures. We're also tracking the progress of the UN Global Biodiversity Framework under discussion.	<Not Applicable>

C15.2

(C15.2) Has your organization made a public commitment and/or endorsed any initiatives related to biodiversity?

	Indicate whether your organization made a public commitment or endorsed any initiatives related to biodiversity	Biodiversity-related public commitments	Initiatives endorsed
Row 1	No, but we plan to do so within the next 2 years	<Not Applicable>	<Not Applicable>

C15.3

(C15.3) Does your organization assess the impact of its value chain on biodiversity?

	Does your organization assess the impact of its value chain on biodiversity?	Portfolio
Row 1	No, but we plan to assess biodiversity-related impacts within the next two years	<Not Applicable>

C15.4

(C15.4) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

	Have you taken any actions in the reporting period to progress your biodiversity-related commitments?	Type of action taken to progress biodiversity- related commitments
Row 1	Yes, we are taking actions to progress our biodiversity-related commitments	Land/water protection Land/water management Species management Livelihood, economic & other incentives

C15.5

(C15.5) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
Row 1	Yes, we use indicators	State and benefit indicators

C15.6

(C15.6) Have you published information about your organization's response to biodiversity-related issues for this reporting year in places other than in your CDP response? If so, please attach the publication(s).

Report type	Content elements	Attach the document and indicate where in the document the relevant biodiversity information is located
Other, please specify (The House of Commons Environmental Audit Committee)	Content of biodiversity-related policies or commitments Details on biodiversity indicators	The House of Commons Environmental Audit Committee Inquiry into Biodiversity and Ecosystems Evidence from Associated British Foods plc December 2020 201205 EAC Biodiversity and Ecosystems evidence - ABF FINAL SUBMITTED.pdf

C16. Signoff

C-FI

(C-FI) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

C16.1

(C16.1) Provide details for the person that has signed off (approved) your CDP climate change response.

	Job title	Corresponding job category
Row 1	Finance Director	Chief Financial Officer (CFO)

SC. Supply chain module

SC0.0

(SC0.0) If you would like to do so, please provide a separate introduction to this module.

Associated British Foods (ABF) is a diversified international food, ingredients and retail group with sales of £13.9bn, 128,000 employees and operations in 53 countries across Europe, Africa, the Americas, Asia and Australia. Our purpose is to provide safe, nutritious, affordable food and clothing that is great value for money. With the breadth of our business, our brands and global reach, ABF aims to consistently deliver value to its stakeholders. We operate a devolved operating model across our five business segments of Grocery, Sugar, Agriculture, Ingredients and Retail and believe the best way to create enduring value involves setting objectives from the bottom up, rather than top down. We make operational decisions locally because they are most successful when made and owned by the people with the best understanding of their customers and markets. The Group provides a framework for sharing ideas and best practice, is in constant dialogue with the people who run our businesses, giving our corporate leaders a detailed understanding of their material opportunities and risks, and enabling us to collaborate when making material decisions.

Grocery comprises brands with leading positions in markets across the globe, including Twinings, Ovaltine, Patak's, Kingsmill, Jordans, Tip Top, Yumi's and Mazola. Our grocery businesses pursue independent strategies appropriate to their particular market position and stage of development. Twinings Ovaltine, Acetum, Jordans Dorset Ryvita and AB World Foods have had considerable success extending their reach into new and emerging markets whilst some are focused on developing brands in their core domestic markets.

AB Sugar is a leading producer of sugar and sugar-derived co-products in Africa, the UK, Spain and China, with 32,000 employees, operating 27 plants in 10 countries. We have capacity to produce 4.5million tonnes of sugar annually. Our products are sold into sectors including food and drink, pharmaceutical, industrial, agricultural, power and energy. Azucarera is the largest producer in Iberia and British Sugar is the sole processor of the UK beet sugar crop. Illovo Sugar Africa is the biggest sugar processor in Africa with operations across six countries. Our beet sugar business in northeast China is cost-competitive with sugar cane production. Whilst sugar is at the heart of what we do, the sugar production process provides opportunities to do more than manufacture an ingredient. We are an innovative and advanced manufacturer, producing a wide range of sugar and co-products. We are an energy and power supplier and, as part of the wider agri-business value chain, we are an important contributor to the economy across our locations.

