



Environmental Social Governance Report

2026



A photograph of a large, dark grey rock in a landscaped area with green bushes and palm trees. A blue sign is attached to the rock, reading "Welcome to AIMIA FOODS aimiafoods.com". The sign is blue with white text. The background shows a brick building and a blue sky with clouds.

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A Letter from our MD

I am pleased to introduce Aimia Foods second Environmental, Social, and Governance (ESG) Report. This noteworthy milestone not only mirrors our current achievements but also embodies our aspirations for the future.

As a food and drink manufacturer, we are acutely aware of our obligation to balance food safety and sustainability with broader environmental considerations, particularly regarding waste management and carbon emissions. We are committed to advancing our ESG programme and initiatives while making significant strides in our objectives.

This report serves to reinforce our long-term dedication to embedding ESG principles at the core of our strategy and operations. Our objective has been to capture our efforts in evaluating and enhancing our impact on the environment, our workforce, and the communities we serve. By reducing carbon emissions in our production processes, implementing energy-efficient technologies, fostering an inclusive workplace, and maintaining rigorous ethical standards, we are aligning our growth trajectory with our most cherished values. Aimia Foods has embraced the voluntary reporting frameworks for carbon emissions, the GHG Protocol, and ESG reporting structures such as IFRS S1 and S2, which also serve as the foundational reference for the newly established UK Sustainability Reporting Standards. Additionally, we demonstrate how our metrics align with the EU CSRD reporting guidelines.

We are evolving our strategy in alignment with emerging best practices pertaining to climate action, directing our focus toward the areas anticipated to generate the most significant impact in our pursuit of a Net Zero commitment. This transition includes moving away from carbon neutrality

claims grounded in offsets and instead prioritising emissions reductions throughout our value chain where it is most consequential—enhancing our energy and resource efficiency at the site level and exploring avenues to lower the embodied carbon in the products we offer.

We are committed to embedding sustainable practices as a fundamental element of our operations, communication, and leadership. We encourage engagement with our partners, clients, employees, and stakeholders, acknowledging that only through collaborative efforts can we effectively tackle supply chain carbon emissions and safeguard our planet for future generations. By leveraging innovation and partnership, we aim to enhance profitability across the supply chain while ensuring ethical and sustainable operations for all involved.



Paul Whitlow,
Managing Director

About this Report

Our second ESG report includes all 3 carbon scopes and double materiality reporting aligned with international benchmarks

We have formalised our ESG priorities using the IFRS S1/S2 double materiality risk assessment matrix which is also recognised by the UK Sustainability Reporting Standards. We show targets and progress for key performance metrics across the whole Environmental Social Governance (ESG) spectrum. As ESG at Aimia continues to evolve, we will further develop targets and goals to help guide our ESG performance.

As actions to address climate change become more acute globally and as new technology and approaches develop, our goals, commitments and targets or other forward-looking statements may need to change to keep us aligned with whatever is required to adapt and mitigate against climate change.

The report also includes certain numbers that are estimates or approximations and that may be based on assumptions. We have, however followed best practice and adopted the International Standard of Sustainability Assurance ISSA5000 auditing procedure and gained independent external opinion that our reporting is considered as having Limited assurance overall.



Who We Are *Our Story*

356
Employees

3
Sites

25
Production
Lines

We are a leading UK manufacturer, proudly bringing some of the world's most recognised and trusted brands to consumers every day. Operating from four sites across the Northwest of England, we employ more than 300 people and serve customers across retail, foodservice, vending, wholesale, export and direct-to-consumer channels.

Our success is built on the strength of our brands, the quality of our products and, most importantly, our people. Since returning to private ownership in 2024, we have continued to invest in developing our people, capabilities, innovation and customer partnerships, giving us the agility and entrepreneurial spirit to grow while maintaining the high standards and trusted relationships that define Aimia.

We are passionate about what we do and committed to delivering great products, outstanding service and lasting value for our customers and consumers.

Strategy Overview

Our strategy is centred on a clear purpose: delivering great products, building trusted brands, and creating sustainable growth for our customers, consumers, and colleagues.

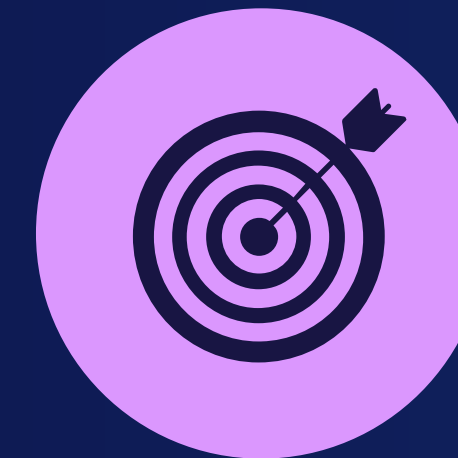
As a leading UK food and beverage manufacturer, we leverage our manufacturing expertise, category knowledge, and brand portfolio to meet evolving consumer needs across multiple channels and markets.

Our purpose guides every decision we make, while our vision shapes how and where we invest for future growth.

Since returning to private ownership in 2024, we have strengthened our focus on developing talent, agility, innovation, and customer partnership, enabling us to respond quickly to market opportunities and drive long-term success.



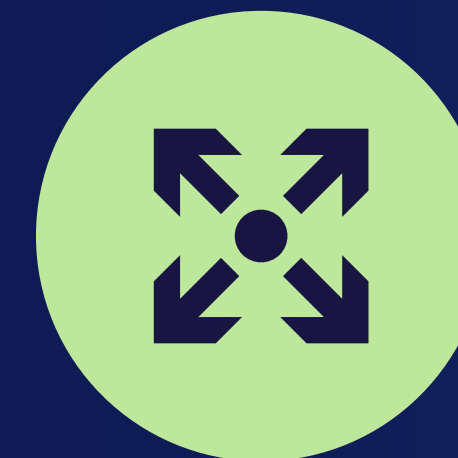
Diversify through creativity, product innovation, new channels and partnerships



Meet the evolving needs of customers and consumers



Build trust and loyalty through developing our relationships



Drive growth through the expertise, passion and commitment of our employees



ESG Framework

Our Approach

Our approach to establishing the most significant factors to focus on follows international guidelines. There are two major ones: International Financial Reporting Standards (IFRS) S1/S2 and the European Corporate Sustainability Reporting Standard (CSRD). The former is recognised as being a benchmark for the United Kingdom Sustainability Reporting Standards (UK SRS) that we have chosen to adopt voluntarily. UK SRS is only mandatory for large listed companies from January 2027. The standards are effectively a risk assessment for Environmental Social Governance but described as material issues: impact materiality on the outside world and financial materiality as the impact on business operations.

Taken together this represents a double materiality assessment. Our external consultant recommended that we adopt two materiality standards: Food and Beverages and Agricultural Products. We have ranked the double materiality risks in this report. There could also be opportunities afforded by addressing ESG material issues and these will be addressed in future reports.

What is Environmental Social Governance?



ENVIRONMENTAL

- Carbon emissions
- Energy use, fuel choice
- Climate
- Pollution
- Waste disposal
- Raw materials use



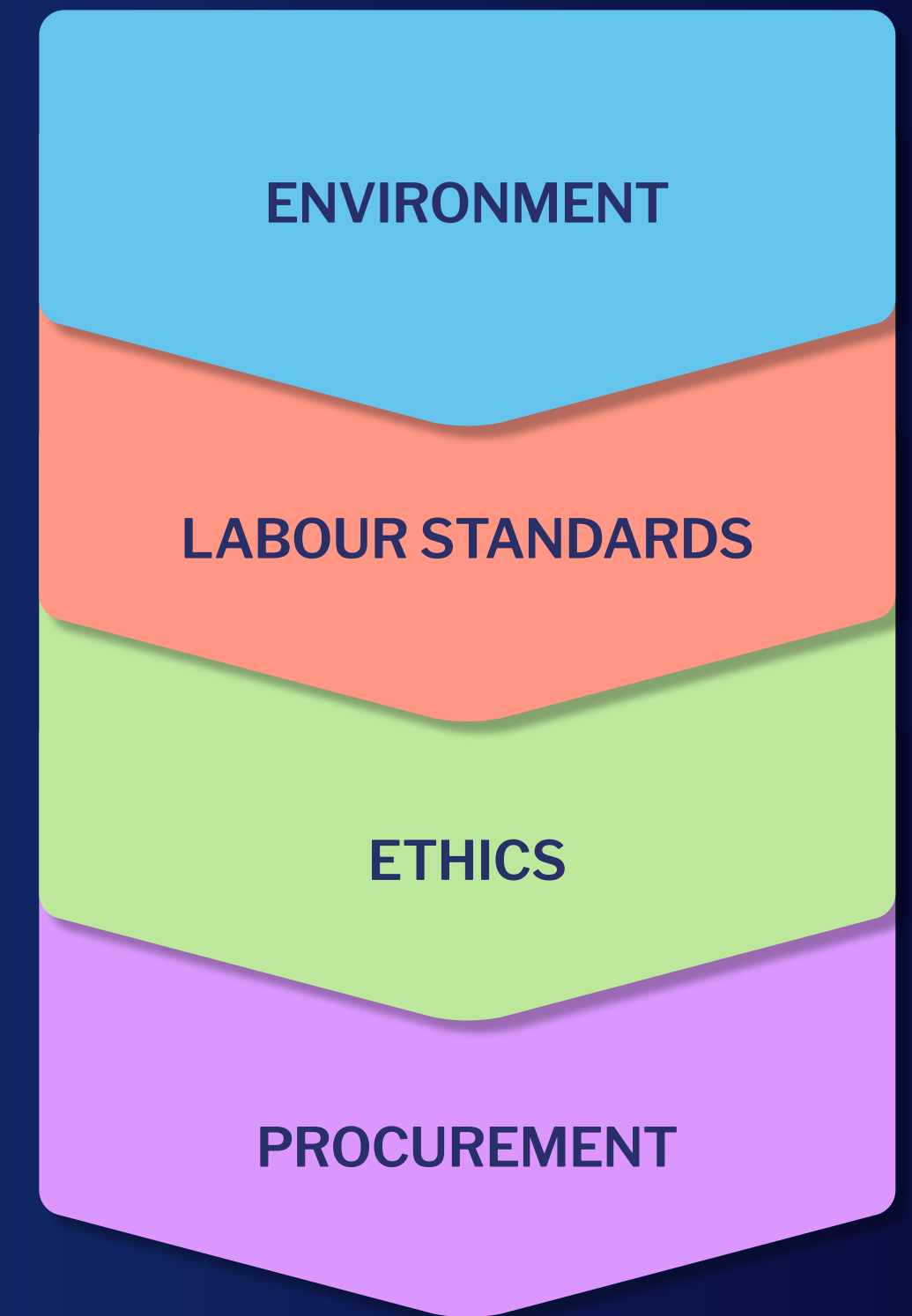
SOCIAL

- Gender
- Discrimination
- Human rights
- Diversity, equality, equity
- Community
- Culture & values



GOVERNANCE

- Policy setting & review
- Risk management
- Stakeholder awareness
- Ethics
- Executive compensation
- Certification

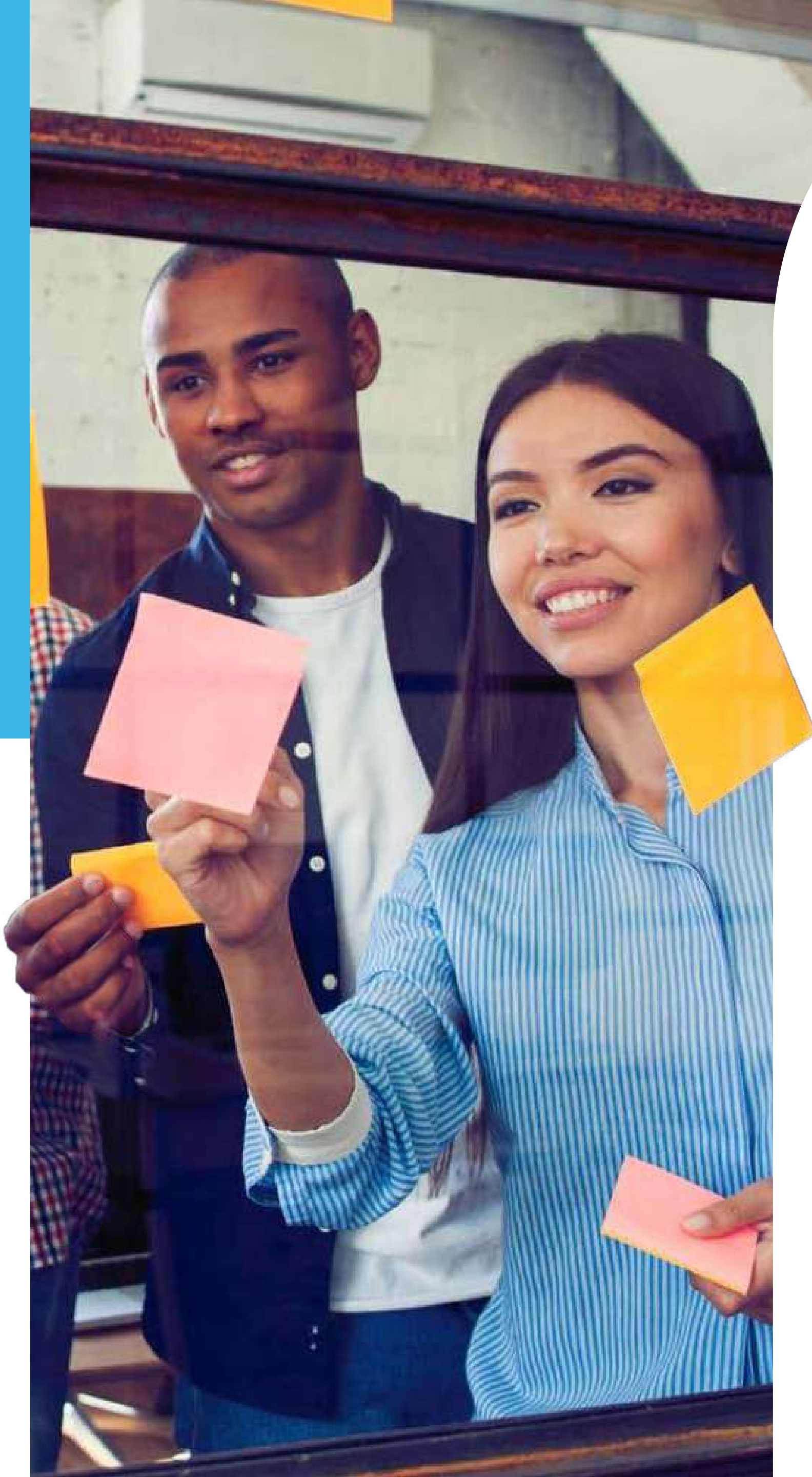


Stakeholder *Engagement*

We engage with our stakeholders throughout the year to better understand their concerns and key priorities.

We define stakeholders as groups and/or individuals who are impacted by our activities and business strategy and who, in turn, impact our business success. We listen to our stakeholders to help define our ESG priorities, inform our strategy, & provide feedback on our actions.





STAKEHOLDERS	ENGAGEMENT APPROACH	KEY PRIORITIES
CUSTOMERS	Consumer focus groups, customer satisfaction surveys	Plastics & packaging, safe & healthy products
EMPLOYEES / PEOPLE	Leadership level surveys, listening sessions, emails, internal social media	Diversity, equity & inclusion
SUPPLIERS	Regular communication with category managers and sourcing teams	Responsible sourcing, business ethics, plastics & packaging
GOVERNMENT	7 Industry consultations, government relations	Contribution to the economy, safe & healthy products, Corporate Governance
LOCAL COMMUNITIES	Local charities, volunteering, events, residents	Access to discounted products, local employment, community engagement and investment

Our Approach

Action plan to net zero and more

Short-Term Goals (2026 - 2035)

- **Cutting Our Packaging Waste**
Eliminate single-use plastics and promote reusable or recycled alternatives.
- **Paperless Operations**
Reduce paper waste by transitioning to a fully digital process.
- **Sustainable Travel Policy**
Optimise travel to minimise emissions.
- **Report Our Performance Publicly**
According to relevant national and international standards.
- **Supply Chain Audited For ESG Performance**
Prioritise partnerships with suppliers committed to reducing their carbon footprint. Source office supplies and equipment from sustainable providers.

Our Approach

Action plan to net zero and more

Long-Term Goals (2036-50)

- **Carbon Net-Zero Operations**
Achieve net-zero emissions primarily through a efficiency and fuel choices in operations and only relying on carbon offset programmes if technological solutions are not yet available.
- **Industry Leadership in Sustainability**
Champion sustainability within the Food and Beverage Industry and collaborate on best practices.

At Aimia Foods, we are committed to working with vendors who prioritise sustainability and responsible business practices. We welcome input from our supply chain to share innovations and opportunities to collaborate to reduce scope 3 emissions to net zero.

United Nations Sustainable Development Goals (UNSDG's)

The 2030 Agenda for Sustainable Development, adopted by the UN in 2015, provides a shared blueprint for peace and prosperity for people and the planet, now and into the future.

