



placeuk

Environmental Social Governance 2026

Introduction from our Co-Managing Directors

For more than 70 years, Place UK has built a strong reputation as one of Britain's leading fruit growers and suppliers of IQF produce. We are proud of that heritage and equally clear in our responsibility to build on it in the right way — with integrity, ambition and a long-term perspective.

We lead the business with a clear set of principles that shape our decisions, our culture and our future direction:

- **Putting people first**, so that Place UK remains a safe, supportive and rewarding place to work
- **Maintaining the highest standards of service and quality** for our customers and partners
- **Embedding environmental responsibility into our decisions and operations** so that we can grow sustainably and responsibly

As a business rooted in agriculture and food production, we see first-hand the impact that climate change and environmental pressure are having on our industry. More extreme weather patterns, increasing resource constraints and rising expectations from customers, colleagues and stakeholders mean that businesses must respond with urgency, discipline and long-term thinking.

For Place UK, this means taking a broad and practical view of sustainability. Reducing carbon emissions remains an important priority, whether through the way we grow, refrigerate, pack or operate across the business. But we also recognise that responsible business performance goes well beyond greenhouse gas emissions alone.

That is why Environmental, Social and Governance matters are central to how we lead Place UK. ESG is not a separate initiative; it is part of how we manage risk, make decisions, support our people and measure progress. It reflects how we hold ourselves accountable, how we uphold our values and how we ensure the business is well positioned for the future.

This report sets out that commitment. It highlights the importance of strong governance, clear policies and robust oversight, alongside the social priorities that define our culture — including welfare, equality, diversity, ethics and responsible employment practices. It also reflects our commitment to transparent measurement and credible reporting, so that the progress we share is clear, genuine and accountable.

We see ESG as an integral part of Place UK's long-term success and brand identity. This report outlines the progress we have made, the standards we expect of ourselves and the areas where we know we must continue to improve.



Matthew Smith & Linda Evans
(Co-Managing Directors)

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Report structure and verification:

This report follows the double materiality risk assessment from the IFRS S1&S2 guidance for Food and Beverage and Agricultural companies which is also a requirement for voluntary compliance with the UK Sustainability Reporting Standard (UKSRS). All data sources, analysis and reporting have been externally verified by Maltdoctor Ltd whose principal ESG consultant Dr Nigel Davies is ISEP qualified and an EcoVadis practitioner. Verification was made according to these standards for governance and other ESG material issues, the GHG Protocol for carbon accounting and ISO26000 guidance for reporting social actions. In addition the EcoVadis Industry Risk Profile indicators have been reported for the category: Processing and preserving of fruit and vegetables

Our ESG Strategy

Environmental Social Governance (ESG) is a new way to describe Sustainability – it has four main areas:

Environment, Health and Safety
Labour Standards
Business Ethics
Ethical Procurement

It is framework to evaluate a company's sustainability and ethical impact



Environmental

Carbon Emissions
Climate Change Impact
Waste Disposal
Energy Use & Fuel Choice
Pollution
Raw Materials Usage

Social

Gender
Human Rights
Community Engagement
Discrimination
Equality, Equity, Diversity
Culture and Values

Governance

Policy Setting & Review
Stakeholder Awareness
Executive Compensation
Risk Assessment
Ethics
Certification

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.

In this first ESG report Place UK 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 to address hunger, with schools to provide education support and value the partnerships we engage with to jointly improve ESG and people's lives



Goals 6, 14, 15: We source our water through local boreholes and have mapped our water availability. Our operations recognise the value of maintaining biodiversity in our natural environment



Goals 7, 12, 13: We have mapped our carbon footprint and have a net zero target for operations and supply chain. A proportion of our energy is solar self-generated and we have low waste production.



Goal 10: Our workforce is from diverse cultures which we value and ensure they have good facilities where we provide them accommodation and recreation

Learn More:
[The 17 Goals / Sustainable Development](#)

Environmental

In This Section:

Climate Risk

Metrics & Targets

GHG Emissions Reporting Boundaries

Carbon Footprint Data

Net Zero or Carbon Neutral

Innovation

Climate Related Risk & Opportunity:

A formal reporting framework

For this report we have followed the International Financial Reporting Standards (IFRS) enhanced risk assessment for ESG which has two parts: S1 and S2. From March 2026 the UK introduced its own parallel legislation: the UK Sustainability Reporting Standard (UK SRS). UK SRS specifies that materiality assessment is identical to IFRS S1 and S2. The legislation is only mandatory for large listed companies from January 2027 with voluntary reporting being recommended for all other companies. We are pleased to be at the forefront of reporting our ESG performance to this internationally recognised standard.

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.



The international ESG risk analysis (materiality) standard for the UK follows the IFRS S1 and S2 format. This replaced the TCFD framework established in 2017. IFRS S1 and S2 encourage the uptake of climate risk and opportunity measurement and disclosure in the private sector. Material risks are assigned by sector and require 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.

Climate Risk

A climate risk report has been produced for our operations and supply chain to determine the potential impact in the period up to 2050.

Reference has been made to the scenario analysis contained within the UK Climate Change Risk Assessment sector briefings ([Sector Briefings – UK Climate Risk](#)).

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: Low to Moderate 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 Place UK if the recruitment pool was significantly affected by poor health:

Risk considered very low

The report considered a number of key areas:

Transportation & Logistics, Business Risk, Production, Utilities, Health, ICT and Telecommunications, Water, Legislation

We have a Climate Risk report and a Water Scarcity (Risk) report available on request.



Metrics & Targets

Place UK 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 transportation 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.

Place UK are using a baseline year of 2024 as a springboard to enable us to track progress to net zero by 2040 for operational emissions.

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 Place UK has direct influence. Scope 3 emissions targets are much more difficult to set and achieve and we have selected out transportation 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.

Metrics & Targets:

It is recommended that organisations disclose the metrics and targets they use to assess and monitor climate-related risks and opportunities.

Disclosure Recommendations:

- a) Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process.
- b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and related risks.
- c) Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.

Spend-based accounting model

The model was developed for the UK government by the University of Leeds and in use for almost 20 years. It was last updated in November 2022. The model provides spend-based carbon emissions for 110 standard industry classification categories