AB Agri is a leading international agri-food business operating across the supply chain, producing and marketing animal feed, nutrition and technology-based products. With an expert understanding of agriculture and animal nutrition, our philosophy is to improve feed production so that nutritious and affordable food is produced safely and responsibly. Across the supply chain, our products, data insight and technological innovation enable our customers to produce and process high-yielding, safe and nutritious food in a responsible way, using fewer chemicals and antibiotics, safeguarding natural resources and creating less waste and lower emissions.

Our **Ingredients** businesses are leaders in yeast and bakery ingredients and supply specialty ingredients to the food, nutrition, feed and pharmaceutical industries. Ingredients comprises two specialty businesses, AB Mauri and ABF Ingredients. AB Mauri has a global presence in bakers' yeast with significant market positions in the Americas, Europe and Asia. We are a technology leader in bakery ingredients, supplying bread improvers, dough conditioners and bakery mixes to industrial and craft bakers across the globe. ABF Ingredients is a global leader in specialty ingredients, offering innovative, differentiated and value-added products to the food, nutrition, pharmaceutical, animal feed and industrial sectors.

Primark is an international fashion retail group with 16.8 million sq ft of selling space across over 400 stores in 14 countries and has more than 65,000 employees, serviced by a network of nine depots. We offer great value and pride ourselves on our selection of affordable products, from everyday essentials to the latest trends. Our business model is based on doing things differently, allowing us to keep prices low while offering the best value. We achieve this by doing very little advertising, only selling our products in-store and making savings on things like packaging. In 2021, Primark unveiled a wide-reaching new Primark Cares sustainability strategy aimed at minimising fashion waste, reducing our impact on the planet and improving the lives of the people who make our clothes.

ABF reports on data from countries where we have direct manufacturing, processing and retail operations.

SC0.1

(SC0.1) What is your company's annual revenue for the stated reporting period?

	Annual Revenue
Row 1	13884000000

SC1.1

(SC1.1) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

Requesting member
Diageo Plc

Scope of emissions
Scope 1

Allocation level
Business unit (subsidiary company)

Allocation level detail
Scope 1 emissions for Illovo Sugar

Emissions in metric tonnes of CO2e
612720

Uncertainty (±%)
5

Major sources of emissions
Illovo's scope 1 emissions are mainly from the energy generated on-site and from agricultural activities.

Verified
Yes

Allocation method
Other, please specify (Reporting business unit level data for Illovo Sugar)

Market value or quantity of goods/services supplied to the requesting member

Unit for market value or quantity of goods/services supplied
Please select

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
We are providing business unit level data for Illovo and therefore an allocation method has not been required.

Requesting member
Diageo Plc

Scope of emissions
Scope 2

Allocation level
Business unit (subsidiary company)

Allocation level detail
Scope 2 emissions for Illovo Sugar

Emissions in metric tonnes of CO2e
100995

Uncertainty (±%)
5

Major sources of emissions
Illovo's scope 2 emissions are mainly from imported electricity consumption.

Verified
Yes

Allocation method
Other, please specify (Reporting business unit level data for Illovo Sugar)

Market value or quantity of goods/services supplied to the requesting member

Unit for market value or quantity of goods/services supplied
Please select

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
We are providing business unit level data for Illovo and therefore an allocation method has not been required.

Requesting member
International Flavors & Fragrances Inc.