At its heart are the 17 Sustainable Development Goals (SDGs), which are an urgent call for action by all countries. These goals have also been linked to the triple bottom line benefit of sustainable action which impacts: People, Prosperity and the Planet. This principle recognises that sustainable benefit should be shared across supply chains and that it is possible to find solutions that improve company financial margin in the long run whilst minimising environmental impact.

Learn more:

[THE 17 GOALS | Sustainable Development](#)

Progress on these goals is shown in the extensive Key Performance and Materiality data in the tables at the end of the report.

In this first ESG report Aimia Foods Limited use these UN SDG goals to highlight key areas where we have focused our efforts so far.



Goals 2, 4, 17: We work with the local community, with schools to provide education support through work experience. We provide skills-based training and annual performance reviews and development plans. We value the partnerships we engage with to jointly improve ESG and people's lives



Goals 7, 12, 13: We have mapped our carbon footprint and have a net zero target for operations and supply chain. Our electricity is renewable backed. We seek to be energy efficient and use the lowest carbon fuels we can secure at an appropriate price



Goals 5, 8, 10: We value diversity in our workforce and recruit and reward success on the basis of achievement and skills and never on race or gender. We provide work that builds economic growth for the company to secure long-term employment opportunities



Goal 3: We support the physical and mental health of our team

Goal 9: Our innovation in product design is vibrant and provides new opportunities to delight customers with nutritious products

Governance

Key Risks and Mitigations in Aimia Foods Business

The Board regularly reviews risk and incorporates climate risk and Environmental Social Governance risks into the matrix.

Role of the Board in Identifying and Managing Risk

The Board is responsible for setting the structures and review in place so that risks are identified, considered and appropriate actions are taken to limit any negative impact to Aimia Foods Limited and its customers or the environment.

The Board is kept informed of key risk and actions through regular reporting as indicated in this diagram. The relevant ESG reporting categories are shown next to the positions. The dark blue boxes indicate the management structure at Aimia Foods Limited.

Formal risk reporting to the board covers the key ESG areas with clearly defined scope, opportunities for training and improvement and appropriate metrics and mitigating actions.

There are regular board updates for key ESG metrics, some of which are included at the end of this report.

AIMIA FOODS ESG Team Organogram



ESG is embedded across all areas of our business and aligned to the EcoVadis four pillars:
Environment | Social & Human Rights | Ethics (Governance) | Sustainable Procurement

Our ESG report will focus on 3 key areas

1. Protecting our planet
2. Serving our people and community
3. Committing to ethical practices



Protecting *Our Planet*

Aimia's ambition is to enrich the lives of consumers across the globe by providing quality brands and products that are developed, manufactured, and sold in a responsible way. By sourcing and manufacturing responsibly, we aim to help protect the planet we inhabit.

In this section

- 1** Climate Change
- 2** Packaging and Waste
- 3** Natural Resources



A hand holding a glass globe with a tree growing from it and a butterfly on its rim.

Climate Change

Our Approach

Aimia Foods has adopted a low carbon approach rather than relying on offsets. This aligns with the guidance from the science based targets initiative which recommends using no more than 10% offsetting if net zero is beyond reach and then only if technological solutions are not yet available.

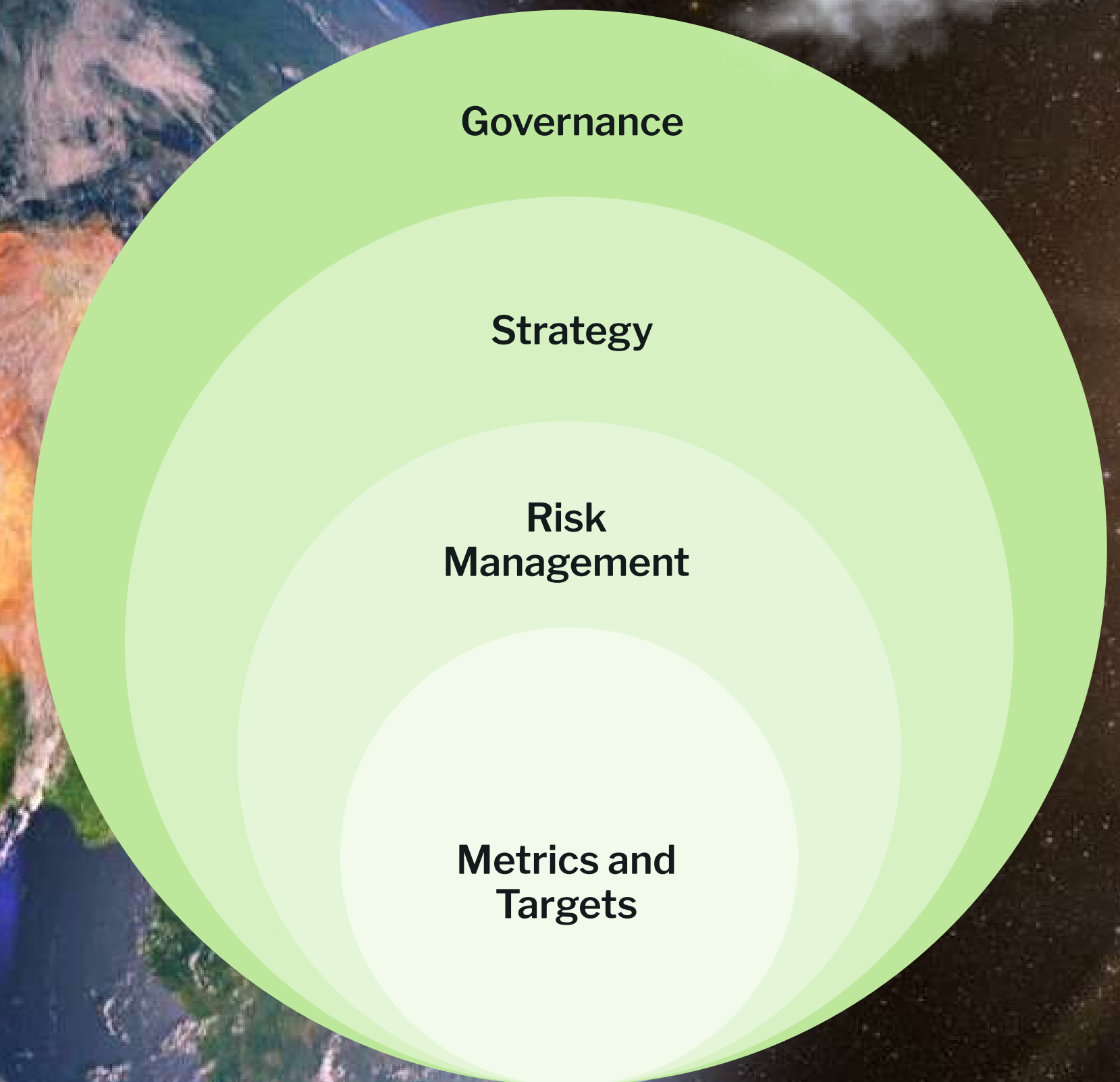
The UK has a well-developed climate change risk assessment overseen by the Climate Change Committee and we have adopted this guidance and risk assessment structure to arrive at a mitigation and adaptation position.



Climate related risk and opportunity: a formal reporting *framework*

For this report we have followed the IFRS standard. The IFRS, the UK SRS and the European equivalent, the Corporate Sustainability Reporting Directive all have the intent of guiding or legally requiring companies to assign risk to ESG issues and attach a financial impact such that it becomes a clear imperative for action.

Risk assessment for ESG is described as the impact a business has on its external environment and stakeholders: called **impact materiality** and an inward looking risk analysis termed **financial materiality**, together being referred to as **double materiality**.



A photograph of two large wind turbines in a field. The turbines are dark, and the background shows a hazy landscape with rolling hills under a cloudy sky. The image is partially obscured by a white curved shape on the right side of the slide.

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In 2007 the Financial Sustainability Board introduced the Task Force on Climate-Related Financial Disclosure (TCFD). The TCFD was the first framework designed to encourage the uptake of climate risk and opportunity measurement and disclosure in the private sector.

The International Financial Reporting Standards (IFRS) group now controls the standard via the Standards for Sustainability Reporting (SASB).

There are two parts to the IFRS structure: IFRS S1 and S2 which define material risks by sector and specify how to report on governance, strategy, risk management and climate targets. It requires businesses to identify risks and opportunities and assign a financial value that will achieve a carbon emissions strategy that will match the reduction pathways identified as necessary to limit the global warming trajectory to as close to 1.5C as possible.

A total of 77 different business types are identified from which we have determined our closest is Food and Beverages and Agricultural Products.

The UK has adopted the IFRS S1 and S2 standard as a basis for the UK Sustainability Reporting Standards (UK SRS). This is a legal reporting requirement for large companies from 2027 and we are proud to be ahead of the recommended voluntary reporting to this new standard.



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There is still much uncertainty around the trajectory for global temperature rise, but the consensus is that we will miss our target of a maximum average temperature rise of 1.5C beyond which we start to lose the ability to predict the impact of changes to people, financial prosperity and our planet. This so-called triple bottom line indicates that there are three ways we can influence business success that leads to supply chain prosperity by engaging with people and minimising our impact on the planet.

By reporting openly and transparently what our carbon emissions are now and how we see a path to net zero it is our hope that we demonstrate to other businesses that a solution is within grasp and particularly so if we attach financial value to the consequences and rewards of our changing climate.

Climate Risk Analysis

A climate risk assessment has been produced by an external expert for our operations and supply chain to determine the potential impact in the period up to 2050.

The analysis considered a number of key areas: Transport & Logistics; Business Risk; Production; Utilities; Health; ICT and Telecommunications; Water; Legislation. Reference has been made to the scenario analysis contained within the UK Climate Change Risk Assessment sector briefings.

(Sector briefings - UK Climate Risk).

THEME	SIGNIFICANCE FOR AIMIA FOODS LIMITED
Agriculture & Forestry	Growing of agricultural products could be impacted both positively and negatively. Higher temperatures could increase yield if water supplies are not affected. They could also change the suitability of current geographic areas to grow certain types of seeds, fruit, vegetables and cereals Risk at present is considered moderate Growing of cereals currently leads in the field of regenerative agriculture in its potential to provide a source of carbon insets and through the carbon negative production and protection of soil health by improving soil organic matter Opportunity to de-risk the supply chain and gain carbon credits
Business	The impact to business could be a need to modify working environments in production areas in particular Risk is reduced worker productivity in higher temperature workplaces and worker recruitment or retention Low carbon businesses and those with strong Environmental, Social Governance achievements will be better placed to appeal to the increasing customer demand for strong environmental and ethical businesses that are on a fast-track net zero pathway Opportunity: To create a stronger ESG presence to gain business or press for higher margins for low carbon products
Buildings & Infrastructure	There is no specific risk to buildings. Infrastructure risk could come from flooding and impact on road and rail network Risk: Moderate to High for access to reliable road/rail networks if we see the worst flooding and temperature scenarios
Health & Wellbeing	This category relates to health in general and would only impact Aimia Foods Limited if the recruitment pool was significantly affected by poor health Risk considered very low
Natural Environment	Impacts on the natural environment such as water availability or biodiversity loss could impact the availability of raw materials of suitable quality Risk is considered to be moderate now potentially becoming high in terms of water availability depending on national infrastructure investment and uncertainty of rainfall patterns

Adaptation and Mitigation based on this

Climate Risk Analysis

A number of measures are dependent on national investment.

The latest update from the Committee on Climate Change was 2026.



The analysis here relates to what Aimia Foods can do directly. There are much larger potential actions required and we do not seek to minimise the importance of considering those:

The UK's climate has already changed and impacts are being felt now across all nations.

The ten warmest years in the UK have all occurred since 2000, and temperatures over 40°C were recorded for the first time in 2022. Heatwaves have become hotter, longer, and more frequent. Sea levels are rising around the UK's coasts and heavy rainfall is becoming more intense. The impacts of these changes, driven by ongoing global greenhouse gas emissions, on health, communities, infrastructure, nature, and the economy are a reality today.

Further climate change is inevitable.

Global warming of 2°C in 2050 will bring risks much more extreme than today.

Global warming of 4°C by 2100 would pose fundamental challenges to society.

THEME	ADAPTATION AND MITIGATION
Agriculture & Forestry	Although recent climate extremes appear to impact cereal supply in the UK, in general it does not impact availability of the correct material. Primarily this is related to rainfall. We will keep a watching brief on the development of this but our suppliers of materials relying on good rainfall are not highlighting this as a medium-term issue Our suppliers of cereal-based raw materials particularly in the UK are engaged in regenerative agriculture which is one of the best de-risking strategies to protect soil health and build resilience against drought.
Business	Office based working is already air conditioned hence unlikely to be impacted. In the factory we may have to introduce more cooling or consider more frequent hydration breaks. We are convinced that our ESG reporting is in line with legislation that may be introduced in the medium term and being ahead of the reporting requirement helps us review our strategies against international benchmarks
Buildings & Infrastructure	Road networks for transport are likely to be maintained in the UK and the investment required is not something Aimia Foods can influence directly. We do not anticipate major issues here.
Health & Wellbeing	It is unlikely that our workforce will be directly impact by health impact considering the age range of those employed.
Natural Environment	Water availability is key to our continuing food based raw material supply. Our water scarcity report does not identify major shortages, although extreme temperatures can create an increased number of shortage events at harvest time. Our plan is to keep a watching brief on developments & feedback from our suppliers on availability and quality of the materials we buy.

Carbon Footprint

Aimia Foods Limited engaged a specialist consultancy to calculate the carbon footprint of the whole supply chain from procurement of purchased goods and services through operations and included the impact of sold goods and services. Data analysis followed the GHG protocol for all three scopes: Scopes 1 and 2, operational carbon footprint and scope 3, supply chain carbon footprint.

Data gathered was a hybrid set based on the GHG protocol hierarchy which specifies four levels of data that can be captured: 1) Supplier specific, 2) Hybrid, 3) Industry average and 4) Spend-based.

For scopes 1 and 2 detailed invoiced electricity and gas consumption and owned transport data was available together with the relevant carbon conversion factors and will therefore be highly accurate.

Scope 3 data is notoriously difficult to measure in the supply chain so as a first pass estimation the spend-based analysis method has been used. The method is approved by the Department of Energy Security and Net Zero (DESNZ) within its Streamlined Energy and Carbon Reporting emissions and is based on a model developed by the University of Leeds available as open source on the DESNZ website.

Aimia Foods are using a baseline year of 2023 as a springboard to enable us to track progress to net zero by 2040 for operational emissions and 2050 for supply chain

A series of carbon and wider Environmental Social Governance activities provide an engaging set of activities to drive business emissions downwards to net zero and to engage its supply chain to follow a similar path. The net zero target is for operational emissions over which Aimia Foods Limited has direct influence. Scope 3 emissions targets are much more

difficult to set and achieve and we have selected out transport as something tangible where we can engage with our supply chain partners.

The in-depth analysis will be maintained until we hit our net zero target and will enable our investors and other stakeholders to understand our desire to be as open and comprehensive in our analysis of carbon with a view to establishing a robust financial impact of the required technological changes to get to net zero and the benefits of a clear set of metrics to map progress.