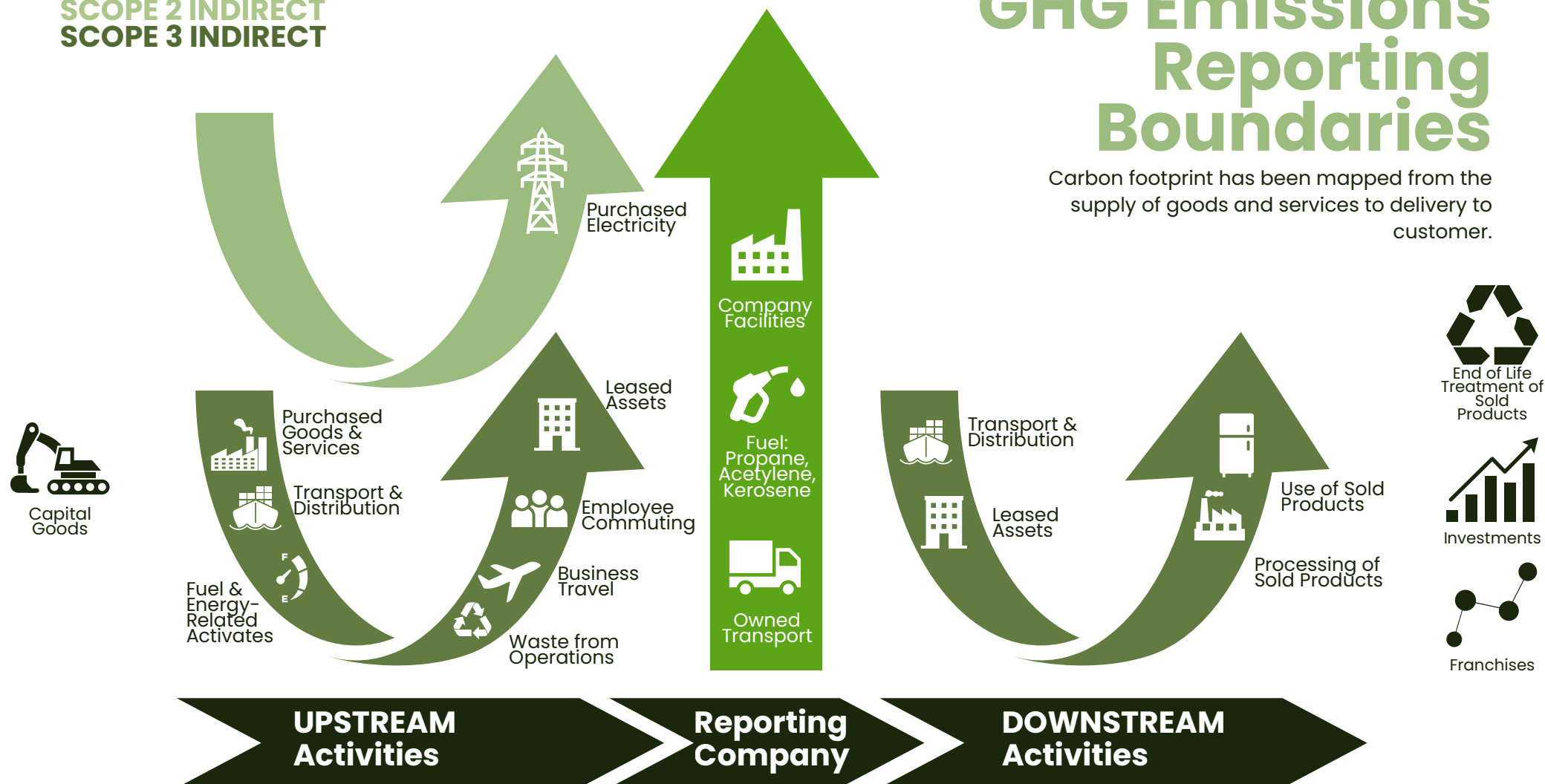
The limitation of scope 3 spend-based analysis is that it gives an estimated average figure for each category. Therefore it is useful for an initial mapping of scope 3 but will not easily show an improvement in those emissions over time.

Where a spend-based estimation indicates a contributing factor has a high percentage it is Place UK 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.

SCOPE 1 DIRECT
SCOPE 2 INDIRECT
SCOPE 3 INDIRECT

GHG Emissions Reporting Boundaries

Carbon footprint has been mapped from the supply of goods and services to delivery to customer.



The map above shows the items that have been excluded primarily because data is not readily available and Place UK would have very little ability to influence supply chains beyond the scope boundary.



Greenhouse Gasses

Global Warming Potential

5th Assessment AR5
100 Year Impact

CO₂ 1

CH₄ 28

N₂O 256

HFC_s 4–17400

PFC_s 6630–17400

SF₆ 23500

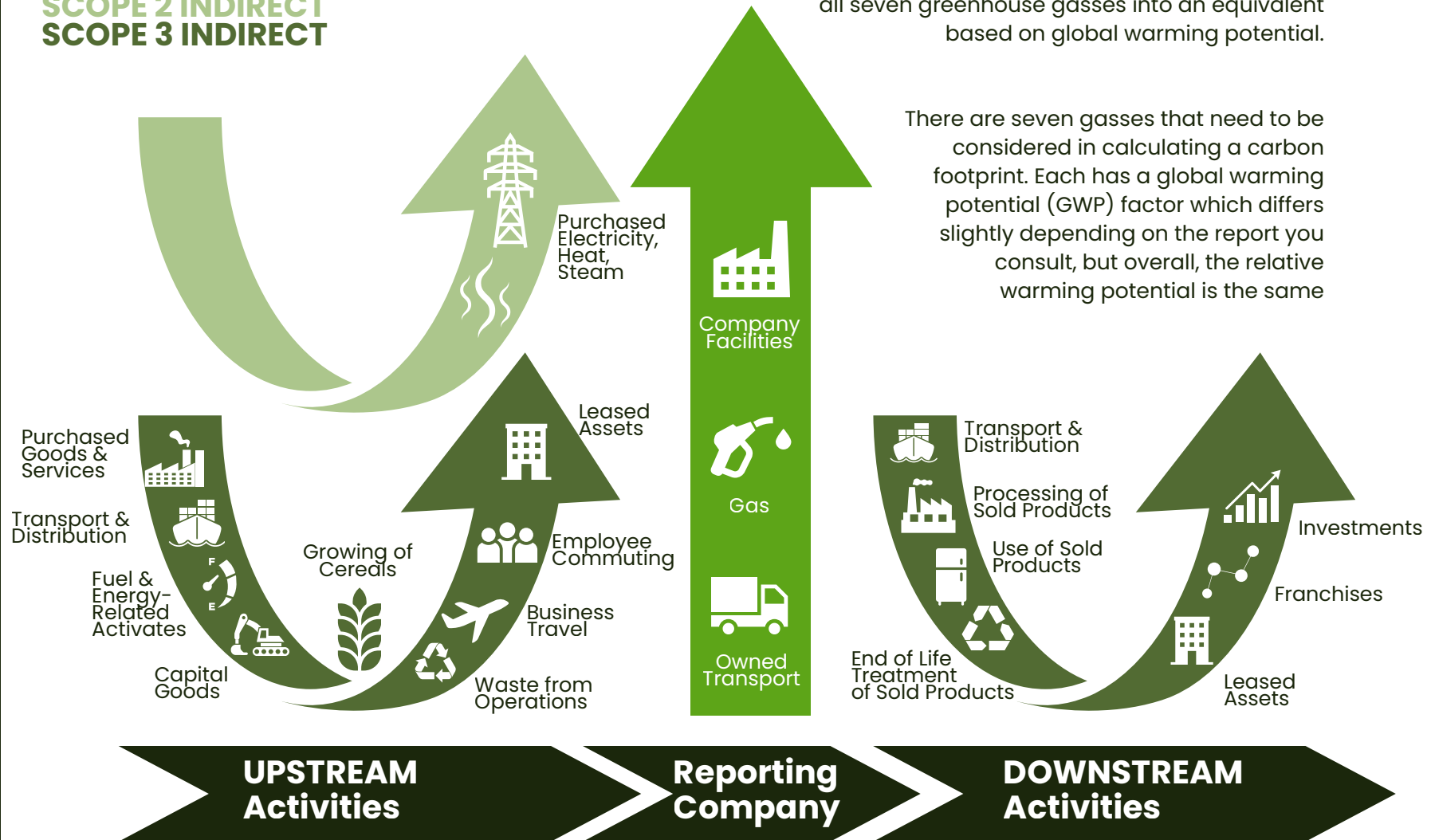
NF₃ 16100

Carbon Footprint Scopes Explained

SCOPE 1 DIRECT
SCOPE 2 INDIRECT
SCOPE 3 INDIRECT

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

There are seven gasses 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: Scope 1-3

This graph shows the **location-based** carbon footprint.