Scope of emissions
Scope 1

Allocation level
Business unit (subsidiary company)

Allocation level detail
Scope 1 emissions for British Sugar

Emissions in metric tonnes of CO2e
807065

Uncertainty (±%)
5

Major sources of emissions
The main sources of scope 1 emissions for British Sugar are on-site energy and on-site wastewater treatment.

Verified
Yes

Allocation method
Other, please specify (Reporting business-unit level data for British Sugar)

Market value or quantity of goods/services supplied to the requesting member

Unit for market value or quantity of goods/services supplied
Please select

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
We are providing business unit level data for British Sugar and therefore an allocation method has not been required.

Requesting member
International Flavors & Fragrances Inc.

Scope of emissions
Scope 2

Allocation level
Business unit (subsidiary company)

Allocation level detail
Scope 2 emissions for British Sugar

Emissions in metric tonnes of CO2e
4287

Uncertainty (±%)
5

Major sources of emissions
British Sugar's scope 2 emissions are mainly from imported electricity consumption.

Verified
Yes

Allocation method
Other, please specify (Reporting business-unit level data for British Sugar)

Market value or quantity of goods/services supplied to the requesting member

Unit for market value or quantity of goods/services supplied
Please select

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
We are providing business unit level data for British Sugar and therefore an allocation method has not been required.

Requesting member
PepsiCo, Inc.

Scope of emissions
Scope 1

Allocation level
Business unit (subsidiary company)

Allocation level detail
Scope 1 emissions for British Sugar

Emissions in metric tonnes of CO2e
807065

Uncertainty (±%)
5

Major sources of emissions
The main sources of scope 1 emissions for British Sugar are on-site energy and on-site wastewater treatment.

Verified
Yes

Allocation method
Other, please specify (Reporting business-unit level data for British Sugar)

Market value or quantity of goods/services supplied to the requesting member

Unit for market value or quantity of goods/services supplied
Please select

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
We are providing business unit level data for British Sugar and therefore an allocation method has not been required.

Requesting member
PepsiCo, Inc.

Scope of emissions
Scope 2

Allocation level
Business unit (subsidiary company)

Allocation level detail
Scope 2 emissions for British Sugar

Emissions in metric tonnes of CO2e
4287

Uncertainty (±%)
5

Major sources of emissions
British Sugar's scope 2 emissions are mainly from imported electricity consumption.

Verified
Yes

Allocation method
Other, please specify (Reporting business-unit level data for British Sugar)

Market value or quantity of goods/services supplied to the requesting member

Unit for market value or quantity of goods/services supplied

Please select

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
We are providing business unit level data for British Sugar and therefore an allocation method has not been required.

Requesting member
PepsiCo, Inc.

Scope of emissions
Scope 1

Allocation level
Business unit (subsidiary company)

Allocation level detail
Scope 1 emissions for Azucarera

Emissions in metric tonnes of CO2e
140774

Uncertainty (±%)
5

Major sources of emissions
The main sources of scope 1 emissions for Azucarera are on-site energy and on-site wastewater treatment.

Verified
Yes

Allocation method
Other, please specify (Reporting business unit level data for Azucarera)

Market value or quantity of goods/services supplied to the requesting member

Unit for market value or quantity of goods/services supplied
Please select

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
We are providing business unit level data for Azucarera and therefore an allocation method has not been required.

Requesting member
PepsiCo, Inc.

Scope of emissions
Scope 2

Allocation level
Business unit (subsidiary company)

Allocation level detail
Scope 2 emissions for Azucarera

Emissions in metric tonnes of CO2e
3424

Uncertainty (±%)
5

Major sources of emissions
Azucarera's scope 2 emissions are mainly from imported electricity consumption.

Verified
Yes

Allocation method
Other, please specify (Reporting business unit level data for Azucarera)

Market value or quantity of goods/services supplied to the requesting member

Unit for market value or quantity of goods/services supplied
Please select

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
We are providing business unit level data for Azucarera and therefore an allocation method has not been required.