Spend-based accounting model

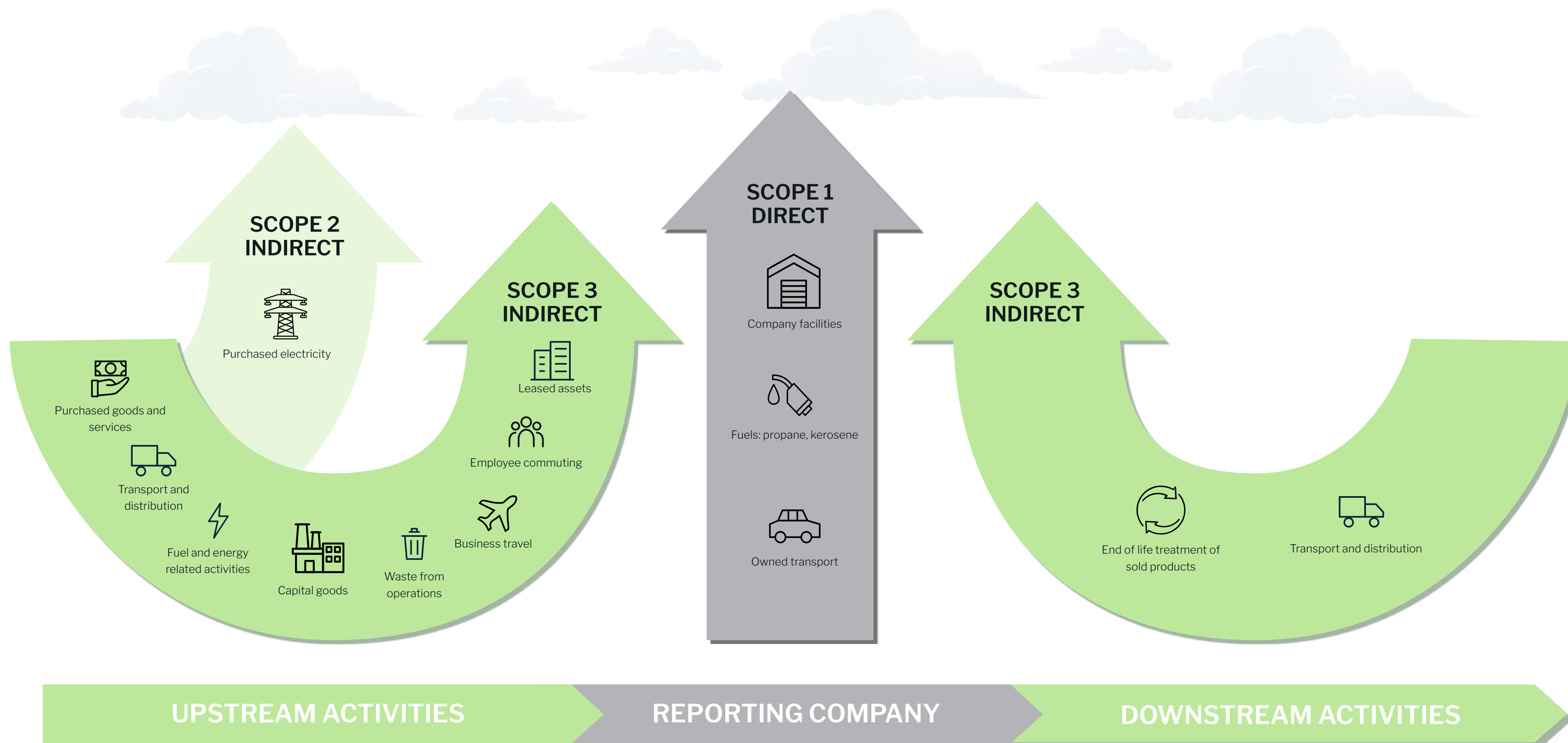
The model was developed for the UK government by the University of Leeds and in use for almost 20 years. The model provides spend-based carbon emissions for 110 standard industry classification categories.

The limitation of scope 3 spend-based analysis is that it gives an estimated average figure for each category. Therefore, it is useful for an initial mapping of scope 3 but will not easily show an improvement in those emissions over time.

Where a spend-based estimation indicates a contributing factor has a high percentage it is Aimia Foods Limited aim to engage with those supply chain partners and request more detailed carbon footprint data if they can provide it and that value once ratified will be substituted for spend based assessment in future calculations.

GHG emissions *reporting boundaries*

Carbon footprint has been mapped from the supply of goods and services to delivery to customer. The map below shows inside the items included in the calculations and outside the dotted line the items that have been excluded primarily because data is not relevant to our operational model.



Excluded from reporting boundary

- Processing of sold products
- Use of sold products
- Investments
- Franchises
- Leased assets

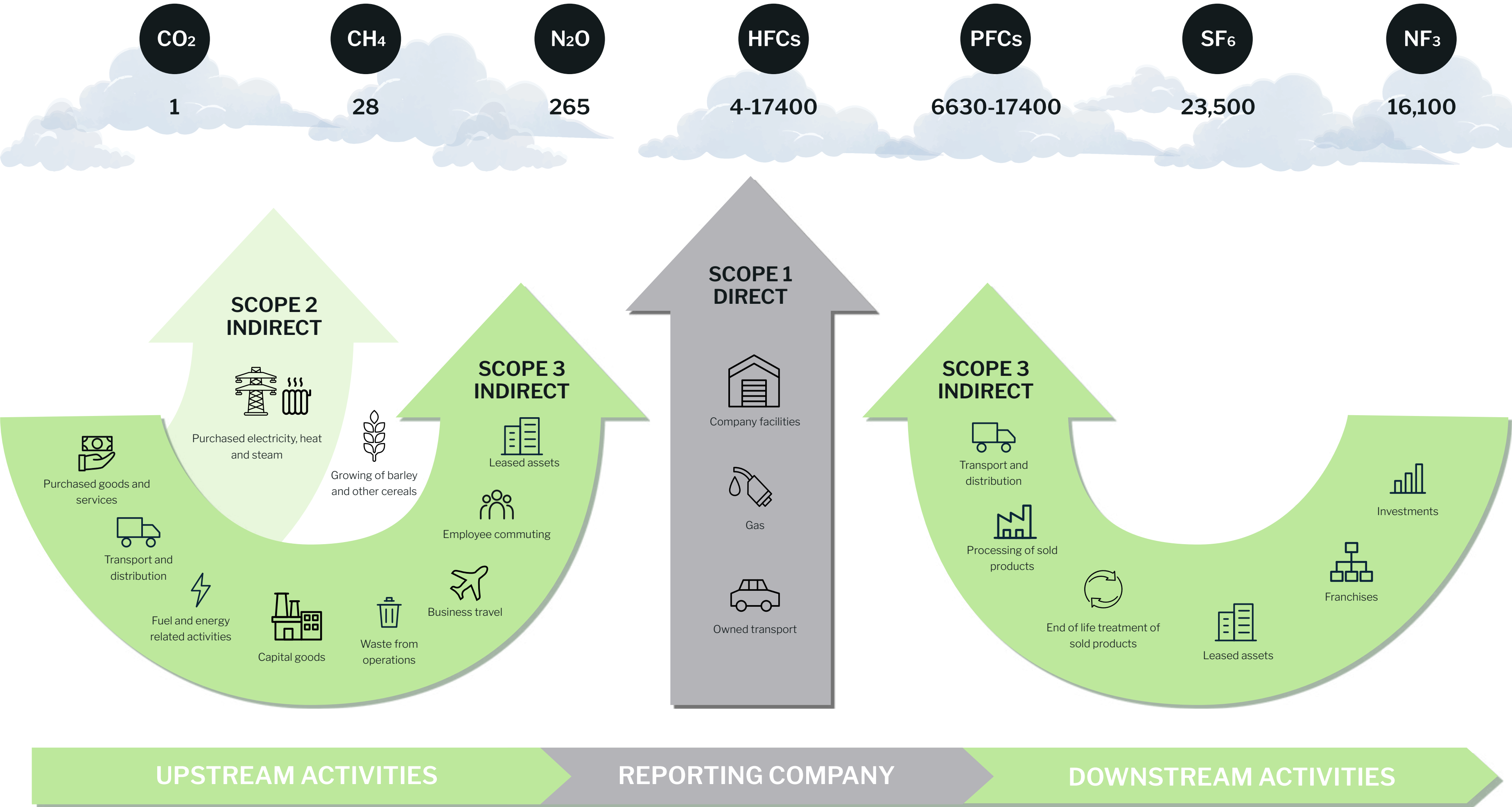
Carbon Footprint Scopes *Explained*

Carbon Footprint is a generalised term that converts all seven greenhouse gasses into an equivalent based on global warming potential.

GREENHOUSE GASSES

GLOBAL WARMING POTENTIAL
5TH ASSESSMENT AR5, 100 YEAR IMPACT

There are seven gases that need to be considered in calculating a carbon footprint. Each has a global warming potential (GWP) factor which differs slightly depending on the report you consult, but overall the relative warming potential is the same.



Carbon Footprint Data

Scopes 1-3

This graph shows the location-based carbon footprint which uses the grid average electricity emissions factor. A full carbon footprint report is available on request.

We have been thorough in our calculation and follow the GreenHouse Gas Protocol. Calculations include full emissions for the generation and transport of all the fuel sources in addition to the use of those fuels which is the kWh or litres invoiced.

SCOPE 2

1.0%

Location based.
Electricity, bought in
heat or steam

768.2 tCO_{2e}

SCOPE 1

0.4%

Gas & other fuel,
owned transport

347.0 tCO_{2e}

SCOPE 3 DOWNSTREAM

0.1%

Sold goods, transport

113.3 tCO_{2e}

SCOPE 3 UPSTREAM

98.5%

Incoming goods and services

79,549.7 tCO_{2e}

Analysis

of the largest
proportion of our
supply chain carbon
footprint
(scope 3 upstream)

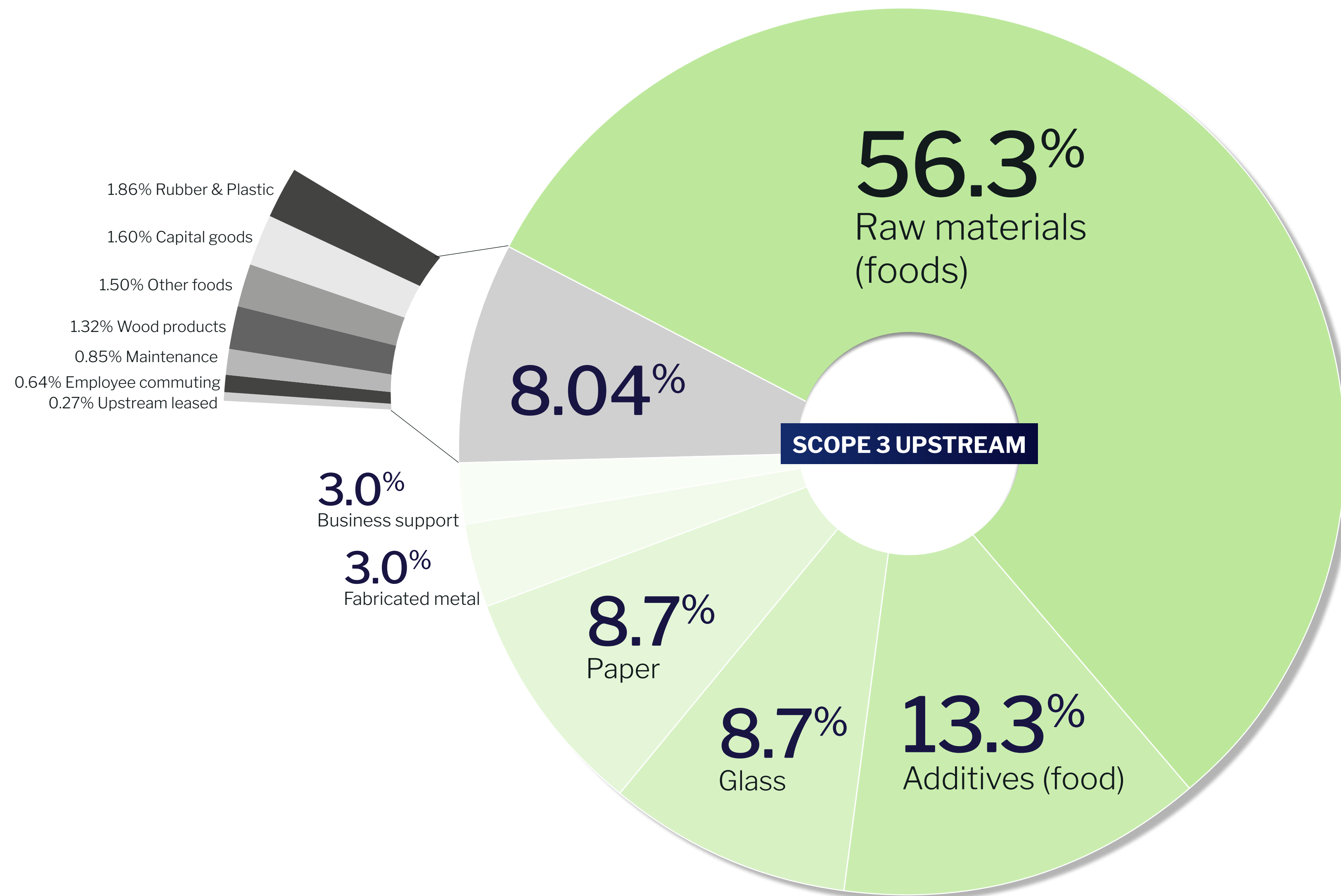
56%

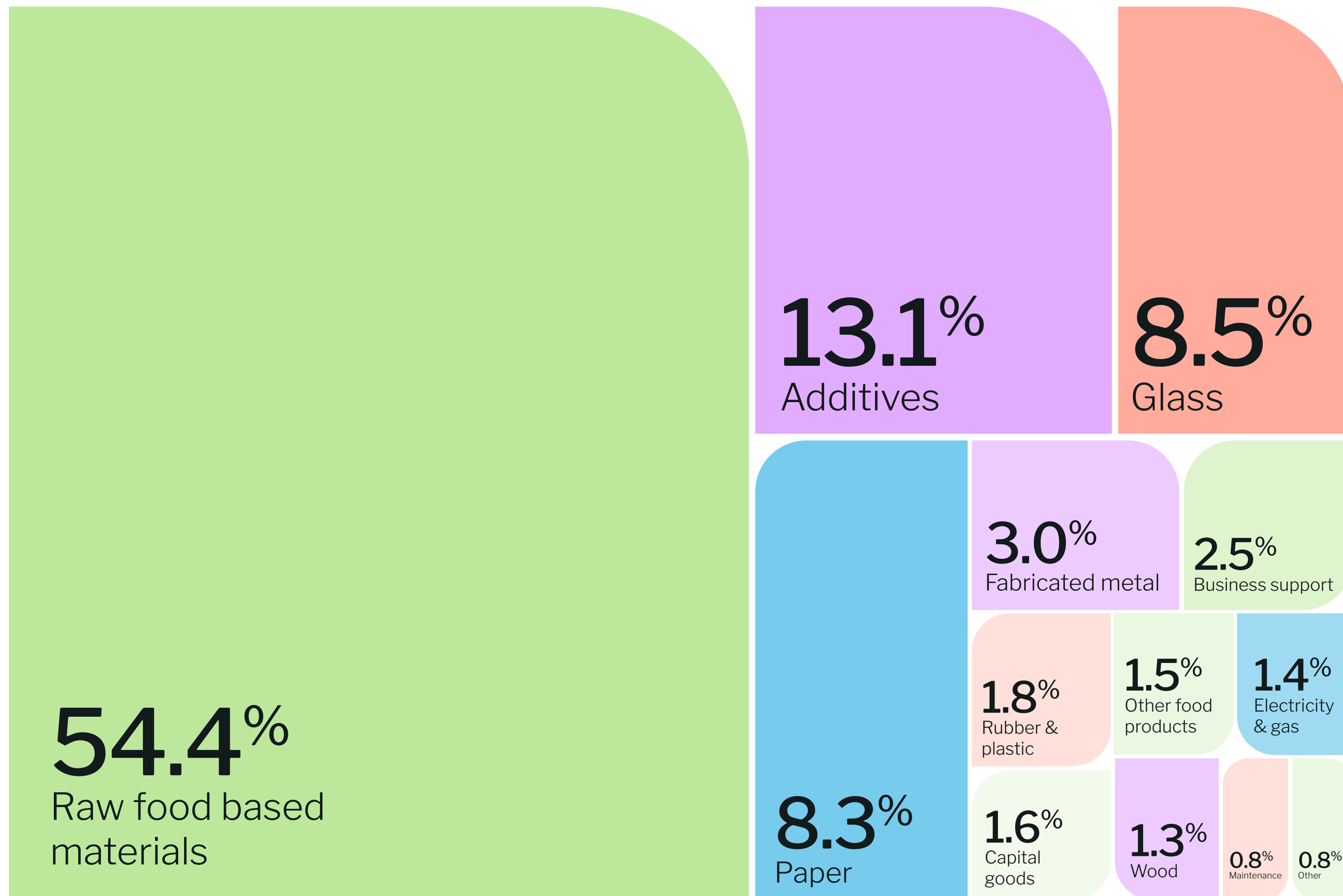
of our incoming carbon
footprint (embedded
carbon) comes from raw
materials

and another

30%

from other food materials
and packaging





Overall carbon footprint apportionment for

**AIMIA[®]
FOODS**

A sub-division of all contributing areas to the carbon footprint of the of business (scopes 1,2, & 3) enables an awareness of the relative contribution to embedded carbon and what is added operationally.

The major component is the embedded emissions associated with raw materials which includes cereals, cocoa, coffee, tea, sugar, whey, skimmed milk powder, malt powder.

Fuel generation includes the emissions due to the energy used in generating the electricity (well to tank emissions) and for both electricity and gas the transmission and distribution losses in delivering the fuel to site through the network.



Climate *Change* Our Approach

Net Zero or Carbon Neutral? Net zero is the gold standard chosen by Aimia Foods Limited

Carbon Neutral: A company purchases carbon credits from activities in which external operators have removed GHG (carbon) from the atmosphere and have had these verified as credits usually offered in tonnes CO₂e for others to buy. This does not in fact reduce any of your carbon emissions and is simply a mathematical way to balance out emissions and removals.

Net Zero: This is a status where CO₂ emissions have definitely been reduced and not just balanced out. A net zero strategy can involve becoming lean in terms of efficiency, green in terms of selection of low or zero emission fuels and mean if any activities can be stopped. The latter 'mean' category is exceptionally difficult to find for most businesses. It is also likely that technology does not yet exist for companies to become entirely net zero.

There are many business leaders who have announced net zero targets believing that they can buy carbon credits to get to that position. That would be a carbon neutral target not a net zero target and frankly not relevant in the context of the entire global population and businesses needing to make real reductions in carbon at source not rely on the mitigating actions of others.