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

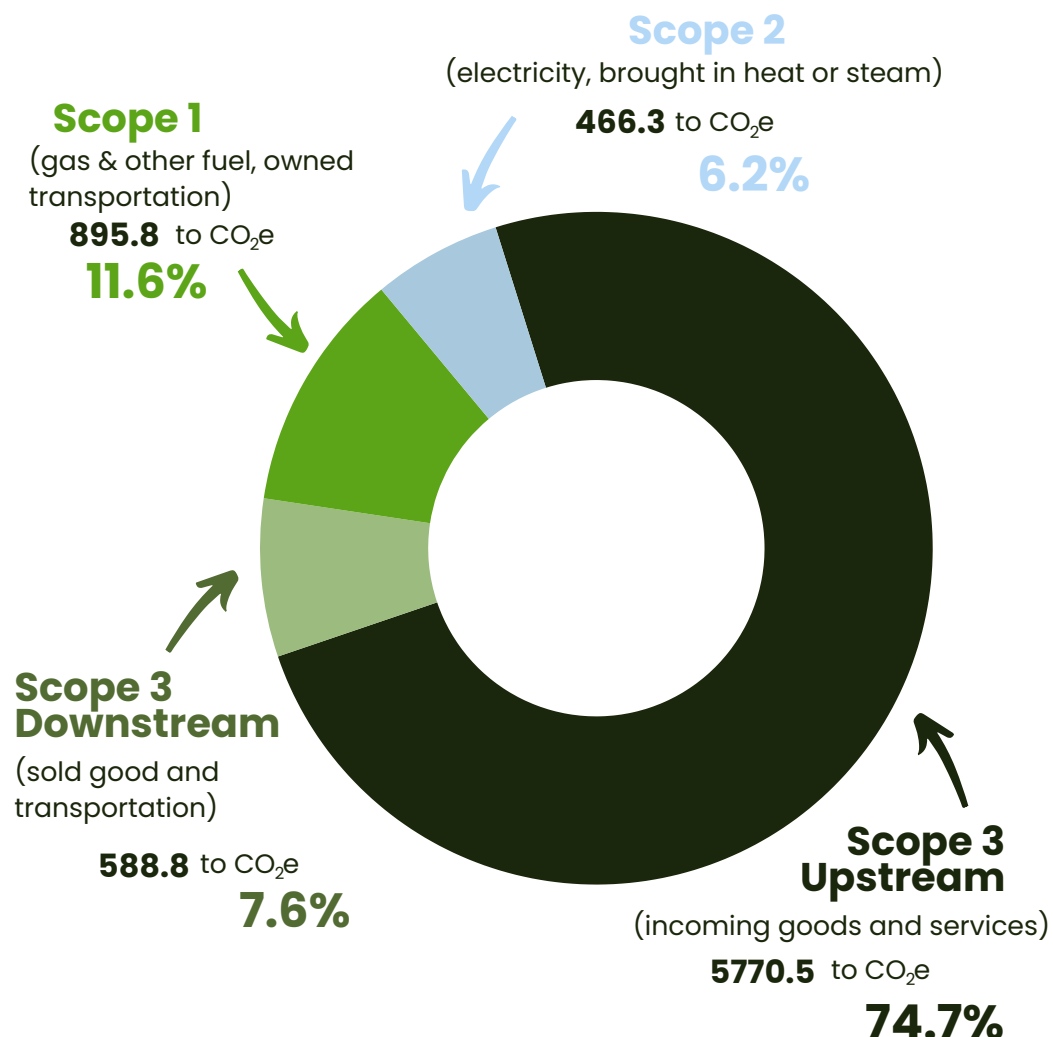
Solar Generation & Use on Site Saved

298 tonnes CO₂e

Renewable Energy Generation saves

75 Family Cars
site saves the emissions of 75 family cars

32% of the electricity used was solar from newly installed arrays.



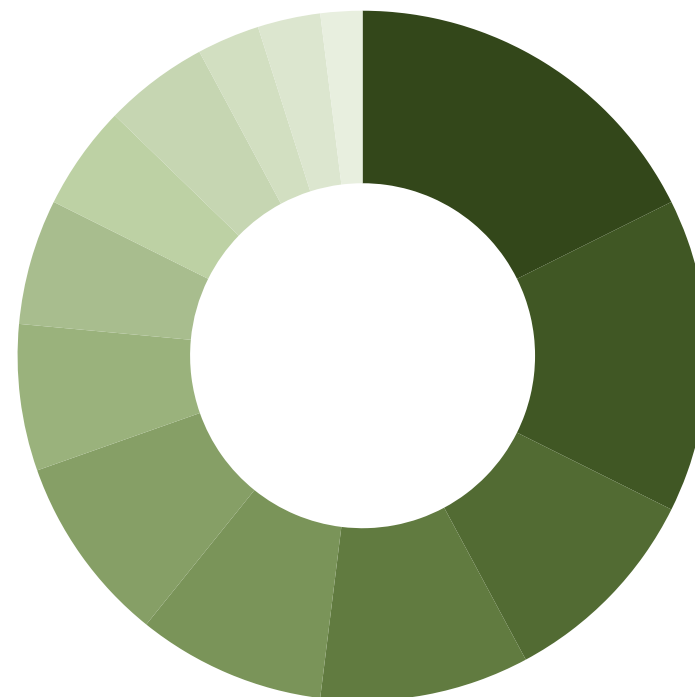
18% Fruit & Berries
15% Liquid & Gaseous Fuel
10% Paper Products
10% Rubber & Plastic Products
9% Cereals
9% Chemicals & Fertilisers
7% Outdoor Storage
6% Use and end of life of sold products
5% Electricity
5% Maintenance
3% Business Support
3% Transportation & Distribution
2% Waste & Recycling

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.¹²²⁴³

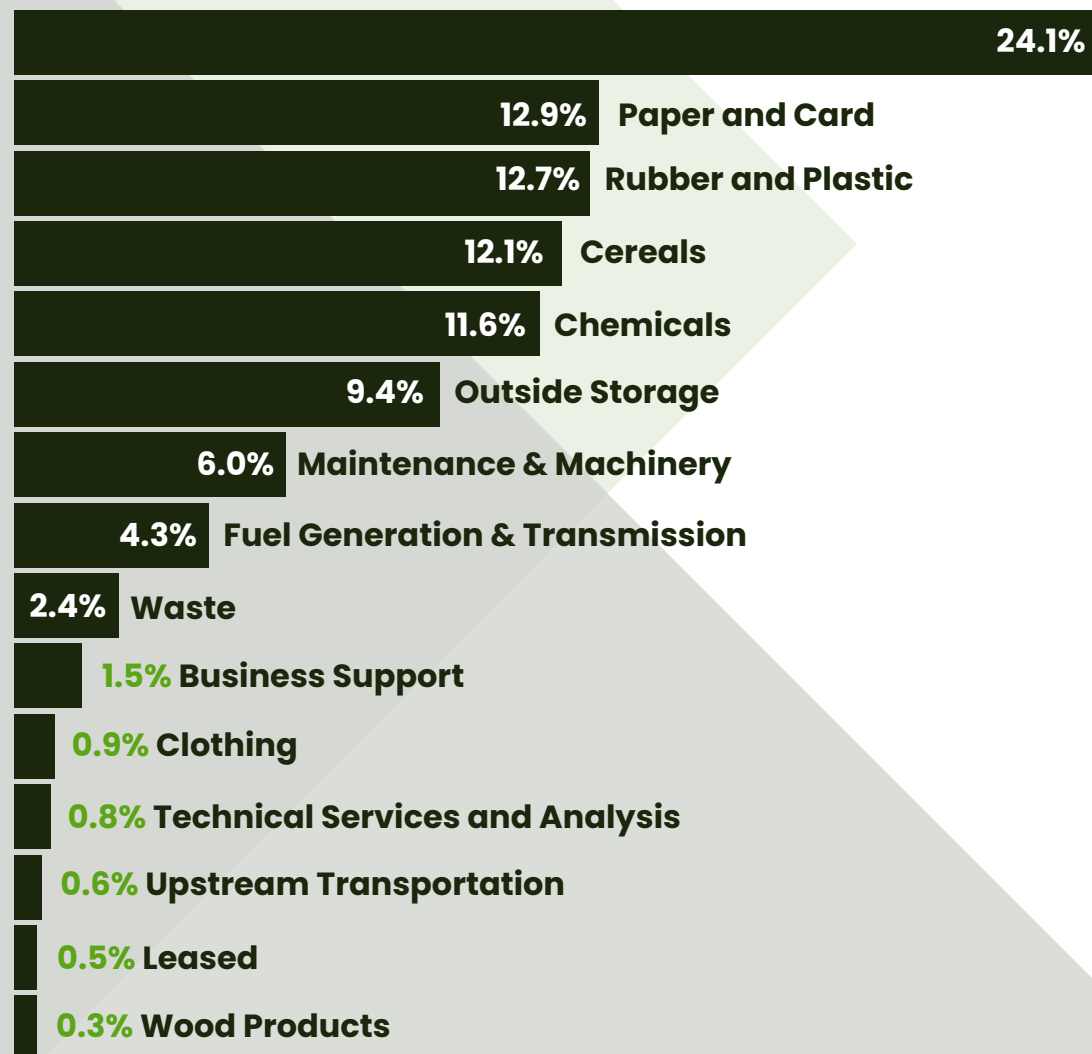
Our Overall Carbon Footprint Apportionment

The contributions of the various parts of Scope 1-3: Carbon Footprint are shown on this slide.