Requesting member
The Coca-Cola Company

Scope of emissions
Scope 1

Allocation level
Business unit (subsidiary company)

Allocation level detail
Scope 1 emissions for British Sugar

Emissions in metric tonnes of CO2e
807065

Uncertainty (±%)
5

Major sources of emissions
The main sources of scope 1 emissions for British Sugar are on-site energy and on-site wastewater treatment.

Verified
Yes

Allocation method
Other, please specify (Reporting business-unit level data for British Sugar)

Market value or quantity of goods/services supplied to the requesting member

Unit for market value or quantity of goods/services supplied
Please select

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
We are providing business unit level data for British Sugar and therefore an allocation method has not been required.

Requesting member
The Coca-Cola Company

Scope of emissions
Scope 2

Allocation level
Business unit (subsidiary company)

Allocation level detail
Scope 2 emissions for British Sugar

Emissions in metric tonnes of CO2e
4287

Uncertainty (±%)
5

Major sources of emissions
British Sugar's scope 2 emissions are mainly from imported electricity consumption.

Verified
Yes

Allocation method
Other, please specify (Reporting business-unit level data for British Sugar)

Market value or quantity of goods/services supplied to the requesting member

Unit for market value or quantity of goods/services supplied
Please select

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
We are providing business unit level data for British Sugar and therefore an allocation method has not been required.

Requesting member
The Coca-Cola Company

Scope of emissions
Scope 1

Allocation level
Business unit (subsidiary company)

Allocation level detail
Scope 1 emissions for Azucarera

Emissions in metric tonnes of CO2e
140774

Uncertainty (±%)
5

Major sources of emissions
The main sources of scope 1 emissions for Azucarera are on-site energy and on-site wastewater treatment.

Verified
Yes

Allocation method
Other, please specify (Reporting business unit level data for Azucarera)

Market value or quantity of goods/services supplied to the requesting member

Unit for market value or quantity of goods/services supplied
Please select

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
We are providing business unit level data for Azucarera and therefore an allocation method has not been required.

Requesting member
The Coca-Cola Company

Scope of emissions
Scope 2

Allocation level
Business unit (subsidiary company)

Allocation level detail
Scope 2 emissions for Azucarera

Emissions in metric tonnes of CO2e
3424

Uncertainty (±%)
5

Major sources of emissions
Azucarera's scope 2 emissions are mainly from imported electricity consumption.

Verified
Yes

Allocation method
Other, please specify (Reporting business unit level data for Azucarera)

Market value or quantity of goods/services supplied to the requesting member

Unit for market value or quantity of goods/services supplied
Please select

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
We are providing business unit level data for Azucarera and therefore an allocation method has not been required.

Requesting member
The Coca-Cola Company

Scope of emissions
Scope 1

Allocation level
Business unit (subsidiary company)

Allocation level detail
Scope 1 emissions for Illovo Sugar

Emissions in metric tonnes of CO2e
612720

Uncertainty (±%)
5

Major sources of emissions
Illovo's scope 1 emissions are mainly from the energy generated on-site and from agricultural activities.

Verified
Yes

Allocation method
Other, please specify (Reporting business unit level data for Illovo Sugar)

Market value or quantity of goods/services supplied to the requesting member

Unit for market value or quantity of goods/services supplied
Please select

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
We are providing business unit level data for Illovo and therefore an allocation method has not been required.

Requesting member
The Coca-Cola Company

Scope of emissions
Scope 2

Allocation level
Business unit (subsidiary company)

Allocation level detail
Scope 2 emissions for Illovo Sugar

Emissions in metric tonnes of CO2e
100995

Uncertainty (±%)
5

Major sources of emissions
Illovo's scope 2 emissions are mainly from imported electricity consumption.

Verified
Yes

Allocation method
Other, please specify (Reporting business unit level data for Illovo Sugar)

Market value or quantity of goods/services supplied to the requesting member

Unit for market value or quantity of goods/services supplied
Please select

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
We are providing business unit level data for Illovo and therefore an allocation method has not been required.