Aimia Foods Limited have set a carbon net zero target:

Operational (scope 1 and 2)
emissions to be net zero by **2040**

Scope 3 to be net zero by **2050**

No more than 10% of these reductions should be reliant on the purchase of carbon offsets (credits) in line with the principles of science-based target guidelines



Packaging & Waste



Our Approach

As a consumer goods manufacturer, packaging and waste are central to our sustainability strategy and efforts.

With our industry partners, we continue to source and develop more sustainable packaging solutions for our products and invest in machinery that minimises food waste.



Our Achievements

- Removed approximately 27 tonnes of plastic annually from the production process through redesign of dilutable bottles and the introduction of alternative caps, handles and pod capsules, while eliminating the use of coloured plastics that are more difficult to recycle.
- Reduced virgin plastic consumption by incorporating a minimum of 30% recycled content into jars and bottles, removing more than 600 tonnes of virgin plastic since 2021.
- Transitioned UK retail and selected partner-brand products to recyclable packaging formats removing approximately 7 tonnes of non-recyclable packaging annually.
- Delivered an estimated 54.1 tonnes of annual packaging reduction through the replacement of metal ends with paper-based alternatives across 73mm and 153mm formats.
- Completed an HDPE jar lightweighting programme, reducing packaging material usage by approximately 9.4 tonnes annually.

Looking Ahead

Introducing a recyclable mono-PP sachet laminate in 2026, enabling store collection and recycling of sachet packaging.

Delivering a further composite can lightweighting project expected to reduce packaging usage by approximately 1.4 tonnes annually.

Please refer to the table below for a deeper understanding of how our different types of packaging are performing on various sustainable packaging criteria;

Primary Pack formats for 2025 total sales

	% OF SALES	FULLY RECYCLABLE
Rigid Plastics	48.08%	Y
Flexible Plastics	31.47%	N
Paper and Card	11.38%	Y
Aluminium	3.53%	Y
Fibre Based Composite	2.98%	N
Steel	2.44%	Y
Glass	0.11%	Y (1883 SYRUPS ONLY)

Policies, Action Plans & Initiatives

Our Commitment

We continue to invest in packaging innovation and our focus remains on increasing recyclability, reducing virgin material usage where suitable alternatives exist, whilst ensuring all packaging remains fit for purpose throughout its lifecycle.

We work closely with key packaging suppliers to identify and implement more sustainable packaging solutions, whilst maintaining product quality, food safety and shelf-life performance.

We have recently introduced a new mono-polypropylene (PP) sachet laminate, improving the recyclability profile of this format and supporting future progress against EPR recyclability targets and kerbside recycling collections.

Reducing Virgin Plastic Usage Throughout Our Business:

- 100% of our HDPE jars contain 30% recycled content.
- 100% of our PET bottles contain 51% recycled content.
- All trays and outer cases are manufactured using recycled paper fibre.
- All shrink wrap contains 30% recycled content.
- All stretch film contains 30% recycled content.

Flexible Packaging:

Whilst most of our packaging portfolio is already classified as recyclable, flexible packaging remains our largest opportunity for future improvement. We continue to collaborate with suppliers to develop recyclable alternatives for:

- Sachets
- Pouch laminates
- Stick laminates
- Pods
- Shrink sleeves



Policies, Action Plans & Initiatives

Our Commitment

Improving Packaging Recyclability

Our latest 2025 EPR Recyclability Assessment Methodology (RAM) submission demonstrated that:

82%

of packaging was
classified as Green

18%

of packaging was
classified as Red

This reflects the strong recyclability performance of the majority of our packaging portfolio and the continued progress made in improving packaging sustainability. Significant improvements delivered include:

Investment in paper-based fibre composite packaging formats, replacing less recyclable composite structures across key product ranges.

- Increased use of recycled content across plastic packaging and transit materials.
- Ongoing material reduction and lightweighting initiatives across multiple packaging formats.
- Continued development of recyclable alternatives for flexible packaging applications.



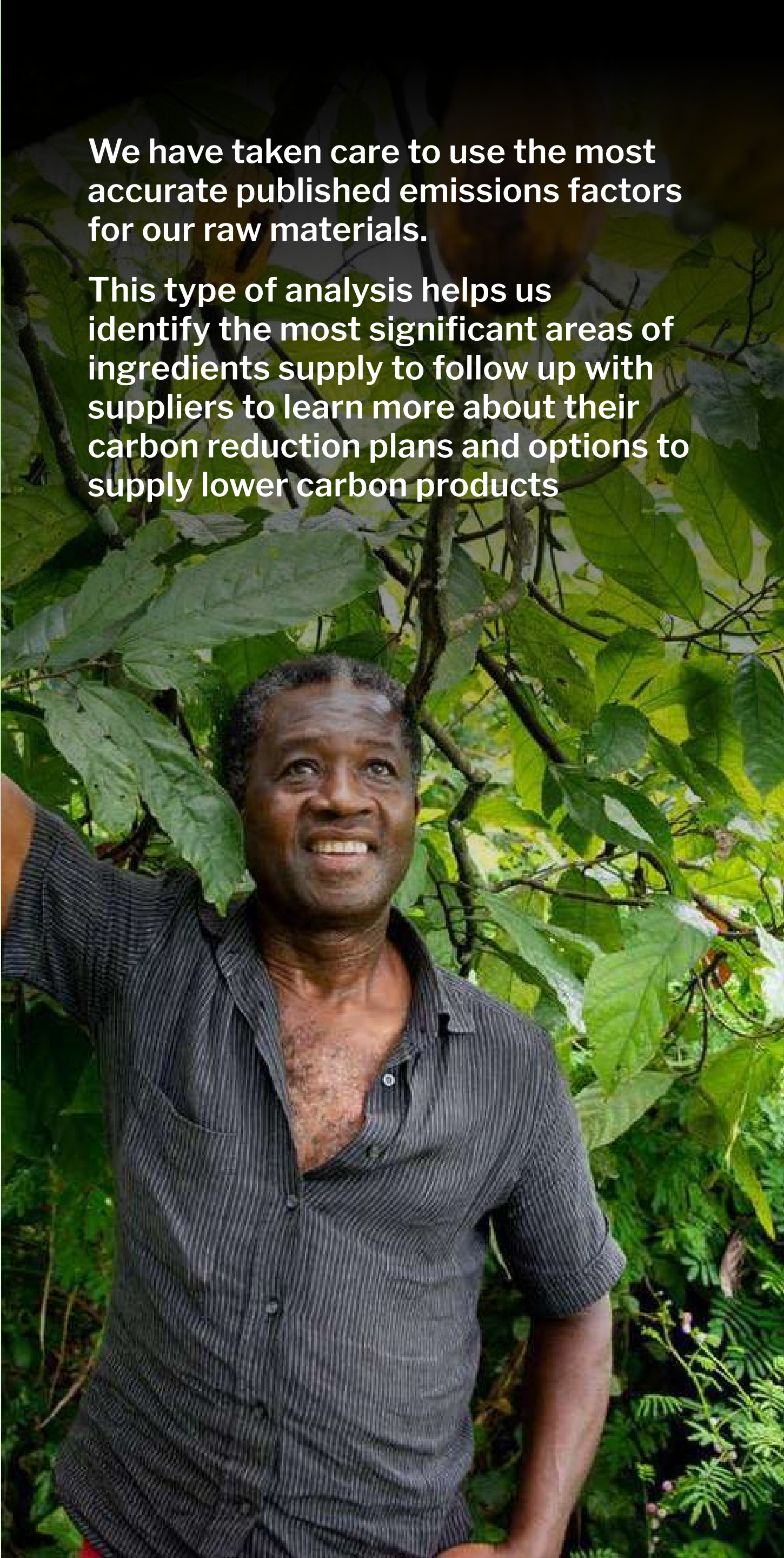


Natural Resources

Our Approach

From cocoa to coffee, and dairy to oils, including palm oil, we work with sustainable natural resources wherever possible.





We have taken care to use the most accurate published emissions factors for our raw materials.

This type of analysis helps us identify the most significant areas of ingredients supply to follow up with suppliers to learn more about their carbon reduction plans and options to supply lower carbon products

Cocoa

We are committed to working directly with Cocoa manufacturers, as opposed to brokers, as this gives us a greater degree of control over our supply chain and supports a strategy of long-term relationships (as opposed to transactional deals).

Sugar

Sugar is the largest natural resource ingredients we purchase. 100% of our sugar is purchased locally from a UK supplier. Growers of raw materials are part of Red Tractor Farm Assurance which achieves Sustainable Agriculture Initiative (SAI) Platform Farm Sustainability Assessment (FSA) 3.0 Silver Level Equivalence.

Dairy

Our market leading Milfresh brand is made with milk produced by dairy co-operatives.

This creates a close working relationship with dairy co-operative suppliers. The co-operatives maintain a higher price to the farmer ensuring a fair income. This sourcing approach ensures sustainability, high quality, and high veterinary standards.

Oils & Palm Oil

Aimia Foods avoids, where possible, the use of Palm Oil in its recipes and manufactured goods. Where no alternative currently exists, we endeavour to use palm oil certified by RSPO (Roundtable on Sourced Palm Oil).

RSPO has developed a set of environmental and social criteria which companies must comply with in order to produce Certified Sustainable Palm Oil (CSPO). When they are properly applied, these criteria can help to minimise the negative impact of palm oil cultivation on the environment and communities in palm oil producing regions. The coconut oil we source and use within our products is harvested in an ethically and moral way.

Grower standards...

We are fully assured by the world-leading food chain assurance scheme [Red Tractor](#) and are audited yearly on this. All our growers must ensure that their sugar beet crop is covered under the [Red Tractor Farm Assurance \(Combinable Crops and Sugar Beet Standard\)](#) Scheme at all times. This assurance achieves [Sustainable Agriculture Initiative \(SAI\)](#) Platform Farm Sustainability Assessment (FSA) 3.0 Silver Level Equivalence.

We are also proud to be founding members of SAI Platform's [Regenerative Agriculture Programme](#) – a collaborative and farmer-centred initiative that aims to address the urgent need for an aligned industry recognised, trusted and cost-effective way to assess, measure and report regenerative agriculture outcomes.

The emissions factors of the various raw materials were matched to the sourcing region using data from CarbonCloud or direct from the supplier (malt powder). Data points were taken either at farm for unprocessed materials or at point of supply to Aimia Foods Ltd for other ingredients.

Although Whey is a small percentage of the supply in terms of tonnes it has a high emissions factor and is the most significant contributor to the ingredients footprint which represents 55.4% of the overall carbon footprint scope 1-3. Cocoa and Skimmed Milk Powder have high contributions for the same reason.



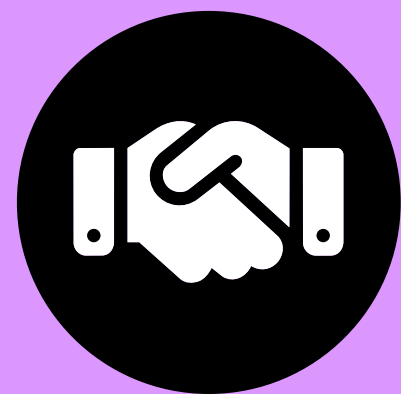
Serving our People & Community

Our people and our customers are pivotal to everything we are and we understand the importance of looking after their safety, wellbeing and providing a service and products that exceed their expectations.

We listen to and work with key stakeholders both internally and externally to continue to learn, understand and adapt to support the changing needs, wants, and requirements.



Serving our People & Community



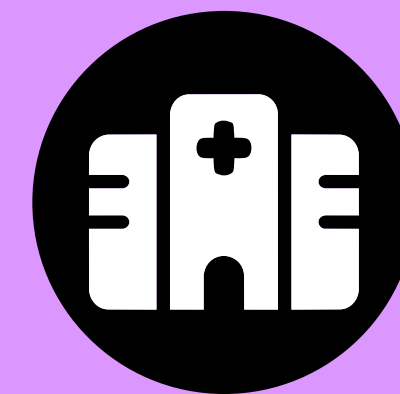
Recruit for Attitude

We employ over 330 people, with one third of our workforce having over 10 years' service. Our motto is 'Recruit for attitude, train for skills'; we invest heavily in apprenticeships across a diverse range of functions including Customer Services, Accounts, Engineering, Sales, People and Culture, Digital Marketing and Improving Operational Performance.



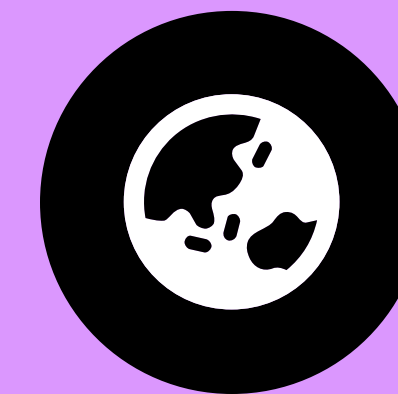
Inclusive Culture

We are committed to creating an inclusive workplace where everyone feels respected, valued and able to be themselves. Through colleague wellbeing initiatives, employee listening, flexible working practices, family friendly policies, and support networks, we work to foster a culture of belonging where people from all backgrounds can thrive and contribute to our success.



Fundraising & Charity

We are proud to partner with Alder Hey Children's Hospital, raising funds over the last three years to support important patient and family initiatives. Our contributions have helped refurbish the parent and family rooms in the Critical Care Unit, provide a Sensory Voyager, and support the Arts for Health programme, enhancing the experience of children and families receiving care.



International Aid

Sales of the Drink me Chai brand support Pratham which is a UNICEF charity that addresses the chronic issue of illiteracy using innovative, low-cost solutions teach children to read and basic arithmetic in just six to eight weeks.

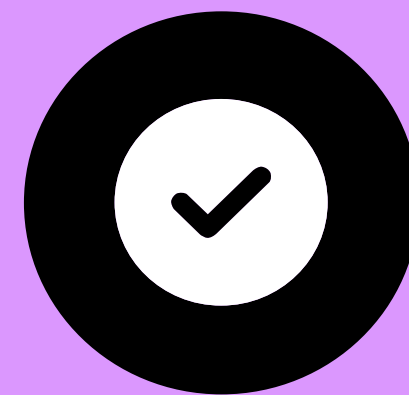
Fair treatment *For All*

We are committed to fair treatment of all employees and eradicating hidden labour exploitation including modern slavery from our organisation, and we are proud to have implemented several initiatives to support this, including:



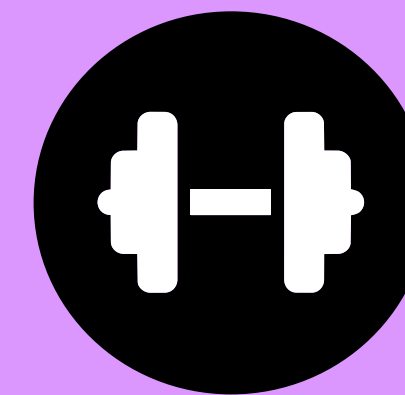
Accountability

Our employees have access to an independent Whistleblowing hotline, which they are encouraged to use to report any wrongdoing.



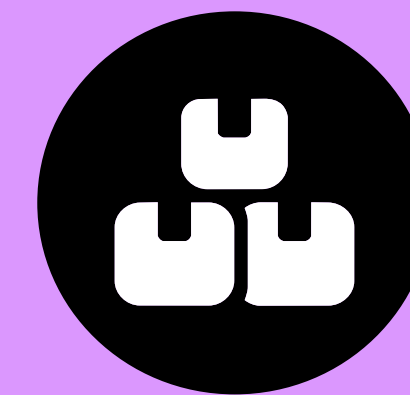
Empowered

All of our employees have been trained in spotting the signs of hidden labour exploitation and are empowered to report any suspicions to the GLAA helpline.



Stronger Together

We are members of Stronger Together and have two Stronger Together champions that audit our labour providers in accordance with the GLAA standards.



SEDEX

We have A/B membership to SEDEX which is dedicated to driving improvements in ethical and responsible business practices in global supply chains.

