FROBISHERS
HOW VERY REFRESHING

BEgin Net Zero

2025

SUSTAINABILITY REPORT

Balanced ENERGY

Certified B Corporation

CONTENTS

ABOUT THIS REPORT: A REPORT THAT REFLECTS OUR INTENT

This isn't our first carbon footprint report. But it's the first time we've approached it as more than a measurement exercise.

Because for a brand like ours — one that doesn't bottle, pack, or ship its products in-house — climate action looks different.

It's not about controlling individual processes. It's about shaping the system around us: working with the right suppliers, asking better questions, and making choices that carry through every part of our value chain.

This report reflects that. It shows what we've measured — but also what we're learning. It captures where emissions sit in our business today, where we've made progress, and where we're setting the conditions for more meaningful change. It offers clarity: for ourselves, for our partners, and for the customers who want to understand what real decarbonisation looks like in a business that's growing, not standing still.

To build it, we worked closely with Balanced Energy — a carbon strategy partner who helped us go deeper into the structure of our footprint, the strength of our data, and the commercial realities of acting within an outsourced model. Together, we've developed a report that's both honest and useful. One that reflects where we are, and where we're capable of going.

Technically, nothing has changed. Our carbon accounting remains consistent and comprehensive. But this year, the focus is different. It's about what we do with the numbers — and how we turn them into better decisions.

It's also the first time we've used this process to look ahead — not just track what's happened. From packaging to freight, from influence to intent, this report begins a new chapter in how we manage carbon as part of commercial performance.

And like everything we do, it's shaped by the values we've built the business on: care for people, commitment to long-term thinking, and the belief that being better isn't something you say — it's something you show.

At a Glance — 2024–25 Headline Figures

- **Total emissions: 902.28 tCO_2e (Location-based)**
- **YoY reduction: -4.4%**
- **Volume sold: 4.26 million litres**
- **Emissions intensity:**
  → 72.06 tCO_2e / £m revenue
  → 50.72 tCO_2e / FTE
  → 0.212 tCO_2e / 1,000 litres
- **Key hotspots: Packaging, ingredients, freight**
- **Core reduction focus: Packaging redesign, freight alignment, influence-based supplier engagement**
- **Offsetting approach: Under review — shifting from blanket compensation to strategic carbon investment**
- **LCA addendum: In development, covering 20 SKUs**

. **Report Prepared by Ashley Webber & Elea Taffett**
Balanced Energy

OUR BUSINESS IN A CHANGING CLIMATE

Frobishers operates in a sector shaped by high volumes, global sourcing, and rapidly shifting expectations. In 2024–25, we sold over 4.26 million litres of drinks across the UK and internationally — not through factories or fleet, but through a model that relies on trusted partners to bottle, pack, and move our products at scale.

We closed the year with a team of 17.9 full-time equivalent employees, a fleet of 10 active vehicles (plus Bertie — our trade show showpiece), and annual revenue of just over £12.5 million. We are a brand business, not a bottler — and that gives us both freedom and responsibility. Freedom to work with specialists who share our values. And responsibility to understand how our choices — in materials, partners, and product design — influence emissions across the value chain.

Across the drinks industry, climate performance is becoming more than a corporate priority. It's a procurement filter. A price signal. A brand differentiator. Retailers are asking for footprint data at format level. Buyers are building ESG criteria into core contracts. Logistics costs are responding to fuel volatility and efficiency performance. And for consumer-facing brands like ours, expectations around packaging, transparency, and circularity are growing year on year.

That's the context we're reporting into. Not just a climate system in flux — but a commercial environment where the way we act on emissions is becoming a meaningful part of how we compete, how we're assessed, and how we build trust.

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OUR CARBON FOOTPRINT: UNDERSTANDING THE SHAPE OF OUR FOOTPRINT

For the 2024–25 reporting period, our total emissions stood at 902.28 tCO_2e (location-based). That represents a 4.4% reduction from last year's footprint of 943.79 tCO_2e — progress shaped by operational efficiencies, business decisions, and a growing ability to engage suppliers more effectively.