Requesting member
FIRMENICH SA

Scope of emissions
Scope 1

Allocation level
Company wide

Allocation level detail
<Not Applicable>

Emissions in metric tonnes of CO2e
2449570

Uncertainty (±%)
5

Major sources of emissions
ABF's scope 1 emissions are mainly from the energy we generate, agriculture, owned transport and the on-site treatment of wastewater. Also included are the emissions from our production processes such as bread baking and ethanol production.

Verified
Yes

Allocation method
Other, please specify (We are providing ABF group level data and therefore no allocation of emissions.)

Market value or quantity of goods/services supplied to the requesting member

Unit for market value or quantity of goods/services supplied
Please select

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
As requested, we are providing ABF group level data and therefore no assumptions are made regarding the allocation of data or identification of GHG source.

Requesting member
FIRMENICH SA

Scope of emissions
Scope 2

Allocation level
Company wide

Allocation level detail
<Not Applicable>

Emissions in metric tonnes of CO2e
711372

Uncertainty (±%)
5

Major sources of emissions
ABF's scope 2 emissions are mainly from imported electricity consumption.

Verified
Yes

Allocation method
Other, please specify (We are providing ABF group level data and therefore no allocation of emissions.)

Market value or quantity of goods/services supplied to the requesting member

Unit for market value or quantity of goods/services supplied
Please select

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
As requested, we are providing ABF group level data and therefore no assumptions are made regarding the allocation of data or identification of GHG source.

Requesting member
Givaudan SA

Scope of emissions
Scope 1

Allocation level
Company wide

Allocation level detail
<Not Applicable>

Emissions in metric tonnes of CO2e
2449570

Uncertainty (±%)
5

Major sources of emissions
ABF's scope 1 emissions are mainly from the energy we generate, agriculture, owned transport and the on-site treatment of wastewater. Also included are the emissions from our production processes such as bread baking and ethanol production.

Verified
Yes

Allocation method
Other, please specify (We are providing ABF group level data and therefore no allocation of emissions.)

Market value or quantity of goods/services supplied to the requesting member

Unit for market value or quantity of goods/services supplied
Please select

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
As requested, we are providing ABF group level data and therefore no assumptions are made regarding the allocation of data or identification of GHG source.

Requesting member
Givaudan SA

Scope of emissions
Scope 2

Allocation level
Company wide

Allocation level detail
<Not Applicable>

Emissions in metric tonnes of CO2e
711372

Uncertainty (±%)
5

Major sources of emissions
ABF's scope 2 emissions are mainly from imported electricity consumption.

Verified
Yes

Allocation method
Other, please specify (We are providing ABF group level data and therefore no allocation of emissions.)

Market value or quantity of goods/services supplied to the requesting member

Unit for market value or quantity of goods/services supplied
Please select

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
As requested, we are providing ABF group level data and therefore no assumptions are made regarding the allocation of data or identification of GHG source.

Requesting member
J Sainsbury Plc

Scope of emissions
Scope 1

Allocation level
Company wide

Allocation level detail
<Not Applicable>

Emissions in metric tonnes of CO2e
2449570

Uncertainty (±%)
5

Major sources of emissions
ABF's scope 1 emissions are mainly from the energy we generate, agriculture, owned transport and the on-site treatment of wastewater. Also included are the emissions from our production processes such as bread baking and ethanol production.

Verified
Yes

Allocation method

Other, please specify (We are providing ABF group level data and therefore no allocation of emissions.)

Market value or quantity of goods/services supplied to the requesting member

Unit for market value or quantity of goods/services supplied
Please select

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
We are providing ABF group level data and therefore no assumptions are made regarding the allocation of data or identification of GHG source.