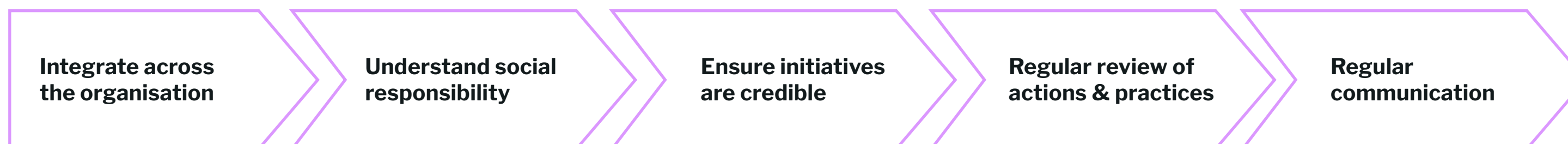
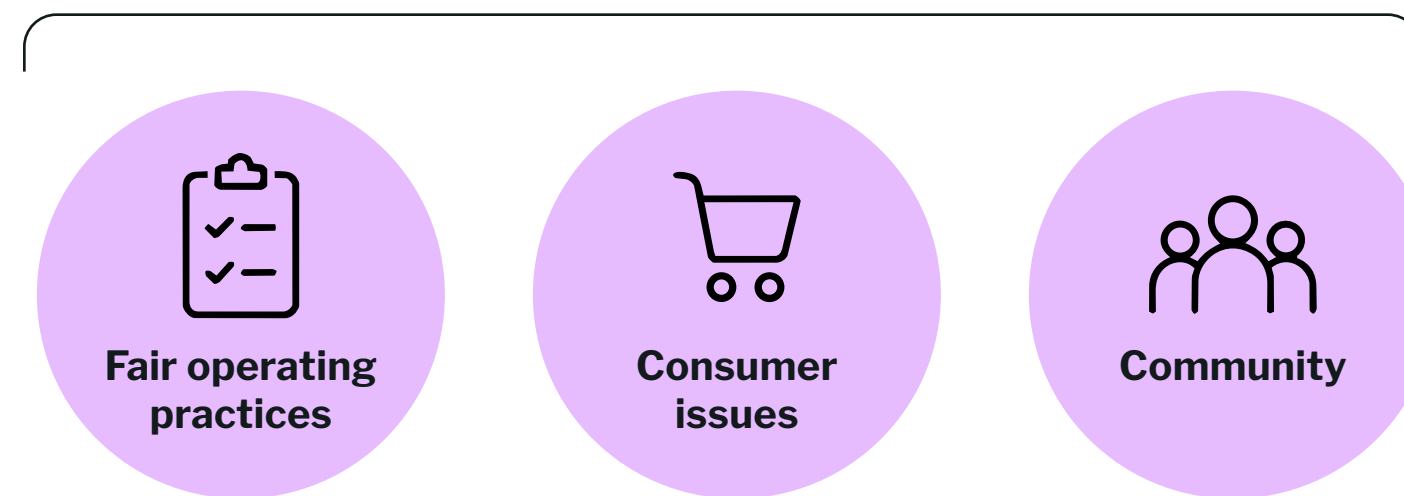
Our reporting is aligned with ISO26001: *A Social Reporting Guideline*

We recognise that it is important to integrate the social aspects of ESG into normal business operations. The schematic illustrates how social aspects impact many areas. Businesses used to claim social responsibility via their CSR activities. Now it is more authentic to show true social responsibility both inside and outside the business to a wide range of stakeholders. Aimia Foods Limited are keen to show that we recognise our accountability, seek to be transparent and ethical, to respect stakeholder's interests and our legal requirements and respect human rights by promoting good behaviours in our business activities.

Recognising social responsibility



Stakeholder identification and engagement



In this Section

- 1 Occupational Health & Safety
- 2 Diversity & Inclusion
- 3 Employee Development
- 4 Responsible Supply Chain
- 5 Community & Charity

75%

Reduction in
gender pay gap
(24.2% to 6% in 6 years)

39%

Of our managers
are female



Certified Great Place
to Work, Manufacturing,
Production and Transport





Occupational Health & Safety

Our Approach

Through the various programmes and initiatives we have in place, our goal is to ensure that our people's mental and physical wellbeing are cared for.

As part of our plan to improve health and safety in the workplace, we have adopted occupational health and safety management systems across our network, which aid with reporting, tracking of events and identifying risks and opportunities for improvement.

Policies, Action Plans & Initiatives

Our Commitment

Providing a safe and healthy workspace for our colleagues through a robust safety management system and zero-injury mindset.

Plant Safety

The health, safety and wellbeing of our employees remains paramount. We are committed to providing a safe and healthy working environment through effective risk management and active employee engagement. This is achieved through comprehensive health and safety inductions for new starters, regular review and update of risk assessments and safe systems of work. We also provide ongoing competency-based training, alongside encouragement of proactive hazard, near miss, accident and incident reporting and investigation. Routine operational reviews are carried out against key health, safety and environmental performance indicators.

In addition, trained first aiders are available across all sites, with defibrillators and first aid equipment readily available. Appropriate PPE is provided, and emergency preparedness arrangements, including trained fire marshals, help ensure the safety of all employees, contractors and visitors.

A positive safety culture is maintained through encouraging employee involvement, continuous improvement initiatives and the prompt reporting of hazards, near misses, accidents and incidents. Reporting has now been made accessible and efficient by all being carried out digitally.



Policies, Action Plans & Initiatives

Our Commitment

Employee Wellbeing

At Aimia, creating a great place to work is about supporting our people, recognising their contribution and helping them feel connected to the business and each other.

Our long established canteen subsidy and daily allowance help reduce the cost of meals for colleagues working on site, while our holiday homes in Wales, the Lake District and Spain give our people and their families the opportunity to enjoy quality breaks at a fraction of the usual cost.

Recognition is an important part of our culture. Through our Spotlight programme, colleagues can thank and recognise one another for their everyday contributions as well as celebrate those who go above and beyond. We believe that appreciation shouldn't be reserved for annual awards, it should be part of everyday working life.

We also provide a range of wellbeing support through our network of trained Mental Health First Aiders, Menopause Champions and Cancer Support Ambassadors, ensuring people have access to guidance, support and understanding when they need it most.

To keep people informed and connected, we use Viva Engage to celebrate successes, share updates, recognise achievements and strengthen communication across the business, helping colleagues feel part of the Aimia team wherever they work.

In recognition of the experience we create for our people, Aimia was officially recognised as a Great Place to Work® in 2026, reflecting the culture, support and sense of belonging our people help create every day.



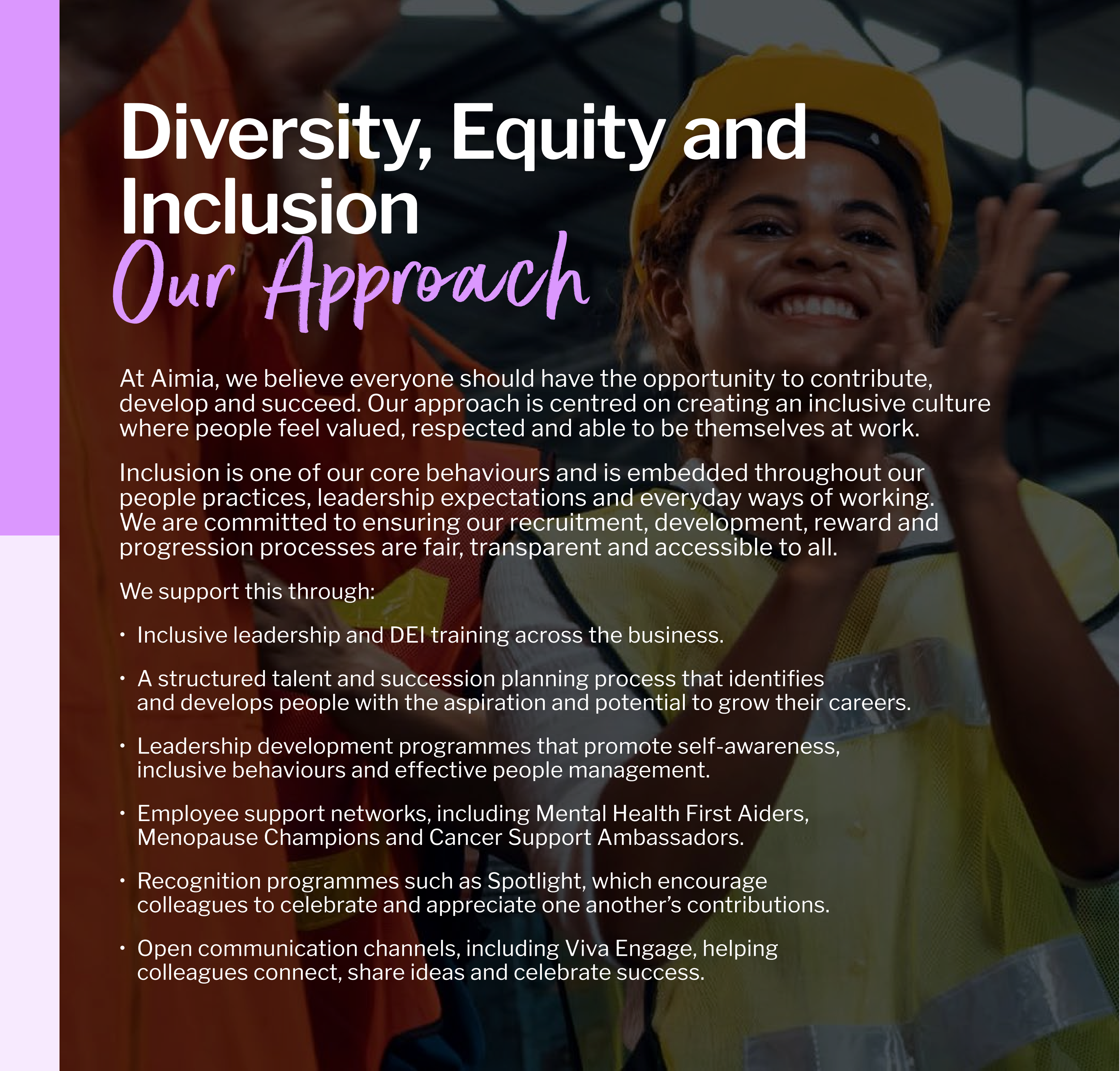
A man with a beard, wearing a dark suit and white shirt, is seated at a table and gesturing with his hands while speaking. A woman with glasses is partially visible on the left, looking towards him. They appear to be in a professional meeting or training session.

Success Story

thrive!

We have an established talent and succession process that identifies people who would benefit from, and aspire to, further development. Through programmes such as Thrive, we provide opportunities to build skills, broaden experience and prepare for future career progression.

Inclusion is one of our core behaviours and is woven throughout our people practices. We support this through DEI training, leadership development and a commitment to creating a workplace where everyone feels valued, respected and able to reach their potential.



Diversity, Equity and Inclusion

Our Approach

At Aimia, we believe everyone should have the opportunity to contribute, develop and succeed. Our approach is centred on creating an inclusive culture where people feel valued, respected and able to be themselves at work.

Inclusion is one of our core behaviours and is embedded throughout our people practices, leadership expectations and everyday ways of working. We are committed to ensuring our recruitment, development, reward and progression processes are fair, transparent and accessible to all.

We support this through:

- Inclusive leadership and DEI training across the business.
- A structured talent and succession planning process that identifies and develops people with the aspiration and potential to grow their careers.
- Leadership development programmes that promote self-awareness, inclusive behaviours and effective people management.
- Employee support networks, including Mental Health First Aiders, Menopause Champions and Cancer Support Ambassadors.
- Recognition programmes such as Spotlight, which encourage colleagues to celebrate and appreciate one another's contributions.
- Open communication channels, including Viva Engage, helping colleagues connect, share ideas and celebrate success.

Diversity, Equity and Inclusion Key Achievements

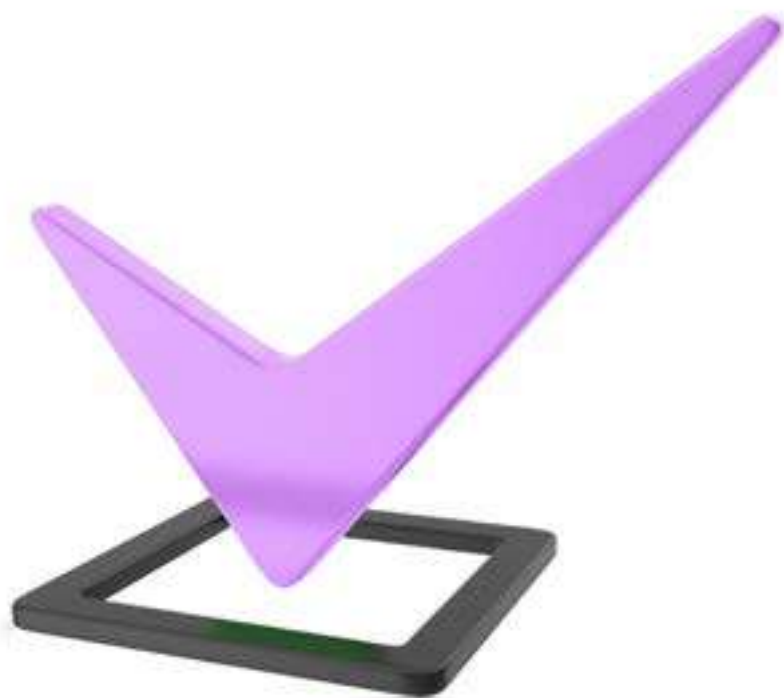
Deliver training initiatives to generate awareness of core DEI principles and to enable inclusivity through education.

Align policies and benefits with our DEI philosophy; ensure that benefit offerings reflect the diverse needs of the workforce.

Embed DEI methodologies across talent ecosystem – as above aim for 50% minority groups in high potential development programmes.

Policies, Action Plans & Initiatives

Our Commitment



We are committed to creating a workplace where everyone feels valued, respected and able to succeed. Inclusion is one of our core behaviours and is embedded throughout our people practices, leadership expectations and ways of working. To support this commitment, we focus on:

Policies & Practices: We maintain a suite of people policies designed to provide a fair, respectful and inclusive working environment for all employees. These are reviewed regularly to ensure they remain relevant and effective.

Employee Voice & Engagement We partner with an independent third party to conduct an annual employee engagement survey, helping us understand colleague feedback, celebrate what’s working well and identify opportunities for improvement across the business.

Communication & Connection We hold company-wide Core Briefs twice a year, providing updates on business performance, key developments