24-25 GHG Emissions Summary

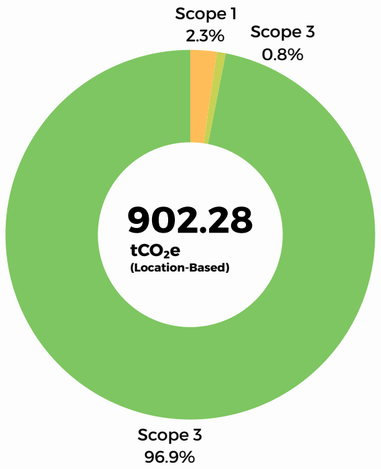
FY24-25 reporting year, our total organisational carbon footprint stands at:

Total Emissions (Location-Based): 902.28 tCO_2e

Intensity Metric: tCO_2e/£million.
77.06 **tCO_2e/£million**

Intensity Metric: tCO_2e/FTE.
50.72 **tCO_2e/FTE**

Intensity Metric: tCO_2e/1,000L.
0.212 **tCO_2e/1,000L**



If the first step is being clear about how we work, the next is understanding how that work translates into carbon — and what that means for the decisions we make.

Our operational model hasn't changed. We've always used a full organisational boundary to capture emissions across our outsourced supply chain. That means our carbon footprint includes everything from ingredients and packaging to transport, distribution, and energy use across the business. This report focuses on that full operational picture — distinct from product-level lifecycle assessments, which we continue to develop in parallel as part of a broader view of impact.

These numbers reflect the reality of our structure. Most of our emissions live upstream — in things we specify, source, or commission, not in assets we own. But that doesn't make them intangible. It makes them important.

When nearly everything you produce is the result of a supply chain decision, carbon becomes a design input — and progress depends on influence, clarity, and alignment. That's where our attention is focused.

These figures help us track performance over time — not just in terms of totals, but in relation to business growth, team size, and commercial output. They make carbon part of our internal planning — and increasingly, part of how customers assess the integrity of the brands they work with.

What's changed this year isn't the boundary — it's how we interpret it. The relationship between emissions and decision-making is clearer. The link between carbon and commercial value is sharper. And the expectations from customers, suppliers and buyers are higher.
This report is designed to meet that moment — with more insight, more relevance, and a more deliberate approach to what happens next.

Our Emissions Distribution

Category:	% of Total Footprint
Upstream Transportation	**~95.5%**
Operational Energy (Scope 1 & 2)	**~3.1%**
Business Travel & Commuting	**~1.1%**
Other	**~0.3%**

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WHAT'S DRIVING OUR EMISSIONS - UNDERSTANDING WHAT WE CAN — AND CAN'T — CHANGE

Knowing where emissions sit is not the hard part. For a business like ours, that's been clear for some time.

The complexity lies in what to do with that knowledge — especially when many of the emissions we report are tied to decisions, materials, and systems we don't fully control.

Take ingredients. Fruit accounts for a significant share of our upstream emissions, but it sits behind multiple layers of supply, intermediaries, and geography.

We don't source directly from farms, our scale means we purchase through established suppliers and intermediaries. That brings resilience and reach, but also distance from farm-level practices. While some competitors work with growers directly, our influence sits further upstream in the chain through the choices we make on specifications, contracts, and long-term supplier relationships.

Decarbonisation at farm level is possible, but not yet visible to us in a way we can act on with confidence.

This is where carbon maturity becomes less about visibility, and more about discernment. We focus on what we can influence — and design for where change is viable.

Right now, that means design, packaging and freight.

This year, one of the most meaningful steps has come through lightweighting the bottles used in our Fusion and Sparkler ranges — a change that reduced the lifecycle footprint of those formats by an average of 9.71%. It's a clear example of how targeted design decisions translate directly into measurable carbon reductions.