Chart to show scale in terms of percentage.



Carbon Footprint Data: Scope 3 Upstream Only



What are Fuel and energy generation and transmission emissions?

WTT = Well to tank emissions – those associated with generating gas and electricity at the generation site

T&D = Transmission and distribution losses through the distribution network

**Plant Based
Raw Materials**

placeuk		Place UK Church Road, Church Farm Wareham Dorset, Dorset, DT99 9JG 01305 330000 +44 1305 330000
Verification of Scopes 1-3 carbon footprint data		Reporting period: Financial Year 2025
Carbon (GHG) emissions have been verified according to the GHG Corporate Reporting standard Verification is provided in line with ISO 14064-3:2019 Scope: Procurement of goods and services and operations Location: Geographical coverage: Scope 1 and 2 WTT, Scope 3 Upstream only Emission factor: 0.7% upland based, 0.5% upland specific, 0.7% industry average data GHG approved upland based model applied: Data / GHG Protocol Integrity: No data was missing from the assessment model		
Emission category	Location	Comment
Scope 1		895.6
Scope 2	Location-based	446.3
	Market-based	379.3
Total Operational: Scopes 1 & 2	Location-based	1341.9
	Market-based	1215.1
Scope 3	Upstream total	5776.5
	2.1 Procurement of goods and services	5316.1
	2.2 Transportation	0.5
	2.3 Fuel Generation & Transmission	265.9
	2.4 Upstream transportation & distribution	31.0
	2.5 Upstream waste	161.6
	2.6 Upstream leased	3.5
	2.7 Upstream machinery	1.2
	2.8 Upstream waste	28.1
	Downstream total	166.6
	3.1 Downstream transportation & distribution	166.1
Total Carbon Footprint	Location-based	7703.5
	Market-based	7034.6
	Intensity Location-based	0.001
	Intensity Market-based	0.001
Intensity	Operational, Location-based	0.001
	Operational, Market-based	0.001
	Operational, Location-based	0.001
	Operational, Market-based	0.001



Net Zero or Carbon Neutral?

Net Zero is the Gold Standard Chosen by Place UK

Carbon Neutral:

A company purchases carbon credits from activities in which external operators have removed CO₂ 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.

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

By 2040
we will be operating with
Net Zero
Operational Emissions
By 2050 for Transportation
Emissions

Operational: scope 1 and 2;
Transportation (scope 3)



Innovation at Place UK

Reduction of Food Waste

Saving food waste in an effort to care for the planet is a key value at Place UK. We have been making efforts to minimise our waste and support those in need. Working alongside food charities which reduces food waste from residual stock as well as reducing and utilising by-products inside of our factories. Additionally, it allows charities to donate more food to struggling families in times of need.

As part of our food waste reduction plan, we have been using surplus ingredients to create a new range. Some of these include pulses and fruit purees. Both of which can be produced and tailored to your needs. We have a delicious new range of strawberry and gin purees that is a must-try!

Natural protection of the environment

- Prepare the fertility and structure of the soil with cover crops
- Use beetle banks to maintain and encourage beneficial insects.
- Use predators and pheromone traps to control unwanted pests, thereby minimising the use of chemicals and benefiting our environment.

On-Site Reservoir

Over the past five years, we have placed a strong emphasis on enhancing our commitment to water sustainability, with our on-site reservoir serving as a central component of this effort. Engineered to capture and store rainwater, the reservoir enables responsible irrigation practices during the drier summer months. However, its benefits extend well beyond agricultural use.

This initiative is not solely about ensuring a consistent water supply for our strawberries, raspberries, and other soft fruits; it is also focused on protecting local ecosystems, conserving groundwater resources, and reducing environmental strain during periods of low rainfall.

Solar Panels

A key component of our sustainability strategy is the use of solar energy through the installation of on-site solar panels. These panels generate up to 1MW of renewable electricity, all of which is used to power our operations.

The system is expected to reduce carbon dioxide emissions by approximately 200 tonnes annually. With a total of 1,900 solar panels on site, this initiative significantly enhances our use of renewable energy while reducing our overall carbon footprint.



Social

In This Section:

Social Support Activities

- In The Community
 - Friends of The Feed
 - School Visits
- In The Business

Social Support Activities

Our colleagues & community



Friends of The Feed

Friends of The Feed is the group of organisations who have committed to raising £1,000 for The Feed in a year to provide support so that people can eat well, live well and feel connected. The largest such project is our Social Supermarket and Community Café on Hall Road in Norwich. This modest venue provides free and low-cost groceries, plus a range of other advice and social activities, to thousands of people each month.

Why is this needed? Norfolk has the highest malnutrition rate in England. 6.7% of its residents are malnourished which is 1/3rd higher than the average for England. In Norwich, 40% of the city is in the most deprived areas of England – this is twice the national average. (Source: Norwich City Council, State of Norwich report, 2023).



Our Wellbeing Team & Mental Health First Aiders

Established at the beginning of 2025, our Wellbeing Team delivers a range of initiatives designed to support employee mental health and enhance overall morale. These include both in-person sessions and regular email communications providing valuable wellbeing resources.

Key activities include Wellness Coffee Sessions, a Walking Group, lunches prepared by our NPD team, charity fundraising events, and visits focused on health and financial wellbeing. The team also actively engages in initiatives that support and give back to the wider community.

We have a network of trained Mental Health First Aiders across the organisation who provide dedicated "Time to Talk" sessions. These offer employees a confidential and supportive environment to discuss any concerns with a member of the team.

Social Support Activities In the Community

Educational Support for Local Schools

Nurturing the next generation: We work with local schools to promote a greater understanding of sustainable farming and to encourage agriculture as a great area to work in



Langley School

We had the pleasure of hosting Year 7 students who enjoyed a hands-on experience, picking our delicious strawberries and blackberries while learning all about sustainable farming practices. They explored how we use beneficial insects to support our fruit growth. It was a fantastic opportunity to share our passion for farming and educate young minds about the future of agriculture.

Tunstead Primary School

We taught them everything they needed to know about strawberries: how they grow; how we care for them.

What better way to spend a sunny evening than picking Strawberries and making Jam with the wonderful **1st Wroxham Guides** this week! Thanks given to all that helped including the Guide leaders and parents, who said they had a fantastic time!



Social Support Activities In the Business

Embracing Different Cultures

We have a diverse workforce and we are committed to providing good quality accommodation and recreational facilities



Stronger Together

An impact driven organisation that provides businesses with practical training, resources, business services and collaborative programmes.

All workers are recruited responsibly and have fair work, free from exploitation



Our Values

We're proud to be Place UK, we create an environment that supports and empowers our colleagues to create the highest quality products.

Our values define how we operate and what we stand for, reflected in our Strawberry



Governance

In This Section:

Role of The Board at Place UK

Alignment with International Codes for Ethical Business

Our External Performance Standards

Governance

Organisations are recommended to establish and disclose appropriate internal governance processes for climate-related risks and opportunities.