Requesting member
J Sainsbury Plc

Scope of emissions
Scope 2

Allocation level
Company wide

Allocation level detail
<Not Applicable>

Emissions in metric tonnes of CO2e
711372

Uncertainty (±%)
5

Major sources of emissions
ABF's scope 2 emissions are mainly from imported electricity consumption.

Verified
Yes

Allocation method
Other, please specify (We are providing ABF group level data and therefore no allocation of emissions.)

Market value or quantity of goods/services supplied to the requesting member

Unit for market value or quantity of goods/services supplied
Please select

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
We are providing ABF group level data and therefore no assumptions are made regarding the allocation of data or identification of GHG source.

Requesting member
Kellogg Company

Scope of emissions
Scope 1

Allocation level
Company wide

Allocation level detail
<Not Applicable>

Emissions in metric tonnes of CO2e
2449570

Uncertainty (±%)
5

Major sources of emissions
ABF's scope 1 emissions are mainly from the energy we generate, agriculture, owned transport and the on-site treatment of wastewater. Also included are the emissions from our production processes such as bread baking and ethanol production.

Verified
Yes

Allocation method
Other, please specify (We are providing ABF group level data and therefore no allocation of emissions.)

Market value or quantity of goods/services supplied to the requesting member

Unit for market value or quantity of goods/services supplied
Please select

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
As requested, we are providing ABF group level data and therefore no assumptions are made regarding the allocation of data or identification of GHG source.

Requesting member
Kellogg Company

Scope of emissions
Scope 2

Allocation level
Company wide

Allocation level detail
<Not Applicable>

Emissions in metric tonnes of CO2e
711372

Uncertainty (±%)
5

Major sources of emissions
ABF's scope 2 emissions are mainly from imported electricity consumption.

Verified
Yes

Allocation method
Other, please specify (We are providing ABF group level data and therefore no allocation of emissions.)

Market value or quantity of goods/services supplied to the requesting member

Unit for market value or quantity of goods/services supplied
Please select

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
As requested, we are providing ABF group level data and therefore no assumptions are made regarding the allocation of data or identification of GHG source.

Requesting member
Wal Mart de Mexico

Scope of emissions
Scope 1

Allocation level
Company wide

Allocation level detail
<Not Applicable>

Emissions in metric tonnes of CO2e
2449570

Uncertainty (±%)
5

Major sources of emissions
ABF's scope 1 emissions are mainly from the energy we generate, agriculture, owned transport and the on-site treatment of wastewater. Also included are the emissions from our production processes such as bread baking and ethanol production.

Verified
Yes

Allocation method
Other, please specify (We are providing ABF group level data and therefore no allocation of emissions.)

Market value or quantity of goods/services supplied to the requesting member

Unit for market value or quantity of goods/services supplied
Please select

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
As requested, we are providing ABF group level data and therefore no assumptions are made regarding the allocation of data or identification of GHG source.

Requesting member
Wal Mart de Mexico

Scope of emissions
Scope 2

Allocation level
Company wide

Allocation level detail
<Not Applicable>

Emissions in metric tonnes of CO2e
711372

Uncertainty (±%)
5

Major sources of emissions
ABF's scope 2 emissions are mainly from imported electricity consumption.

Verified
Yes

Allocation method
Other, please specify (We are providing ABF group level data and therefore no allocation of emissions.)

Market value or quantity of goods/services supplied to the requesting member

Unit for market value or quantity of goods/services supplied
Please select

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
As requested, we are providing ABF group level data and therefore no assumptions are made regarding the allocation of data or identification of GHG source.

Requesting member
Fashion Industry Charter for Climate Action (FICCA)

Scope of emissions
Scope 1

Allocation level
Business unit (subsidiary company)

Allocation level detail
Scope 1 emissions for Primark.

Emissions in metric tonnes of CO2e
19641

Uncertainty (±%)
5

Major sources of emissions
The main source of scope 1 emissions for Primark are on-site energy and owned transport.