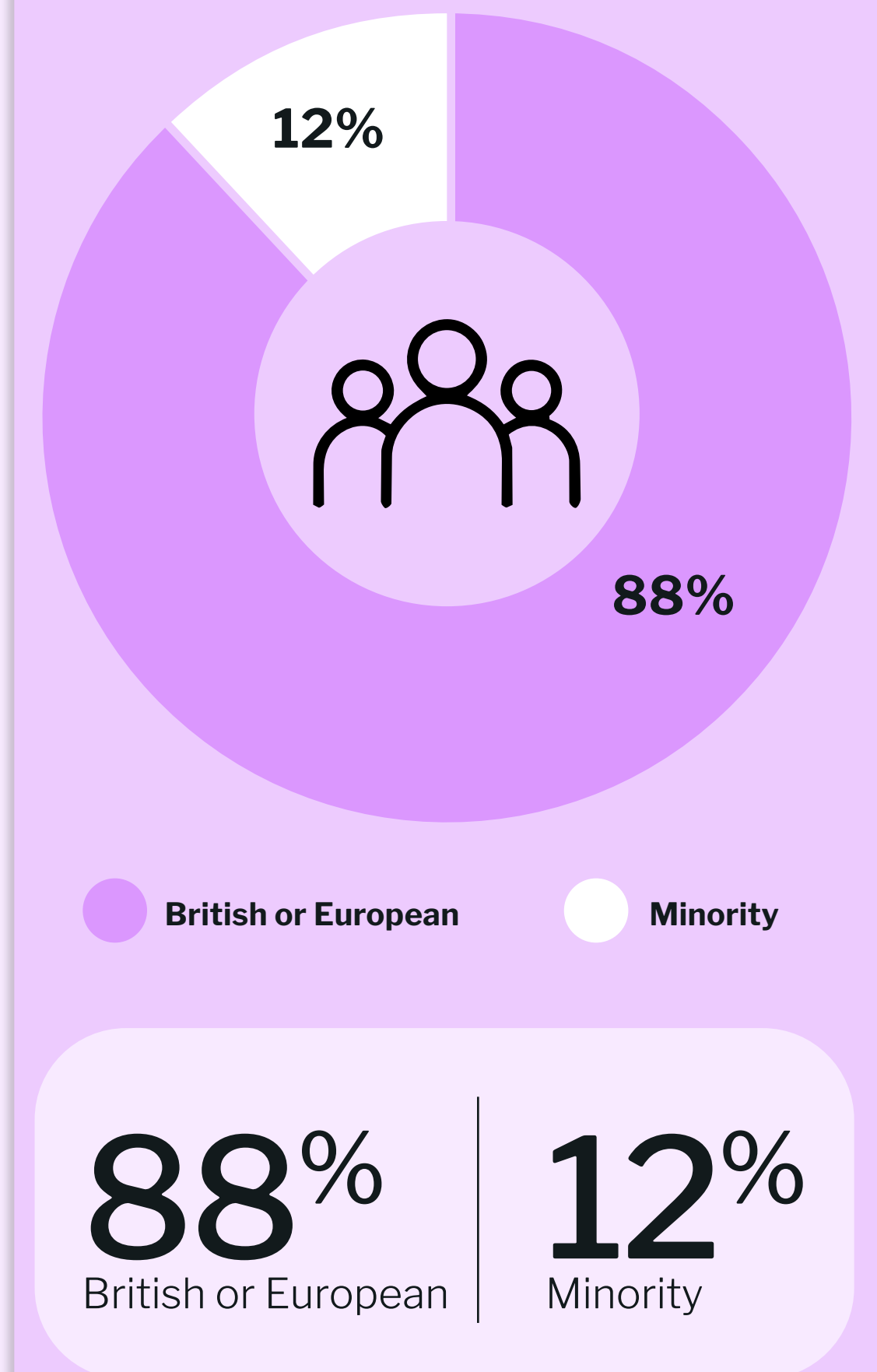
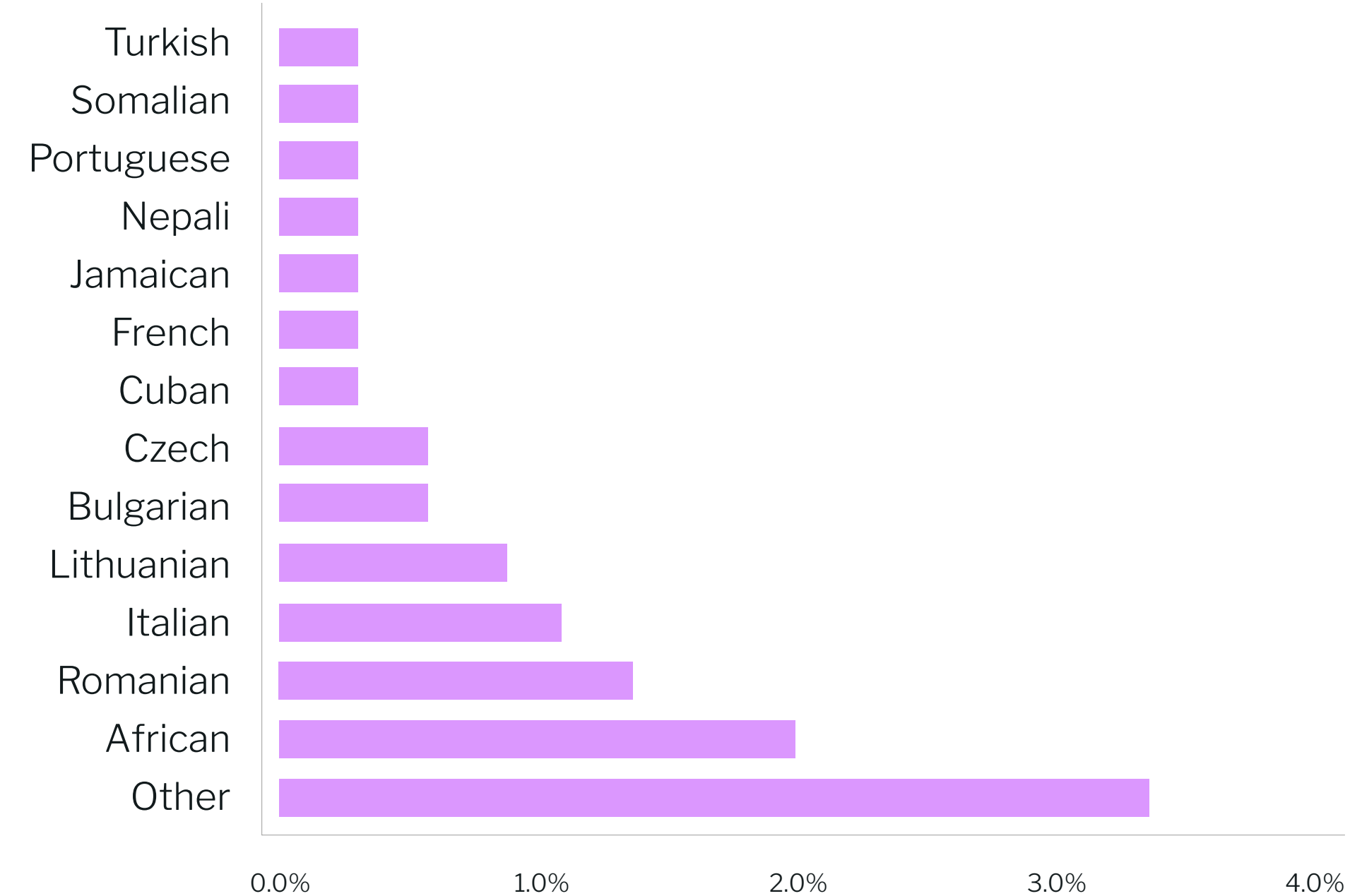
and future priorities, while giving colleagues the opportunity to hear directly from the leadership team.

Development & Opportunity Through our talent and succession planning process, we identify individuals who would benefit from and aspire to further development, helping create opportunities for career growth and progression across the business.

Recognition & Wellbeing Through initiatives such as Spotlight, Mental Health First Aiders, Menopause Champions and Cancer Support Ambassadors, we encourage a culture of recognition, support and belonging.

PERCENTAGE OF GENDER DIVERSITY (%)			
	2023	2024	2025
Female	132 female 38.2%	129 female 37.6%	137 female 38.5%
Male	214 men 61.8%	214 men 62.4%	219 men 61.5%

Nationality and Minority *Analysis*



Great place *To Work*

For more than 15 years, we have sought feedback from employees through annual engagement surveys to understand their experiences and identify opportunities for improvement. In 2025, we took this a step further by partnering with Great Place to Work®, an internationally recognised employee experience organisation, providing an independent and externally validated measure of workplace culture and engagement.

This move reflected our commitment to continuous improvement and our ambition to benchmark ourselves against leading employers, while gaining deeper insight into the employee experience.

The feedback from our people resulted in Aimia being officially recognised as a Great Place to Work® in 2026. Building on this achievement, we were also named as one of the UK's Best Workplaces™ in Manufacturing, Production & Transportation 2026.



Employee feedback continues to play an important role in shaping our people priorities, helping us build on our strengths and create an even better place to work for everyone.



Employee Development

Our Approach

Our five-year People Strategy is built around four pillars that will help us create a culture where brands and people thrive. It builds on the strong foundations established between 2022 and 2024, when we focused on strengthening core people processes, embedding our values and behaviours, enhancing wellbeing and engagement, and introducing the systems, tools and capability needed to support the business. With these foundations in place, our focus now shifts towards developing future capability, strengthening the employee experience and ensuring our people plan actively supports business growth.



Our Four Key Pillars

- 1 Achieving our business goals through HR excellence and innovation.
- 2 Deploying effective strategies to attract and retain future stars and top talent.
- 3 Enhance the employee experience through the promotion of meaningful work, engagement, wellness and diversity and inclusion.
- 4 Invest in our employee's development, building a high performing workforce, expanding on succession planning to reinforce our philosophy of 'growing our own'.

Employee Development

Our Targets

- All identified talent have a named development action and manager commitment.
- All critical roles have credible short term cover with readiness gaps documented.
- All leadership roles have at least one identified successor and an agreed readiness plan.
- All focus talent in role for 2+ years have an agreed progression, stretch or next move plan.
- All of our people complete mandatory compliance training on an annual basis including DEI, Bullying and Harassment and GDPR etc

Lead & Learn

Developing talent, capability and future leaders

We want to create a culture where learning and development are part of everyday life. Through talent and succession planning, leadership development and targeted learning opportunities, we will build the skills and leadership capability needed for the future while creating clear pathways for career progression.

Build the Brand

Attracting, hiring and retaining great people

We will strengthen Aimia's employer brand and recruitment approach to ensure we attract people who share our values and can help drive the business forward. By improving recruitment, onboarding and retention, we aim to create a positive experience from first contact through to long-term career development.

Elevate the Experience

Creating a workplace where people can thrive

We will continue to enhance the employee experience by focusing on wellbeing, recognition, communication and engagement. Our aim is to create a consistent and inclusive experience that enables people to do their best work while feeling valued, supported and connected to the business.

Partner with Purpose

Using people insight to drive business performance

The People Team will work in closer partnership with leaders across the business, using data, insight and workforce planning to support decision-making. By aligning people priorities with business objectives, we can proactively address capability needs, manage risk and support sustainable growth.

How We Will Deliver

Across all four pillars, we will consider a range of solutions to close capability gaps and meet future business needs, using a combination of Build, Buy, Borrow and Bond:

- **Build** existing talent through development and progression.
- **Buy** talent through external recruitment.
- **Borrow** specialist expertise where needed.
- **Bond** by strengthening engagement, retention and commitment.

Success Story

In 2025, we relaunched the company reward scheme, with a focus on gratitude and recognition for our peers. Submissions are encouraged across the business and every month individuals are either given a small thank you or nominated for employee of the month.

At the end of the year all 12 winners have the opportunity to be awarded employee of the year, which is then judged by the Senior Leadership Team.

2025 in Numbers

221 thank yous and nominations

1 employee of the year

12 monthly winners

£6000 in cash prizes awarded



Responsible Supply Chain

Our Approach

Aimia has a global supply chain, led by our Head of Procurement, that revolves primarily around the sourcing of our packaging and ingredients by supplier partners, as well as the logistics and administrative services required to manage operations.

We recognise the responsibilities that come with a global supply chain and through our Supplier Code of Conduct we have already made great progress towards our responsible supply chain strategy.

The strategy intends to build on our current focus on ensuring that our suppliers comply with all laws and regulations. We oppose human trafficking in all its forms, and we are committed to the goals of the Modern Slavery Act. As we build out our responsible supply chain strategy, our immediate priorities include:

Supplier Diversity & Supplier Audits

Policies, Action Plans & Initiatives

We are committed to responsible sourcing and ethical business practices across our supply chain. We expect key suppliers to be Sedex members, complete the Sedex Self-Assessment Questionnaire (SAQ), and maintain SMETA audits appropriate to their risk profile.

Through our supplier agreements, we reserve the right to conduct audits directly or through independent third parties. During the year, we strengthened our approach by adopting the SMETA 4-Pillar framework, which assesses Labour Standards, Health & Safety, Environment, and Business Ethics. This enables greater transparency, supports continuous improvement, and helps us identify and manage ESG risks throughout our supply chain.

Overall SEDEX management controls score:

3.8/5
Good



Overall management controls scores by pillar

Health & Safety

4.1/5
Advanced



Business Ethics

4.0/5
Advanced



Labour Standards

3.6/5
Good



Environment

3.2/5
Good



Community and Charity

Our Approach



Our mission is to provide quality brands and products to consumers around the world while operating in a way that makes a positive contribution to the communities in which we live and work.

We are committed to supporting social, environmental, and charitable initiatives both locally and globally. Over the years, we have partnered with organisations that support farming communities and workers across our supply chain, raised funds for disadvantaged children, and supported a range of charitable causes through our brands and business activities.

In 2025, we strengthened our community commitment through partnerships with Alder Hey Children's Charity and Willowbrook Hospice, supporting vital services that make a meaningful difference to children, families, patients, and local communities.

Through our Drink me Chai brand, we also partnered with Tickled Pink, helping to raise awareness and funds for breast cancer charities through consumer engagement and branded initiatives.

Locally, we continue to support our neighbours through discounted products and community initiatives, including maintaining neighbouring green spaces and properties free of charge. We are committed to creating opportunities for local people through apprenticeship programmes, work placements, and employment initiatives that help develop skills and careers across all areas of the business. By combining commercial success with social responsibility, we aim to create a lasting positive impact for our employees, customers, consumers, and communities.

Policies, Action Plans & Initiatives

Charity

Over the years we have supported numerous charities on a global and local level. In 2023 we have committed to partnering with two charities – Alder Hey Children's Hospital and Willowbrook Hospice.

Additional to the charitable partnerships, our business has committed to 100 working days of paid charity time. This allows our people to support our charity partners in work time.



Aimia has a long-standing partnership with Alder Hey Children's Charity, supporting projects that improve the experience of children, families and healthcare professionals during some of their most challenging moments.

Most recently, our fundraising helped transform the corridor leading through Alder Hey's Critical Care Unit (CCU), including the Intensive Care Unit, High Dependency Unit and Burns Unit. The corridor had previously been described as a stark and daunting environment for patients, families and staff. As a result of Aimia's support, nature-inspired artwork was installed throughout the space, creating a brighter, more welcoming environment designed to provide comfort, distraction and a sense of calm for those accessing critical care services.



Feedback from staff highlighted the positive impact the project has had on morale and the experience of patients and families. Our support extends beyond fundraising alone. For the past three years, colleagues from across Aimia have taken part in a 22km charity walk from our offices to Alder Hey Children's Hospital, raising funds while celebrating the incredible work carried out by the hospital and its staff. This annual event has become an important part of our community and charity programme, bringing colleagues together in support of a cause that is close to many of our hearts. Through fundraising, volunteering and awareness activities, we remain committed to supporting Alder Hey's vision of creating a happier and fairer future for children and young people.

Committing to Ethical Practices

Our governance is based on our commitment to do the right thing - always. We value how we work, and we hold ourselves to the highest standards to provide better quality water. We have been integrating ESG principles into our risk management approaches for many years and we keep on accelerating our sustainable practices.

In this section

Business ethics & risk management



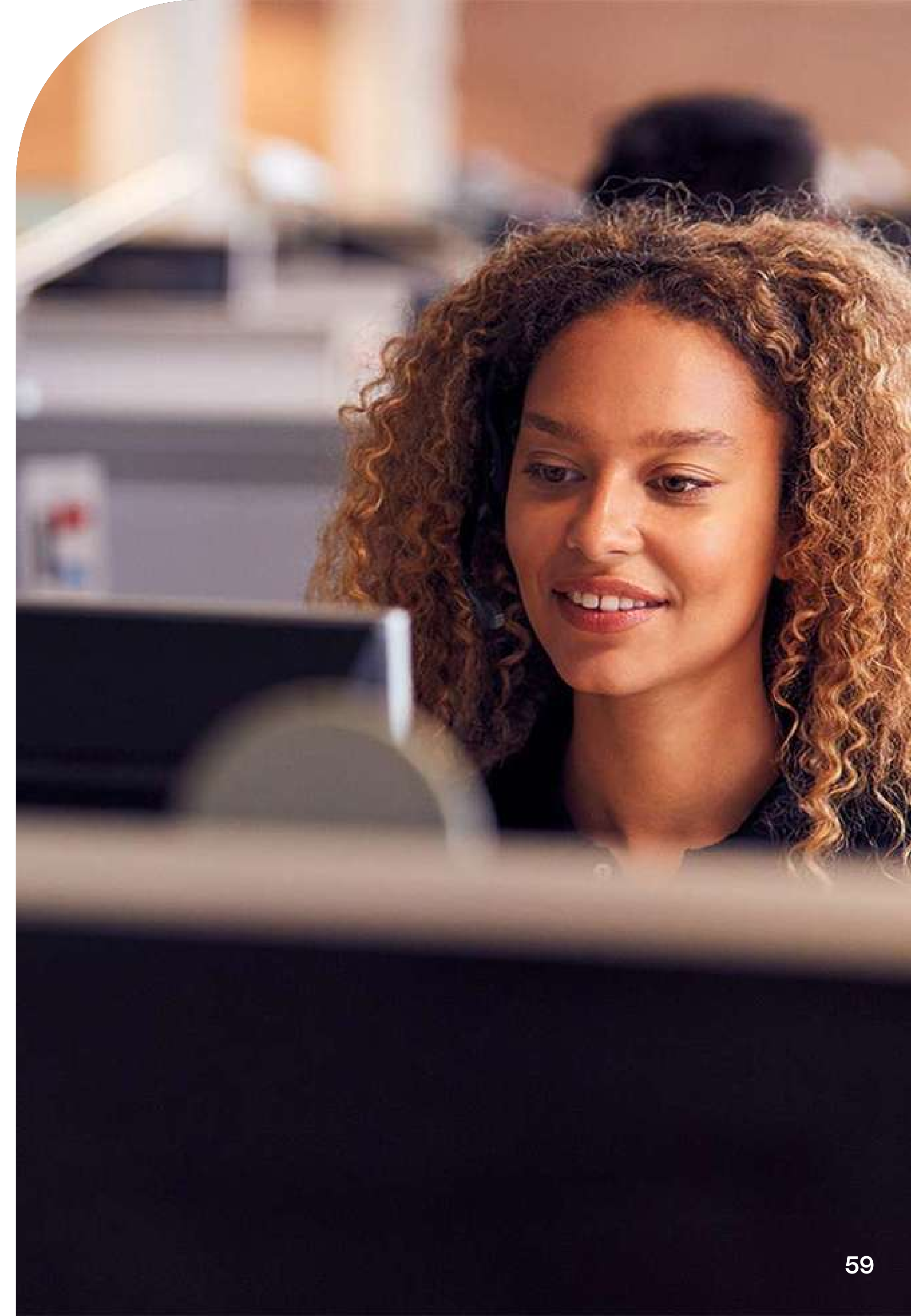
Business Ethics

Our Approach

We take a comprehensive approach to ethical business practices and compliance.

We have a governing principle for advocating behaviour of accountability and promoting transparency. It sets a series of objectives, including:

- Ensure compliance with government and industry regulatory requirements.
- Advocate for legislation that helps us provide safe, quality and secure products.
- Use our Code of Conduct as the ethical compass and a guide to decision-making across the organisation.



Policies, Action Plans & Initiatives

We follow established policies and guidelines to ensure we always engage in responsible practices. These policies are continually reviewed to ensure current regulations and best practices are reflected. The Food and Beverage industry is highly regulated, and we take responsibility in ensuring compliance with local, and international laws and regulations.