Disclosure recommendations

- Describe the Board's oversight of climate-related risks and opportunities.
- Describe management's role in assessing and managing climate-related risks and opportunities

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

Key Risks and Mitigations in Place UK Business

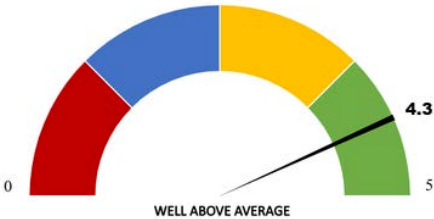
The Board regularly reviews risk and incorporates climate risk and Environmental Social Governance risks into the matrix.

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 Place UK and its customers or the environment.

The Board is kept informed of key risk and actions through regular reporting as indicated in the diagram below. The relevant ESG reporting categories are shown next to the positions. The brown boxes indicate the management structure at Place UK.





Alignment with International Codes for Ethical Business

Place UK share ESG data with its customers via the Suppliers Ethical Data Exchange (SEDEX) which is based on the Ethical Trade Initiative (the ETI base code). Within the SEDEX system there are two features that give recognition of good performance. The alignment between management lead policies and understanding by workers at the sites is tested in a SEDEX members Ethical Trade Audit (SMETA):

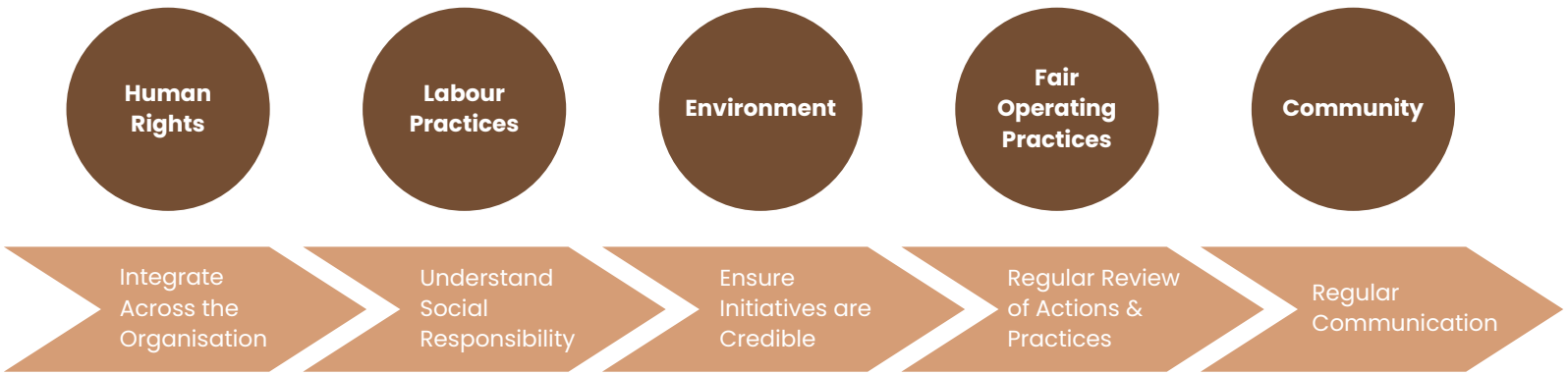
Sedex also scores companies for Environmental Social Governance performance across 15 business areas. Each parameter is weighted as shown on the table (below, right) and the sum of all scores is presented as an overall **Management Risk score** out of a maximum 5 points. Place UK is pleased to score well above average at 4.3/5.

Schematic of ISO26001: a social guideline standard that we follow

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. Place UK 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



Sedex Management Score Weighting

20.8%	Health and Safety
17.4%	Living Accommodation
12.1%	Environment
9.3%	Freely Chosen Employment
8.7%	Discrimination
6.1%	Discipline and Grievance
5.9%	Wages
5.1%	Management Systems
4.4%	Working Hours
3.0%	Regular Employment
2.1%	Children and Young Workers
1.9%	Business Ethics
1.3%	Profile
1.1%	Workplace Impact
0.8%	Freedom of Association

Alignment with International Codes for Environmental Rating

The Suppliers Ethical Data Exchange (SEDEX) has questionnaires to help businesses disclose and evaluate their ethical, environmental, and labour practices. It is often requested by buyers to assess supply chain risk. The foundation self assessment questionnaire (SAQ) is divided into core sustainability and ethical pillars:

Labour Standards:

Employment contracts, wages, working hours, and the prevention of forced or child labour.

Health & Safety:

Workplace safety standards, emergency procedures, and worker welfare.

Environment:

Resource usage, waste management, emissions, and environmental impact.

Business Ethics:

Anti-corruption policies, bribery prevention, and fair operating practices

An evaluation is made of the Management Risk Score out of 5 across a wide range of subjects, which are weighted according to the number of questions assigned.

The second, more specific **SEDEX Environment Self-Assessment Questionnaire (ESAQ)** is a digital tool that helps businesses collect, share, and manage critical environmental data across their supply chain. It tracks key metrics like greenhouse gas emissions, water usage, waste, and regulatory compliance to assist companies in hitting sustainability targets. Place UK gained an above-average rating of 3.2/5 in this assessment.

Sedex



Sedex Management Score Weighting

20.8%	Health and Safety
17.4%	Living Accommodation
12.1%	Environment
9.3%	Freely Chosen Employment
8.7%	Discrimination
6.1%	Discipline and Grievance
5.9%	Wages
5.1%	Management Systems
4.4%	Working Hours
3.0%	Regular Employment
2.1%	Children and Young Workers
1.9%	Business Ethics
1.3%	Profile
1.1%	Workplace Impact
0.8%	Freedom of Association

Our External Performance Standards

All of our growing, processing and packing activities are independently audited and accredited by numerous bodies, shown below.

In addition to these independently operated schemes, we are regularly audited by most of the major multiples and supply chain partners.

Place UK uses Integrated Crop Management Systems within GAP (Good Agricultural Procedures).



M&S SELECT
-FOOD- **FARMS**
we know and trust



The FSA is an international standard from the Sustainable Agriculture Platform Initiative and recognised by global food producers for other schemes to benchmark against: LEAF is recognised as GOLD standard and Red Tractor as SILVER. Global GAP is a SAI partner



Appendix

Materiality analysis as determined from IFRS S1 and S2 reporting requirements

Industry Description: 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.

Topics to disclose determined from SASB IFRS S1 and S2 reporting requirements: <https://sasb.ifrs.org/standards/materiality-finder/find/?industry%5B0%5D=FB-AG>

Topic	Category	Reference (IFRS/SASB)	Metric and descriptor	Unit of Measure	2025		2024		Materiality risk LOW, 5 HIGH	Financial risk (Double Materiality) LOW, 5 HIGH
Greenhouse Gas Emissions	Quantitative	FB-AG-110a1	Gross global Scope 1 emissions	Metric tons (t) CO ₂ -e	896		1326		3.5	2.6
	Discussion and Analysis	FB-AG-110a2	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	Kerosene is a significant proportion of the scope 1 emissions. It could be replaced by HVO with up to 89% emissions reduction. If the ban on use in domestic situations from 2030 is extended to fixed generators in factories this could be an obvious switch. In terms of its characteristics HVO is more like kerosene than red or white diesel, and generators need no modifications to run on HVO. Propane could be sourced as bio-propane, but currently would most likely be supplied as a carbon neutral fuel because the bio-propane available is limited in supply so would be offset to some degree or entirely with carbon credits bought by the supplying company. Bio-propane is offered as a large scale solution by 2040 and can have up to 90% less emissions than normal LPG. Natural gas may benefit from introduction of hydrogen at up to 24% in the distribution network but there are no specific plans announced at this point.					
Energy Management	Quantitative	FB-AG-130a1	Operational energy consumed (GJ)	Gigajoules (GJ)	23736		32728		2.5	2.5
			% grid electricity	Percentage (%)	68%		100			
			% renewable	Percentage (%)	32%		15%			
			Global scope 2 emissions	Metric tons (t) CO ₂ -e	466		740			
Water Management	Quantitative	FB-AG-140a1	Total water withdrawn (‘000 m ³)	(‘000 m3)	249.3		111.5		4.6	2.8
			Total water consumed (‘000 m ³)	(‘000 m3)	248.3		110.5			
			% from regions with High / Extremely High Baseline Water Stress	%	0		0			
	Discussion and Analysis	FB-AG-140a2	Description of water management risks and discussion of strategies and practices to mitigate those risks	n/a	We have a water scarcity report which does not render the water supply or treatment risk as high for our operations. In our supply chain water supply to crops is important and we are supportive of initiatives with farmers to improve soil health and water holding capacity					
	Quantitative	FB-AG-140a3	Number of incidents of non-compliance associated with water quality permits, standards and regulations	Number	0		0			
Food Safety	Quantitative	FB-AG-250a1	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	8	5	1.5
				Corrective actions MAJOR / MINOR	0	0		0		
	Quantitative	FB-AG-250a2	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%			
	Quantitative	FB-AG-250a3	Number of recalls issued	Number	0		0			
			Product recalled (tonnes)	Metric tonnes (t)	0		0			