Verified
Yes

Allocation method
Other, please specify (Reporting business-unit level data for Primark)

Market value or quantity of goods/services supplied to the requesting member

Unit for market value or quantity of goods/services supplied
Please select

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
We are providing business unit level data for Primark and therefore an allocation method has not been required.

Requesting member
Fashion Industry Charter for Climate Action (FICCA)

Scope of emissions
Scope 2

Allocation level
Business unit (subsidiary company)

Allocation level detail
Scope 2 emissions for Primark

Emissions in metric tonnes of CO2e
98775

Uncertainty (±%)
5

Major sources of emissions
Primark's scope 2 emissions are mainly from imported electricity consumption.

Verified
Yes

Allocation method
Other, please specify (Reporting business-unit level data for Primark)

Market value or quantity of goods/services supplied to the requesting member

Unit for market value or quantity of goods/services supplied
Please select

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
We are providing business unit level data for Primark and therefore an allocation method has not been required.

Requesting member
Fashion Industry Charter for Climate Action (FICCA)

Scope of emissions
Scope 3

Allocation level
Business unit (subsidiary company)

Allocation level detail
Scope 3 emissions for Primark

Emissions in metric tonnes of CO2e
4606386

Uncertainty (±%)
5

Major sources of emissions
Primark's scope 3 emissions are mainly from purchased goods and services.

Verified
Yes

Allocation method
Other, please specify (Reporting business-unit level data for Primark)

Market value or quantity of goods/services supplied to the requesting member

Unit for market value or quantity of goods/services supplied
Please select

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
Primark has completed a scope 3 inventory for the reporting year, assured by EY. Primark's material scope 3 categories reported are:
• Purchased goods and services
• Capital goods
• Fuel-and-energy related activities
• Upstream transportation and distribution
• Waste generated in operations
• Business travel
• Use of sold products
• End of life treatment of sold products

SC1.2

(SC1.2) Where published information has been used in completing SC1.1, please provide a reference(s).

ABF's scope 1 and scope 2emissions are reported in our 2021 Annual Report and Accounts page 78, Responsibility Update page 25 and ESG Insights 2021 Climate Change page 4. Within our ESG Insights Climate Change, we provide further detailed data at the business segment level on page 5.

SC1.3

(SC1.3) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Allocation challenges	Please explain what would help you overcome these challenges
Diversity of product lines makes accurately accounting for each product/product line cost ineffective	Some of our businesses and sites are able to allocate emissions to different customers. In these cases, they work with their customers to identify the relevant emissions and provide information which is considered valuable to the commercial relationship. To conduct this approach across all of the group's businesses, customers, geographies and product lines would be very costly and therefore it is managed on a case-by-case basis depending on the nature of the commercial relationship.

SC1.4

(SC1.4) Do you plan to develop your capabilities to allocate emissions to your customers in the future?
Yes

SC1.4a

(SC1.4a) Describe how you plan to develop your capabilities.

To conduct this approach across all of the group's customers and product lines would be very cost ineffective and therefore it is managed on a case-by-case basis.

Some of our businesses and sites are able to allocate emissions to different customers. In these cases, they work with their customers to identify the relevant emissions and provide information which is considered valuable to the commercial relationship. Increasing requests for emissions data are best sought via the commercial teams, who will then engage with the relevant personnel in the businesses to calculate correctly allocated data.

SC2.1

(SC2.1) Please propose any mutually beneficial climate-related projects you could collaborate on with specific CDP Supply Chain members.

SC2.2

(SC2.2) Have requests or initiatives by CDP Supply Chain members prompted your organization to take organizational-level emissions reduction initiatives?
No

SC4.1

(SC4.1) Are you providing product level data for your organization's goods or services?
No, I am not providing data

Submit your response

In which language are you submitting your response?
English

Please confirm how your response should be handled by CDP

	I understand that my response will be shared with all requesting stakeholders	Response permission
Please select your submission options	Yes	Public

Please confirm below
I have read and accept the applicable Terms