POLICIES AND GUIDELINES

Code of Business Conduct and Ethics	• Equips all our people and suppliers with practical directions on how to apply our purpose and values through their work. It provides guidance on complying with laws and regulations and the ethical standards expected. • Covers topics related to ethics and compliance, including anti-corruption, fraud, confidential information, environmental compliance, intellectual property and social responsibility.
Global Supplier Code of Business Conduct	• Ensures that all business is conducted in compliance with applicable law, clarifying expectations on topics including human rights, health and safety, environmental management and business integrity. • Applies to all suppliers, vendors, contractors, consultants, agents and other providers of goods and services (collectively “Suppliers”) who wish to conduct business with Aimia Foods entities globally.
Code of Ethics for Senior Officers	• Deters wrongdoing and provides guidance to the Company’s Senior Officers regarding ethical conduct, full, fair, accurate, timely and understandable disclosure in reports and documents, compliance with laws, internal reporting of violations of this Code, and accountability for adherence to this Code. • Applies to the Chief Executive Officer, Chief Financial Officer, Chief Accounting Officer, and any other person who performs similar functions.
Diversity Policy	• Defines the approach to diversity, particularly when identifying individuals to serve as members of the Board or senior management of the Company. • Applies to Board and senior management levels and includes diversity in experience, gender, age, ethnicity, disability, expertise, and geography.
Corporate Governance Guidelines	• Sets out the corporate governance guidelines to promote the effective functioning of the Board of Directors and its committees, to promote the interests of shareowners, and to establish a common set of expectations as to how the Board of Directors, its various committees, individual directors and management should perform their functions. • Provides a flexible framework within which the Board of Directors may carry out these functions.
Anti-bribery and Corruption Policy	• Outlines our position and responsibilities on bribery and corruption matters.

We continually review the following policies to ensure current regulations and best practices are reflected.

Business Ethics

Risk Management

The senior leadership team reviews business risks regularly as part of board meeting every two weeks and are reported on annually.

Business Continuity

We have created business continuity plans to identify and mitigate any potential impacts that could put our activities at risk should a business-interrupting event occur. We work with our crisis management teams at the enterprise level and in each of our businesses to include specific mitigation measures. In 2020 we updated our plans to include COVID-19 guidance to ensure the safety and well-being of our people, customers, suppliers, and communities – including social distancing guidelines, staggered shifts, work from home options and providing personal protective equipment and cleaning supplies. Our products and services were deemed essential and, as a result, all our production sites continued operating during the COVID-19 pandemic.

Ethics Help Line

We are committed to establishing a culture that leaves no place for unethical misconduct, and we do not tolerate unfair treatment or retaliation. For this purpose, we provide an anonymous helpline that our people can use to report any concerns regarding discrimination and harassment, and our People Team and leaders are always available to anybody in need. Appropriate disciplinary actions, including termination of employment, will be taken in the event of violations of our Code of Business Conduct and Ethics.

Product Safety, Legality, Quality, Integrity, and Authenticity

To make sure our products meet the highest quality standards, anything we produce is regularly tested either at our internal testing facilities (if feasible) or by external testing companies. We are a nut-free operating facility. All raw materials and finished products are verified as being free from nut ingredients and are controlled through our supplier assurance and allergen management processes to ensure compliance with our nut-free standards.

Tests routinely monitor our compliance with all applicable food and beverage quality and safety regulations for the intended market and customer requirements. Our BRCGS accredited production facilities are regularly audited by major UK retailers, major food service customers, as well as our global branded partners.

Additional to this, we are members of a variety of associations, applied to the relevant product, and take the responsibility of meeting their standards and are regularly audited by these associations to ensure we are adhering to their standards.

We are proud to hold an abundance of accreditations covering our professional conduct, cyber security, health and safety and quality management processes. We are audited regularly by various, highly respected certification boards to ensure we continue to practice the highest standards in Audio Visual installation.

All these standards and codes are used in international reporting of ESG. We have adopted the guidelines for reporting key data that is identified by these standards as being of prime importance.

The SASB standard is overseen by the International Financial Reporting Standards body and is the format being adopted by the UK from 2026. It defines by industry type the key material risks that businesses should recognise and report publicly

The Ethical Trading Initiative is also the basis of audit schemes that assess ESG performance.



This government backed programme recognises a baseline for digital security and is awarded to businesses that demonstrate a robust defence to protect against the constant threat of viruses, malware and hacking.



**Ethical
Trading
Initiative**

Supporting Data

Double Materiality Analysis

Key ESG Performance Metrics

Carbon Intensity data

Report Structure and verification This report follows the double materiality risk assessment from the IFRS S1&S2 guidance for Food and Beverage and Agricultural Products which is also a requirement for voluntary compliance with the UK Sustainability Reporting Standard (UKSRS).

The report compilation was overseen by Maltdoctor Ltd, whose principal ESG consultant is ISEP qualified and an EcoVadis practitioner.

All data sources, analysis and reporting have been externally verified by Little Green Consulting Ltd according to ISSA5000.



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GREENHOUSE
GAS PROTOCOL

Materiality and Double Materiality as determined from IFRS S1 and S2 reporting requirements

Risk assessment for ESG is described as the impact a business has on its external environment and stakeholders: called impact materiality and an inward looking risk analysis termed financial materiality, together being referred to as double materiality.

Our materiality risk is determined from the SASB IFRS materiality assessment for Food and Beverage Manufacture and Agricultural Products

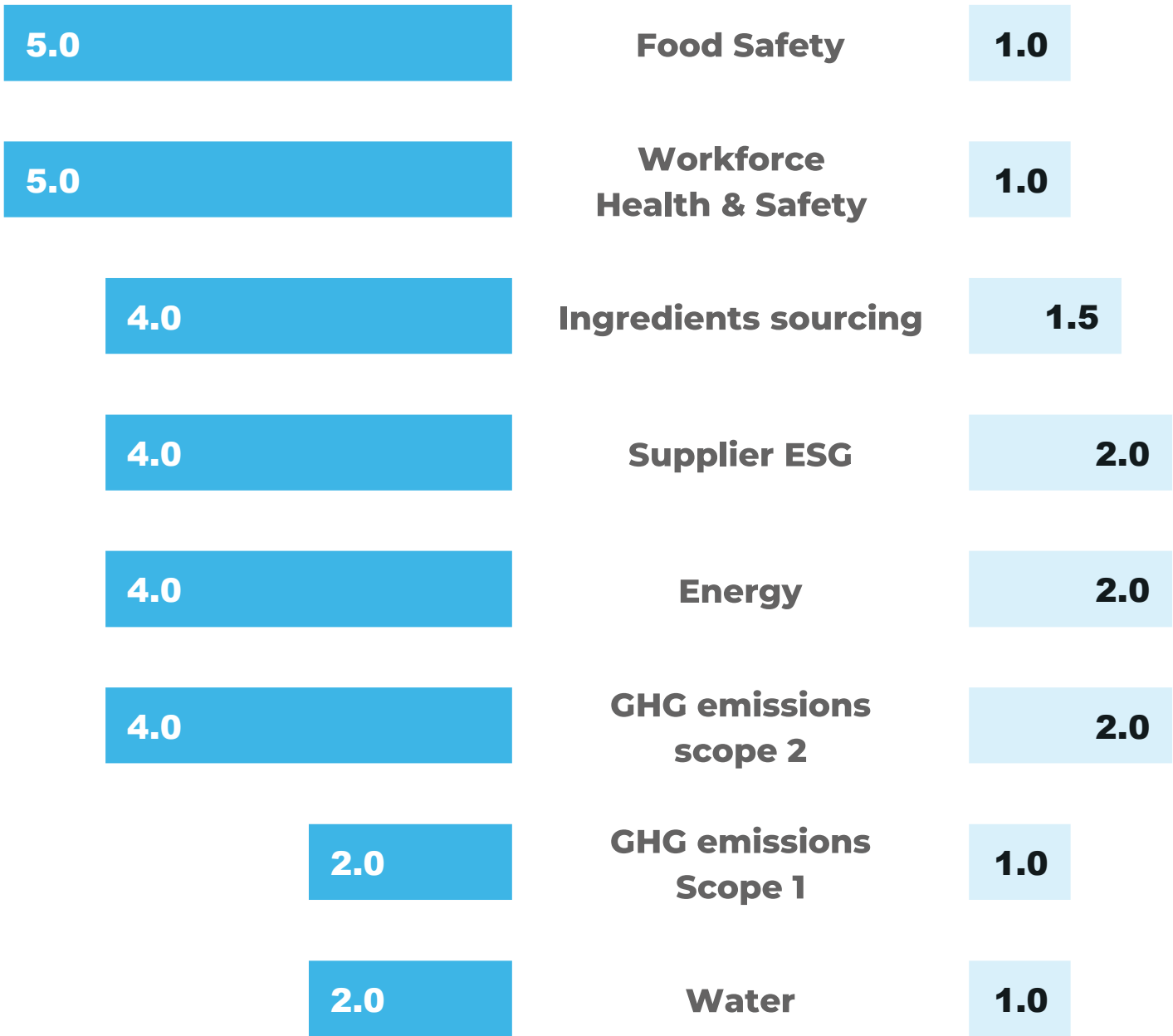
The scope of this materiality assessment is described in the standard as follows. The Agricultural Products industry is engaged in processing, trading and distributing vegetables and fruits, and producing and milling agricultural commodities such as grains, sugar, consumable oils, maize, soybeans and animal feed. Entities sell products directly to consumers and businesses for use in consumer and industrial products. Entities in the industry typically purchase agricultural products from entities that grow such products (either directly or indirectly) to then conduct value-adding activities (for example, processing, trading, distributing and milling). Agricultural products entities also are involved in wholesale and distribution. Entities in the industry may source a substantial portion of agricultural commodities from third-party growers in various countries. Therefore, managing sustainability risks within the supply chain is critical to securing a reliable raw materials supply and reducing the risk of price increases and volatility over the long term. In our system we have used a number to evaluate the relative risk on a 0-5 sliding scale in each material category and the double materiality is the relative investment of financial resources we deem may be required to address that issue. The supporting data in the SASB format follows.

Other metrics reported: We also report metrics that are aligned with the EU Corporate Sustainability Reporting Directive (CSRD). The guidance for report is the Environmental Sustainability Reporting Standards (ESRS). In the Key Performance Data tables below we reference the relevant ESRS standards:

- ESRS E1 Climate change
- ESRS E2 Pollution
- ESRS E3 Water and marine resources
- ESRS E4 Biodiversity and ecosystems
- ESRS E5 Resource use and circular economy

- ESRS S1 Own workforce
- ESRS S2 Workers in the value chain
- ESRS S3 Affected communities
- ESRS S4 Consumers and end-users
- ESRS G1 Business conduct

Double Materiality assessment



■ Impact Materiality ■ Financial Materiality

									Double Materiality	
Topic	Category	Reference (IFRS/SASB)	Metric and descriptor	Unit of Measure	2025		2024	2023	Impact Materiality 0 LOW, 5 HIGH	Financial Materiality 0 LOW, 5 HIGH
Greenhouse Gas Emissions ESRS E1	Quantitative	FB-AG-110a.1	Gross global Scope 1 emissions	Metric tons (t) CO ₂ -e	347		374	348	2	1
			Gross global Scope 2 emissions	Metric tons (t) CO ₂ -e	768.2		945.9	1251	4	2
	Discussion and Analysis	FB-AG-110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	n/a	We have a full scope 1-3 analysis of carbon footprint. Scope 1 is the most significant of operational emissions and would have the greatest financial impact to introduce new technology					
Energy Management ESRS E1	Quantitative	FB-AG-130a.1	Operational energy consumed (GJ)	Gigajoules (GJ)	15625		22630	22540	4	2
			% grid electricity	Percentage (%)	100%		100%	100%		
			% renewable	Percentage (%)	0%		0%	0%		
Water Management ESRS E3	Quantitative	FB-AG-140a.1	Total water withdrawn (‘000 m ³)	(‘000 m3)	29000		28000	30000	2	1
			Total water consumed (‘000 m ³)	(‘000 m3)	18000		13000	18000		
			% from regions with High / Extremely High Baseline Water Stress	%	0		0	0		
	Discussion and Analysis	FB-AG-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	n/a	None of our growing ir operational areas are in regions of water stress as identified in our climate report. Nonetheless we are targeting 5% annual water use improvement through careful process control					
	Quantitative	FB-AG-140a.3	Number of incidents of non-compliance associated with water quality permits, standards and regulations	Number	0		0	0		
Food Safety ESRS S4	Quantitative	FB-AG-250a.1	Global Food Safety Initiative (GFSI) audit (1) non-conformance rates and (2) associated corrective action rates for (a) major and (b) minor non-conformances	Non-conformances MAJOR / MINOR	0	0	0	0	5	1
				Corrective actions MAJOR / MINOR	0	0	0	0		
	Quantitative	FB-AG-250a.2	Percentage of agricultural products sourced from suppliers certified to a Global Food Safety Initiative (GFSI) recognised food safety certification programme	Percentage (%) by cost	100		100	100		
	Quantitative	FB-AG-250a.3	Number of recalls issued	Number	0		0	0		
			Product recalled (tonnes)	Metric tonnes (t)	0		0	0		

Topic	Category	Reference (IFRS/SASB)	Metric and descriptor	Unit of Measure	2025	2024	2023	Materiality risk 0 LOW, 5 HIGH	Financial risk (Double Materiality) 0, LOW, 5 HIGH			
Workforce Health & Safety ESRS S1	Quantitative	FB-AG-320a.1	Incident rate (TRIR)	Employees	0	1	0	5	1			
				Contractors	0	0	0					
			Near Miss Frequency rate	Employees	0	0	0					
				Contractors	0	0	0					
			REPORTING METHOD: (occurrence count x 200,000) / total number of hours worked by all employees in the year reported.									
			Represents total number of hours for full-time workers working 40 hours/ week for 50 weeks per year									
Environmental & Social Impacts of Ingredient Supply Chain ESRS G1,S3,S4	Quantitative	FB-AG-430a.1	Agricultural products sourced that are certified to a third-party environmental or social standard,	% of agricultural supplies certified by 3rd party environmental or social standard by cost	100% are certified to the IGAS standard which is Gold standard against the internationally recognised Sustainable Agriculture Platform Farm Sustainability Assessment						4	2
				% of agricultural supplies certified by 3rd party environmental or social standard by standard								
	Quantitative	FB-AG-430a.2	Supplier environmental NC rate %	a) MAJOR b) MINOR	0	0	0	0	0	0		
			Supplier environmental CA rate %	a) MAJOR b) MINOR	0	0	0	0	0	0		
	Discussion and Analysis	FB-AG-430a.3	Discussion of strategy to manage environmental and social risks arising from contract growing and commodity sourcing	n/a	Company risk register lists the major ESG risks. None of our major crop sourcing regions nor other non-grain suppliers are identified as having any ESG risks such as Child labour, Modern Slavery, Environmental or trading.							
GMO Management ESRS S4	Discussion and Analysis	FB-AG-430b.1	Discussion of strategies to manage the use of genetically modified organisms (GMOs)	n/a	We have no GMO crops or other materials in our supply chain						1	0
Ingredient Sourcing ESRS E3,E4, E5	Discussion and Analysis	FB-AG-440a.1	Identification of principal crops and description of risks and opportunities presented by climate change	n/a	We have a Climate Risk report that covers supply chain and operations and currently we do not identify any crop as being under significant threat of climate change (0%)						2.5	1.5
	Quantitative	FB-AG-440a.2	Percentage of agricultural products sourced from regions with High or Extremely High Baseline Water Stress	Percentage by cost	0	0	0					

Key performance data

We report data according to the EcoVadis Industry risk assessment and match against the relevant EU Corporate Sustainability Reporting Directive which uses the European Sustainability Reporting Standards (ESRS) as guides. The table show the references used in the tables that follow.