Topic	Category	Reference (IFRS/SASB)	Metric and descriptor	Unit of Measure	2025		2024		Materiality risk 0 LOW, 5 HIGH	Financial risk (Double Materiality) 0 LOW, 5 HIGH
Workforce Health & Safety	Quantitative	FB-AC-320a1	Incident rate (TRIR)	Employees & Contractors	43		55		4	1.2
			Near Miss Frequency rate	Employees & Contractors	159.7		148.5			
			REPORTING METHOD: (occurrence count + 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	Quantitative	FB-AC-430a1	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		100		2	2
				% of agricultural supplies certified by 3rd party environmental or social standard by standard.	100		100			
	Quantitative	FB-AC-430a2	Supplier environmental NC rate %	a) MAJOR b) MINOR	0	0	0	0		
			Supplier environmental CA rate %	a) MAJOR b) MINOR	0	0	0	0		
	Discussion and Analysis	FB-AC-430a3	Discussion of strategy to manage environmental and social risks arising from contract growing and commodity sourcing.	n/a	We engage with our supply chain directly to address issues common to our supply chain.					
GMO Management	Discussion and Analysis	FB-AC-430b1	Discussion of strategies to manage the use of genetically modified organisms (GMOs)	n/a	We do not use GMO material				1	1
Ingredient Sourcing	Discussion and Analysis	FB-AC-440a1	Identification of principal crops and description of risks and opportunities presented by climate change	n/a	Our major raw materials are currently not likely to be impacted in the near to medium term in terms of climate change. Regenerative agricultural practices may well mitigate impact even more.				3	2.5
	Quantitative	FB-AC-440a2	Percentage of agricultural products sourced from regions with High or Extremely High Baseline Water Stress	Percentage by cost	0		0			

Materiality and Double Materiality

The graph indicates the double materiality impact assessment for Place UK operations

Impact materiality is the effect the business has on external stakeholders

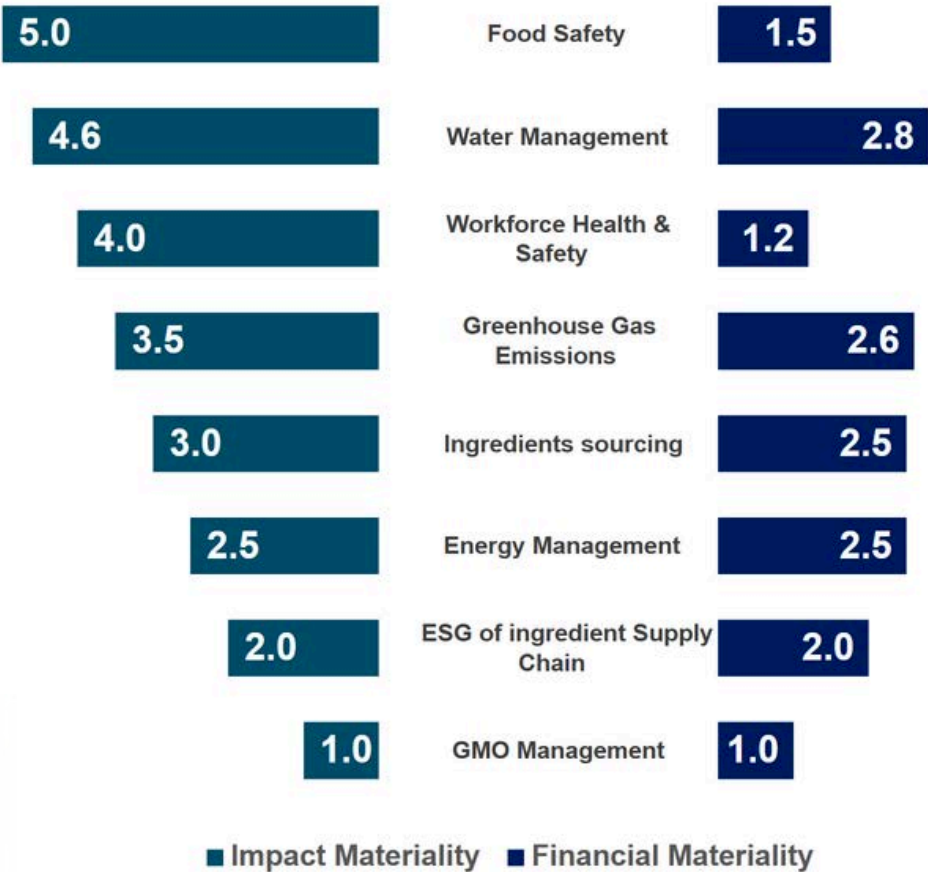
Financial materiality is the impact within the business

Together these are termed Double Materiality

A sliding scale is assigned from 0–5 with 0 being no impact and 5 being highly significant impact. Scoring is for the financial risk in relation to climate change issues as defined by the IFRS Foundation materiality assessment.

Materiality assessment is based on the IFRS foundation SASB standards S1 and S2

Double Materiality assessment



EcoVadis Industry Risk Profile and relevant UN SDGs

The Industry risk profile identifies 6 High and 10 Medium importance risks

Reference numbers guide you to where these are reported in the full KPI reporting table that follow

HIGH WEIGHTING			Reference code to data in the KPI and Materiality metrics tables	Relevant UNSDG
Environment	Energy and GHGs	Energy consumption (e.g. electricity, fuel, renewable energies) used during operations and transport. Greenhouse gases direct and indirect emissions including CO ₂ , CH ₄ , N ₂ O, HFC, PFC and SF ₆ . Also includes production of renewable energy by the company.	H1	 
	Water	Water consumption during operations. Pollutants rejected into water.	H2	 
	Materials, Chemicals & Waste	Consumption of all types of raw materials and chemicals. Non-hazardous and hazardous waste generated from operations. Also includes air emissions other than GHG (e.g. SOx, NOx).	H3	 
	Product End-of-Life	Direct Environmental impacts generated from the end-of-life of the products. These impacts can include hazardous, non-hazardous waste generated, emissions and accidental pollution.	H4	
Labour and Human Rights	Employee Health & Safety	Deals with health and safety issues encountered by employees at work i.e. during operations and transport. Includes both physiological and psychological issues arising from, among others, dangerous equipment, work practices and hazardous substance.	H5	
Sustainable Procurement	Supplier Environmental Practices	Deals with environmental issues within the supply chain i.e. environmental impacts generated from the suppliers and subcontractors own operations and products.	H6	 

MEDIUM WEIGHTING				
Environment	Air Pollution	Impact from operations on local environment around company facilities: emissions of dust, noise and odor. It also includes accidental pollution (e.g. spills) and road congestion around the operation facilities.	M1	 
	Customer Health & Safety	Negative health and safety impacts of products and services on customers or consumers.	M2	 
Labour and Human Rights	Working Conditions	Deals with working hours, remunerations and social benefits granted to employees.	M3	 
	Social Dialogue	Deals with structured social dialogue i.e. social dialog deployed through recognized employee representatives and collective bargaining.	M4	
	Career Management & Training	Deals with main career stages i.e. recruitment, evaluation, training and management of layoffs.	M5	 
	Child Labor, Forced Labor & Human Trafficking	Deals with child, forced or compulsory labor issues within the company owned operations.	M6	  
	Diversity, Equity and Inclusion	Deals with discrimination and harassment prevention 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.	M7	 
Ethics	Corruption	Deals with all forms of corruption issues at work, including among other things extortion, bribery, conflict of interest, fraud, money laundering.	M8	 
	Responsible Information Management	Deals with third-party data protection and privacy which encompasses the protection of customer personal identification information (PII) and third party intellectual property rights.	M9	 
Sustainable Procurement	Supplier Social Practices	Deals with labor practices and human rights issues within the supply chain i.e. labor practices and human rights issues generated from the suppliers and subcontractors own operations or products.	M10	 



Key Performance Data

In each section the **red** and **orange** references are to the EcoVadis Industry Risk Profile

Health and Safety H5 M2	Detail	Target	2025	2024	How verified	UN SDGs		
Qualitative target	To create a working environment that is safe and healthy for our team members to work in		Achieved	Achieved	External consultant verifies original data	 		
Quantitative targets								
Number Incidents (accidents)	M (Employee)	0	7	5				
	M (Visitor/Contractor)	0	0	0				
	F (Employee)	0	7	1				
	F (Visitor/Contractor)	0	0	0				
RIDDOR (serious) incidents	M	0	0	0				
	F	0	0	0				
Number LOST DAY incidents/100 workers		0	0.02	1				
Lost time incidents x 1,000,000 / total hours worked (Frequency)		0	8.6	11				
Lost time days x 1,000,000 / total hours worked (Severity)		0	1.19	3.3				
Near misses x 1,000,000 / total hours worked		0	159.7	29.7				
Staff trained in H&S this year	M (number trained)		452	509				
	F (number trained)		389	224				
	Total		641	735				
% workers trained in fire safety	M %		71%	18				
	F%		89%	8				
	Total number		100%	26				
Environment	Detail	Target	2025	2024			How verified	UN SDGs
Qualitative target	To do no significant harm to the environment		Achieved	Achieved	Involved consumption; Fuel mix statements from suppliers; GHG reporting conversion factors from UK.gov; External consultant verifies original data	   		
Quantitative targets								
ENERGY and CARBON EMISSIONS H1 M1								
Total energy consumption (MWh and Gigajoules)	MWh		6693	9091				
	GJ		23736	32728				
renewable energy used	% / GJ	>5%	19% / 4,453	15% / 2434				
Energy use intensity	GJ/tonne	< 2	1.93	2.36				
Total scope 1 emissions (tonnes CO ₂ e)			896	1326				
Baseline scope 1 year				2021				
Baseline scope 1 emissions (CO ₂ e tonnes)				1300				
Total scope 2 emissions (tonnes CO ₂ e)	Location based		466	740				
	Market based	< location	379	1522				
Baseline scope 2 year				2021				
Baseline scope 2 emissions (CO ₂ e tonnes)	Location based			1450				
Scope 3 emissions	Downstream		588.8	1477				
	Upstream		5770.5	3104				
	Total scope 3		6359.3	4581				
Scope 3 base year				2021				
Baseline scope 3 emissions (CO ₂ e tonnes)				5001				
Total carbon footprint scopes 1+2+3			7721.3	6647				
Tonnes CO ₂ e/tonnes sold		<1	0.63	0.50				
Weight of Non-hazardous material released to air: dust	tonnes	0	0	0				
Weight of Hazardous pollutant released to air: e.g. NOx, CO, SOx	tonnes NOx	0	0	0				
WATER H2								
Total water withdrawn from mains (mega litres)			0	0			Water extraction records	 
Total water withdrawn from boreholes or reservoirs (mega litres)			249.3	111.5				
Total water disposed to sewer or other treatment (mega litres)			1	1				
Total water use (mega litres)			248.3	110.5				
WASTE H3, H4								
Total weight HAZARDOUS waste disposed (tonnes)	tonnes	0	0	0	Annual reporting data	 		
Total weight NON-HAZARDOUS waste disposed (tonnes)	tonnes		214.2	95.2				
% waste recycled		>60%	99.7%	25%				
% waste to landfill		<0.5%	0.3%	75%				

Labour and Human Rights	M3, M4, M5, M6, M7	Detail	Target	2025	2024	How verified	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		Achieved	Achieved	Internal data management systems	3 GOOD HEALTH AND WELL-BEING 4 QUALITY EDUCATION 5 GENDER EQUALITY 8 DECENT WORK AND ECONOMIC GROWTH 10 REDUCED INEQUALITIES 16 PEACE, JUSTICE AND STRONG INSTITUTIONS
Quantitative targets							
Average hourly wage	Full time M			£18.72	£18.76		
	Full time F			£18.39	£18.46		
	Part time M			£12.71	£12.21 (minimum rate, often higher)		
	Part time F			£12.71	£12.21 (minimum rate, often higher)		
National Living Wage comparison (https://www.livingwage.org.uk/what-real-living-wage)	Rate published			£13.45	£12.60		
	Actual	Achieved rate for full time		Achieved	Achieved		
	% relative to national living wage	100%		138%	148%		
Average length of employment (months, rolling average)				79	75		
Average hours training per employee		>3		5	5		
Total hours worked				920,000	908,337		
Discrimination and Harassment incidents		0		0	0		
Grievances raised	M	0		0	1		
	F	0		0	1		
% workers in minority groups	Detailed report available			56% of weekly permanent	90% of seasonal workers; 38% of managers and supervisors		
% workers in minority groups at executive level				0	0		
% women employees				37	70.89		
% women in executive posts excluding directors	Board %			1.09	14.4		
	Management %			33	14.4		
Ratio and % of the annual total compensation for the highest paid individual, to the median annual total compensation for all employees	Ratio	< 8		4.22	4.2		
	%	< 800%		421.86	420%		
Child labour	What control methods are in place to prevent child labour issues.		Child Labour Policy & ESG Risk Assessment				
	Number of child labour incidents identified	0		0	0		
Modern slavery & Human Trafficking	What control methods are in place to prevent modern slavery		All Staff trained at induction. Stronger Together Business partner				
	Number of modern slavery incidents identified	0		0	0		
% absenteeism	M%	% of total absenteeism male		18.7	15.47		
	F%	% of total absenteeism female		14.8	12.47		
	Total %			17.06	27.94		
Turnover rates for staff (%)	M %			16.3	50.4		
	F %			7.06	17.28		
Staff trained in Staff trained in Labour Standards and Human Resources	M			0	0		
	F			3	3		
	Total			3	3		