Theme	HIGH IMPORTANCE		Reference	Codes followed
Environment	Energy Consumption and GHG's	Energy consumption (e.g. electricity, fuel, renewable energies) used during operations and transport. Greenhouse gases direct and indirect emissions	H1	SASB: FB-AG-110a.1; FB-AG-110a.2; FB-AG-130a.1; ESRS E1; E4
		including CO ₂ , CH ₄ , N ₂ O, HFC, PFC and SF ₆ . Also includes production of renewable energy by the company.		
	Materials, Chemical and Waste	Consumption of raw materials and chemicals. Non-hazardous and hazardous waste generated from operations. Includes air emissions other than GHG (e.g. SOx, NOx).	H2	ESRS E2; E3; E4; E5
Labour and Human Rights	Employee Health and Safety	Deals with health and safety issues encountered by employees at work i.e. during operations and transport. Includes both physiological and psychological	H3	SASB: FB-AG-320a.1
		Issues arising from, among others, dangerous equipment, work practices and hazardous substance.		
Theme	MEDIUM IMPORTANCE		Reference	Codes followed
Labour and Human Rights	Career Management and Training	Recruitment, evaluation, training and management of layoffs.	M1	ESRS S1; S2
	Working Conditions	Working hours, remunerations and social benefits granted to employees.	M2	ESRS S1; S2
	Diversity, Equity and Inclusion	Prevention of discrimination and harassment at the workplace. Discrimination is defined as different treatment given to people in hiring, remuneration, training, promotion, termination; based on race, national origin, religion, disability, gender, sexual orientation, union membership, political affiliation or age. Harassment may include physical, psychological and verbal abuse in the work environment.	M3	ESRS S1; S2; S3
Ethics	Corruption	All forms of corruption issues at work: extortion, bribery, conflict of interest, fraud, money laundering.	M4	ESRS G1
	Information Management	Third-party data protection and privacy: protection of customer personal identification information (PII) and third-party intellectual property rights.	M5	

Health and Safety	H3 ESRS S1, S2	Detail	Target	2025			UN SDGs
Qualitative target		To create a working environment that is safe and healthy for our team members to work in	Review annually to ensure compliance	Achieved			17 PARTNERSHIPS FOR THE GOALS  3 GOOD HEALTH AND WELL-BEING 
Quantitative targets							
Number Incidents (accidents) includes visitors to site	Total	0	49				
RIDDOR (serious) incidents	M	0	0				
	F	0	0				
Number LOST DAY incidents/ 100 workers		0	2.2				
Lost time incidents x 1,000,000 / total hours worked (Frequency)		0	79				
Lost time days x 1,000,000 / total hours worked (Severity)		0	11				
Staff trained in H&S this year			Total	General staff	Directors / Managers		
	M (number trained)		23	23	0		
	F (number trained)		11	11	0		
	Total		34	34	0		
% workers trained in fire safety	M	100% of new recruits trained	9				
			3				
	Total % trained		100%				

Environment	H1 ESRS E1	Detail	Target	2025	UN SDGs
Qualitative target		To do no significant harm to the environment	Review annually to ensure no harm has been done to the environment according to data in this report	Achieved	   
Quantitative targets					
Energy and Carbon emissions					
Total energy consumption (MWh and Gigajoules)	MWh		5940		
	GJ		15625		
% renewable (green) energy used	%	20%	24% (3750GJ)		
Energy use intensity	kWh/tonne	<130	104.9		
Total scope 1 emissions (tonnes CO ₂ e)			347		
Baseline scope 1 year			2023		
Baseline scope 1 year emissions (CO ₂ e tonnes)			381		
Total scope 2 emissions (tonnes CO ₂ e)	Location based		768.2		
	Market based		1463		
Baseline scope 2 year			2023		
Baseline scope 2 year emissions (CO ₂ e tonnes)	Location based		962		
Baseline year scope 3			2023		
Baseline year scope 3 total emissions (CO ₂ e tonnes)			81170		
Scope 3 emissions	Downstream		113		
	Upstream		79550		
	Total scope 3		79663		
Total carbon footprint scopes 1+2+3	Location based		80778		
	Market based		81473		
Carbon footprint target	Scope 1 and 2	Net Zero by 2040	On target: scope 2 by 2040		
	Scope 3	Net Zero by 2050	On target: scope 3 by 2050		
Weight of Non-hazardous material released to air: dust	tonnes	Within legal limits	0 tonnes: target achieved		
Weight of Hazardous pollutant released to air: e.g. NOx, CO, SOx	tonnes NOx	Within legal limits	0 tonnes: target achieved		
Water ESRS E3					 
Total water withdrawn (mega litres)	Target achieved	5% less per annum	30.7		
Total water disposed to sewer or other treatment (mega litres)			2.7		
Total net water use (mega litres)			28		
Waste H2, ESRS E5, E2					 
Total weight HAZARDOUS waste disposed	tonnes		0		
Total weight NON-HAZARDOUS waste disposed	tonnes	0	1254		
% waste recycled		>60%	60%		
% waste to landfill		0%	0		
Training					  
Staff trained in Environmental Impact this year			Total		
	M		4		
	F		10		
	Total	100% of new inductees	100%		

Labour and Human Rights M1-M3 ESRS S1		Detail	Target	2025			UN SDGs
Qualitative target		To comply with legislation on pay and rewards and to have suitable family friendly policies to enhance the work-life balance of our employees	Review annually to ensure policies are relevant and no labour and welfare legislation has been breached	Achieved			3 GOOD HEALTH AND WELL-BEING 4 QUALITY EDUCATION 5 GENDER EQUALITY 8 DECENT WORK AND ECONOMIC GROWTH 16 PEACE, JUSTICE AND STRONG INSTITUTIONS 10 REDUCED INEQUALITIES
Quantitative targets							
Average hourly wage: lowest paid		Full time M	> £12.20	£13.13			
		Full time F	> £12.20	£13.13			
National Living Wage comparison (https://www.livingwage.org.uk/what-real-living-wage)		Rate	> £12.20	107.6%			
		% employees at or above	100%	100%			
Average length of employment (months, rolling average)				108			
Average hours training per employee			>10h pa	194			
Total hours worked				617888			
Grievances raised		M	0	0			
		F	0	0			
Discrimination and Harassment incidents		Total	0	0			
% workers in minority groups		Define minority as non British or European		37%			
% workers in minority groups at executive level				2%			
% women employees			>10%	38%			
% women in executive posts excluding directors		Board %		43%			
		Management %		39%			
Ratio and % of the annual total compensation for the highest paid individual, to the MEDIAN annual total compensation for all employees		Ratio		6.56:1			
		%		656%			
Gender pay gap		Comparison to national data	Equivalent or better than national figure:	National figure 3%			
				Aimia figure 6%			
Child labour		What control methods are in place to prevent child labour issues.		Child labour risk assessment; Supplier code of conduct			
		Number of child labour incidents identified	0	0			
Modern slavery & Human Trafficking		What control methods are in place to prevent modern slavery		Modern Slavery and Human Trafficking policy and Supplier Code of Conduct			
		Number of modern slavery incidents identified	0	0			
% absenteeism		M%	% of total absenteesim male	66%			
		F%	% of total absenteesim female	34%			
		Total %	<5%	1.93%			
Turnover rates for staff (%)		M %	<20%	18%			
		F %	<20%	16%			
Staff trained in Labour Standards and Human Resources				Staff	Supervisors	Directors/ Managers	
		M		203	15	25	
		F		122	12	12	
		Total	100% of identified staff	325 (100%)	27	37	

Ethics	M4, M5	ESRS G1	Detail	Target	2025			UN SDGs
Qualitative target			To be completely open, honest and ethical in all our dealings in the supply chain	Review annually to ensure our systems are compliant with national law and that we have had no undaddressed breaches	Achieved			12 RESPONSIBLE CONSUMPTION AND PRODUCTION  16 PEACE, JUSTICE AND STRONG INSTITUTIONS 
Quantitative targets								
% staff trained in ethics				100% of executive team trained	100%			
Number of whistle blowing incidents				0	0			
Number of corruption incidents				0	0			
What awareness programme is in place to prevent information security breaches?				Cybersecurity certification maintained	IT policy and user password control: CyberEssentials certificate in place: Achieved control target			
Number of confirmed security breaches				0	0			
Audits for information security breaches				monthly screen: 12	12			
What procedures are in place to train internal and third party users of secure information					Data Protection policy and guidelines; IT user instructions and procedures			
Training courses in Business Ethics, Bribery and Corruption				100% of identified staff	Staff	Managers	Directors	
			M	Target achieved	42	63	5	
			F	Target achieved	55	47	2	

Procurement	Detail	Target	2025	UN SDGs
Qualitative target	To procure in a way that minimises raw material use and wastage and at lowest cost consistent with the required high quality of product we make by engaging proactively with our supply chain	Review annually to ensure that our standards are appropriate, legal and that our suppliers are adhering to our requirements for procurement	Achieved	12 RESPONSIBLE CONSUMPTION AND PRODUCTION  16 PEACE, JUSTICE AND STRONG INSTITUTIONS  17 PARTNERSHIPS FOR THE GOALS 
Quantitative targets				
% suppliers signing the Conditions of Purchase		100%	100%	
% suppliers signing the Code of Conduct		100%	100%	
% of suppliers with clauses in their contracts on environment, labour relations, human resources		100%	100%	
% suppliers with corrective actions		0%	0%	
Average length of supplier relationships (months total)			120	

Carbon Intensity Data

We report our carbon intensity at total product level as location and market based for total supply chain (scopes 1-3) and operational only (scopes 1-2). It is simply a guideline and it would be possible to generate a carbon footprint at a specific project level if required.

Internal Price of Carbon

There are carbon markets where carbon credits can be bought. They fall into two categories: legal and voluntary. The voluntary carbon markets are not always that well-regulated and currently would not be accepted as mitigation for emissions within a legal taxation framework in the UK or Europe. Voluntary credits could come from tree planting or agricultural regenerative farming practices.

The carbon price chosen in this report is based on the UK Emissions Trading Scheme (UKETS).

Aimia Foods Ltd at this time are not required to be part of the UK ETS hence the prices for carbon compliance are for guide purposes only

This cost is referred to as an Internal Price of Carbon (IPC) which can be used in assessing capital and operational savings as an additional financial metric.

Data is shown for all 3 scopes for illustration purposes only. There is not requirement nor any justification for paying to neutralise emissions at the moment. Scope 2 emissions will become net zero by 2040 so only the scope 1 offset cost is potentially of interest to Aimia Foods Ltd if a carbon neutral operational commitment is required. The current cost is approximately £31,000 each year.

The latest carbon prices can be found here and used to calculate the IPC at any point.

[World Bank : Carbon Pricing Dashboard](#)

[Live Carbon Prices Today, Carbon Price Charts • Carbon Credits](#)

	Emissions (tonnes CO ₂ e)	Total scope 1-3 Carbon intensity	
TOTAL SCOPE 1-3 DATA			
Total scope 1-3 carbon emissions Location-based	80778	1.45	kgCO ₂ e/kg product
Total scope 1-3 carbon emissions Market-based (contract based)	81473	1.47	kgCO ₂ e/kg product
OPERATIONAL SCOPE 1 and 2 DATA			
Scope 1 and 2 Operational emissions only: Location based	1115	0.020	gCO ₂ e/kg product
Scope 1 and 2 Operational emissions only: Market-based (contract-based)	1810	0.033	gCO ₂ e/kg product

	Tonnes CO ₂ e emitted	Offset cost in UKUETS (£)
Scope 1	347.0	9,889
Scope 2	768.2	21,894
Scope 3	79663.0	2,270,395
Total Operational	1115.2	31,783
Total Supply chain	80778.2	2,302,178



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Independent Limited Assurance Report to the Directors of Aimia Foods Ltd

1. Scope and Objective

Little Green Consulting Ltd was engaged by Aimia Foods Ltd to perform an independent, third-party external verification of its Sustainability/ESG Reporting and Greenhouse Gas (GHG) Emissions Inventory for the reporting period beginning 1 January 2025 and ending 31 December 2025.

The boundaries of this verification encompass all global operations, entities, and facilities under the operational control of Aimia Foods Ltd.

2. Criteria and Frameworks Evaluated

The evaluation and review of data were conducted against the following recognized international frameworks:

- Greenhouse Gas Calculations: The Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (covering Scope 1, Scope 2 location-based, and Scope 2 market-based emissions, as well as selected Scope 3 categories).
- Sustainability and Social Disclosures: The core principles and guidance of ISO 26000 (Guidance on Social Responsibility) and the United Nations Sustainable Development Goals (SDGs).

3. Verification Standard and Level of Assurance

We conducted our assurance engagement in accordance with the following internationally recognized auditing standards:

- ISSA5000: *General Requirements for Sustainability Assurance Engagements* (for the general ESG disclosures and SDG metrics) adopted by the Financial Reporting Council, titled *General Requirements for Sustainability Assurance Engagements* as ISSA UK 5000.
- Note ISSA5000 replaces ISAE 3000 and 3410 from December 2026

We planned and performed our work to obtain either Limited or Reasonable level of assurance as defined by ISSA5000:

- Limited Assurance: Nothing came to our attention that caused us to believe that the Aimia Foods Ltd Sustainability Report and Carbon Inventory for the year 2026 for data up to 2025 financial year were not fairly stated, in all material respects
- Reasonable Assurance: Sustainability Report and Carbon Inventory for the year 2026 for data up to 2025 financial year are accurately stated and traceably presented, in all material respects



Our verification procedures included, but were not limited to:

- Interviews with personnel responsible for sustainability data management and reporting.
- Review of the internal data collection management systems, tracking processes, and calculation methodologies.
- Testing and sampling of primary source data, invoices, activity logs, and evidence supporting the ESG disclosures.
- Calculation of GHG emissions to verify math accuracy and emission factor alignment with the GHG Protocol.

We confirm our absolute independence from Aimia Foods Ltd. We have maintained strict objectivity and have no financial or commercial conflicts of interest regarding the preparation, collection, or auditing of this data.

A detailed summary of the assurance for the key performance metrics reported in the table (right).

Whilst some of the data can be traced back to allow us to make a 'Reasonable Assurance' assessment, the majority of the reporting is considered to be fairly represented as 'Limited Assurance'.

Signed on behalf of Little Green Consulting Ltd

Signature:

Lead Auditor name: Christopher H Wells MBE, MSc, MBA

Qualifications: MRICS, PSEP, EnvDipNEBOSH, CEnv

Lead Auditor: ISO 9001:2015 (IRCA), ISO 14001:2015 (IEMA), ISO 22301:2019, ISO 45001:2018, ISO 50001:2018

Date of Issuance: 12th October 2026

Company Address: 4 Little Green Close, Gislegham, Eye, Suffolk, IP23 8JQ

Inherent limitations

The methods used for measuring or evaluating non-financial information, including the precision of different techniques are subject to preference and can thus differ but be considered equally acceptable. Emissions factors, data treatment and opinion vary over time and with experience gained and legal reporting guidance. Our opinion is based on historical information and the projection of any information or conclusions in the attached report to any future periods would be inappropriate. The greenhouse gasses (GHG) quantification process is subject to scientific uncertainty, which arises because of incomplete scientific knowledge about the measurement of GHGs. Additionally, GHG procedures are subject to estimation (or measurement) uncertainty resulting from the measurement and calculation processes used to quantify emissions within the bounds of existing scientific knowledge. The verification was a sampling exercise as with all audits and inconsistencies could exist in other data not listed in the table.

Verified ESG Key Performance Data				Verification opinion
Security and Safety				
Quantitative targets	Detail	Target	2023	UN SDGs
Number of security incidents resulting in lost days	0	0	0	
Environment				
Qualitative targets	Detail	Target	2023	UN SDGs
Climate change	100% Scope 1 and 2 emissions are covered by the company	Report annually to ensure accuracy to the extent of the information in writing to date in this report	100%	
Quantitative targets				
Energy and Carbon emissions (Non-Scope 1 and 2 emissions covered by the company are not included in the table)				
Total energy consumption (TWh and MWh)	0	0	0	
Renewable energy used	0	0	0	
Renewable energy share (%)	0	0	0	
Renewable energy share (TWh)	0	0	0	
Renewable energy share (MWh)	0	0	0	
Renewable energy share (GWh)	0	0	0	
Renewable energy share (kWh)	0	0	0	
Renewable energy share (MWh)	0	0	0	
Renewable energy share (GWh)	0	0	0	
Renewable energy share (kWh)	0	0	0	
Water				
Water (ML, M3, L, m³)				
Water consumption (ML and M3)	0	0	0	
Water consumption (L and m³)	0	0	0	
Water consumption (m³ and L)	0	0	0	
Labour and Human Rights				
Qualitative targets	Detail	Target	2023	UN SDGs
Labour practices	100% of all employees are covered by the company	Report annually to ensure accuracy to the extent of the information in writing to date in this report	100%	
Labour practices	100% of all employees are covered by the company	Report annually to ensure accuracy to the extent of the information in writing to date in this report	100%	
Labour practices	100% of all employees are covered by the company	Report annually to ensure accuracy to the extent of the information in writing to date in this report	100%	
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Labour practices	100% of all employees are covered by the company	Report annually to ensure accuracy to the extent of the information in writing to date in this report	100%	
Index				
Qualitative targets	Detail	Target	2023	UN SDGs
Index	100% of all employees are covered by the company	Report annually to ensure accuracy to the extent of the information in writing to date in this report	100%	
Index	100% of all employees are covered by the company	Report annually to ensure accuracy to the extent of the information in writing to date in this report	100%	
Index	100% of all employees are covered by the company	Report annually to ensure accuracy to the extent of the information in writing to date in this report	100%	
Documentation				
Qualitative targets	Detail	Target	2023	UN SDGs
Documentation	100% of all employees are covered by the company	Report annually to ensure accuracy to the extent of the information in writing to date in this report	100%	
Documentation	100% of all employees are covered by the company	Report annually to ensure accuracy to the extent of the information in writing to date in this report	100%	
Documentation	100% of all employees are covered by the company	Report annually to ensure accuracy to the extent of the information in writing to date in this report	100%	

**AIMIA[®]
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Thank You

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Report prepared for
Aimia Foods by:



www.maltdoctor.co.uk