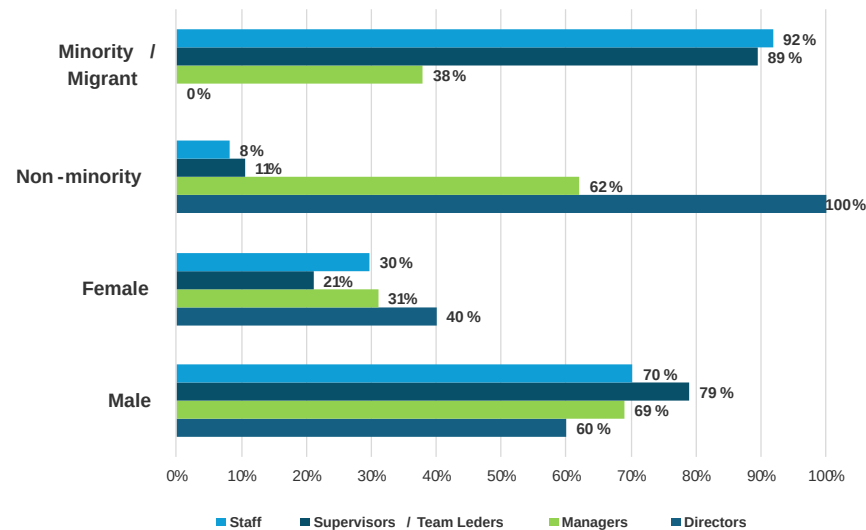
Ethics M8, M9	Detail	Target	2025	2024	How verified	UN SDGs
Qualitative target	To be completely open, honest and ethical in all our dealings in the supply chain		Achieved	Achieved	Internal data management systems	 
Quantitative targets	Target					
% staff trained in ethics:		100% of executive team trained	3 from HR Team	3 from HR Team		
Number of whistle blowing incidents		0	0	0		
Number of corruption incidents		0	0	0		
Gender Pay gap data	Average %		3.8	10.60%		
	Median %		1%	0%		
	National average	Better than national average	Achieved: national average 4.6%	Achieved: national average 6.2%		
What awareness programme is in place to prevent information security breaches?	Boxphish Training		Data Protection Policy			
Number of confirmed security breaches	Partner organisation was attacked and sent phishing email to user, resolved within 10 minutes with full password resets and training.	0	1	0		
Audits for information security breaches	This is done constantly through our Sophos MDR service. We also audit both internally and externally each year through penetration tests completed by Pentest People		Ongoing (Sophos)	Ongoing (Sophos)		
What procedures are in place to train internal and third party users of secure information	Data Protection Policy, Boxphish Training		Data Protection Policy	Data Protection Policy		
Staff trained in Business Ethics, Bribery and Corruption	Selected senior managers	6	100%	100%		
	M	4	100%	100%		
	F	2	100%	100%		

Procurement M4, M10	Detail	Target	2025	2024	How verified	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		Achieved	Achieved	Internal data management systems	  
Quantitative targets	Target					
% suppliers signing the Conditions of Purchase		100%	100%	100%		
% of suppliers with clauses in their contracts on environment, labour relations, human resources	Global Gap/SEDEX PQ052	100%	100%	100%		
% of suppliers who have a CSR risk assessment: a report which identifies risk of sourcing region		100%	100%	100%		
% of suppliers audited directly or indirectly		>80%	100%	0%		
% buyers trained in sustainable procurement		100%	0%	0%		
% suppliers with corrective actions	Using a Broker. No direct contact with supplier	0%	0%	0%		
Average length of supplier relationships (months total)	Brokers (10+ Years)		120+	120+		

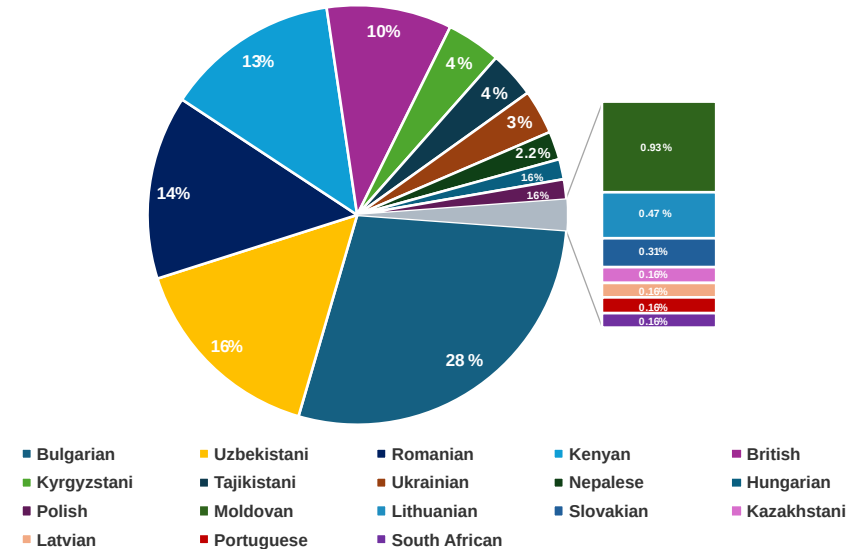
Nationality analysis

In this analysis we have defined minority as being migrant workers in line with the factors associated with our industry. The definition is: potential for language barriers; seasonal contracts; potential for limited career progression; limited access to higher skill roles. The employee responsibilities are analysed in the following job descriptors: Directors, Managers, Supervisors/Team Leaders, Staff & Seasonal Workers

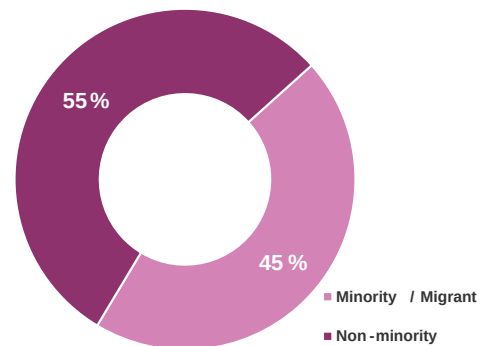
Nationality analysis 2024 : % in each category by job responsibility



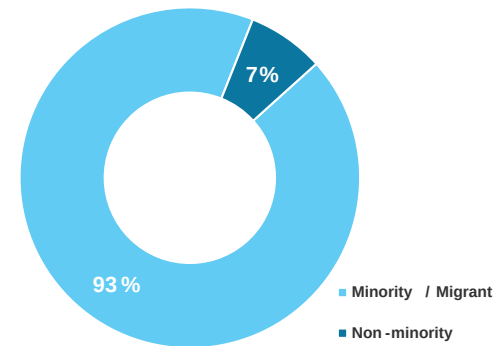
Nationalities at Place UK Ltd



Management Nationality Analysis



Staff Nationality Analysis





Little Green Consulting Ltd

Environmental & Business Continuity Consultancy

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Independent Limited Assurance Report to the Directors of Place UK Ltd

1. Scope and Objective

Little Green Consulting Ltd was engaged by Place UK 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 Place UK 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 Carillion Communications 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

Registered in England and Wales number 6603299. Registered Office: 7 The Close, Norwich, NR1 4DJ
VAT Number: 934 3040 50



Little Green Consulting Ltd

Environmental & Business Continuity Consultancy

4. Work Performed (Methodology)

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.

5. Independence and Quality Control

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

6. Conclusion and Opinion

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

Whilst some of the carbon 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: 3rd 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.

Environment	Assurance status
ENERGY and CARBON EMISSIONS	
Total energy consumption (MWh and GigaJoules)	Limited
renewable energy used	
Energy use intensity	
Total scope 1 emissions (tonnes CO ₂ e)	
Baseline scope 1 year	
Baseline scope 1 emissions (CO ₂ e tonnes)	
Total scope 2 emissions (tonnes CO ₂ e)	
Baseline scope 2 year	
Baseline scope 2 emissions (CO ₂ e tonnes)	
Scope 3 emissions	
Scope 3 base year	Limited
Baseline scope 3 emissions (CO ₂ e tonnes)	
Total carbon footprint scopes 1+2+3	
WATER	
Total water withdrawn from mains (mega litres)	Limited
Total water withdrawn from boreholes or reservoirs (mega litres)	
Total water use (mega litres)	
Labour and Human Rights	
Average hourly wage	Limited
National Living Wage comparison (https://www.livingwage.org.uk/what-real-living-wage)	
% workers in minority groups	
% workers in minority groups at executive level	
% women employees	
% women in executive posts excluding directors	
Child labour	
Modern slavery & Human Trafficking	Limited
Ethics	
Staff trained in Business Ethics, Bribery and Corruption	Limited
Procurement	
% suppliers signing the Conditions of Purchase	Limited
% of suppliers audited directly or indirectly	
% buyers trained in sustainable procurement	