Alongside that, we've been developing a new pulp insert and outer carton for online orders. Early modelling suggests this could reduce packaging emissions by up to 30–40% per unit, while improving freight efficiency and kerbside impact. That redesign is now moving into rollout, and we expect to report its impact more fully next year. For now, it stands as our next major target in design-led reduction.

Likewise, logistics emissions are not under our control but they are open to alignment. Working with partners like Gregory Group, and investing in long-term relationships with shared sustainability commitments, gives us a path to credible emissions reduction without overstating our role.

Taken together, these areas packaging, freight, format represent the 5–10% of our total footprint where active, Frobishers-led reduction is possible in the near term. That may seem modest. But it's real. And in a model where 97% of emissions sit outside our direct operations, it's a meaningful start.

We also recognise that some partners prioritise compensation — and where required, we've responded. But our focus is on reductions at source, wherever supplier relationships and design decisions make that possible.

That's the approach that builds long-term value — for us, for our buyers, and for the supply chain we're part of. So this section isn't just a breakdown. It's are framing. Emissions don't always respond to control — but they do respond to clarity, consistency, and the kind of choices we've already started to make.

What follows are two areas where those choices are now taking shape.

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PACKAGING AND PRACTICAL DESIGN - DESIGNING DOWN THE FOOTPRINT

For a product-led brand like ours, design is the most powerful way to reduce carbon.

That's not theory, it's our most practical, repeatable, and commercially-aligned opportunity. And in 2024–25, that approach translated into one of our most significant achievements: lightweighting the glass bottles used across our Fusion and Sparkler ranges.

By working with our supplier to reduce glass weight without compromising quality or performance, we've cut the lifecycle footprint of these formats by an average of 9.71%. It's a tangible reduction the kind that shows how design decisions can directly reshape emissions, while also reinforcing operational efficiency and cost alignment.

This work also sets a precedent. It demonstrates that packaging isn't just a sustainability conversation it's a commercial one. Buyers are increasingly looking not only for recyclability or compliance, but for evidence of reduced footprint, traceability, and responsible material use. Lightweighting allows us to meet those expectations with clear data, not just good intentions.

Looking ahead, we've continued developing new pulp inserts and outer cartons for online deliveries, an innovation that could reduce packaging emissions by 30–40% per unit if adopted at scale. That redesign is now moving through testing and early rollout, and we expect to report on its performance more fully next year. For now, it stands as our next target in design-led reduction.

Together, these steps reflect a packaging strategy that treats carbon as a design parameter, something to be engineered into products from the start, not solved afterwards. And that thinking extends across format choice, label design, and material sourcing: all the ways packaging can deliver value not just to customers, but to carbon too.

What follows is the second half of that equation: logistics. Because how something is made matters but how it moves matters too.

LOGISTICS AND INTELLIGENT MOVEMENT. MOVING SMARTER, NOT JUST FASTER

In a business like ours, logistics is more than a carbon line item — it's one of the most visible parts of the value chain. How products move, how they arrive, and what emissions they carry is increasingly part of the conversation with customers and buyers alike

Freight and distribution currently account for 95.51% of our total organisational footprint, making them our most significant emissions source.

While these systems are outside our direct control, they remain central to our carbon strategy with partner alignment, route efficiency, and transparent reporting offering the greatest opportunities for impact.

Our distribution model is fully outsourced. We don't manage our own fleet or dictate how goods move once they leave a production site. What we can do is align with the partners who move those goods and work with them to evolve the model over time.

That's exactly what we've started doing with two of our core logistics providers.

With Gregory Group, our long-term road freight partner, we've begun engaging around the use of certified HVO (Hydrotreated Vegetable Oil) a lower-carbon diesel alternative approved by the UK's Renewable Fuels Assurance Scheme. Crucially, Gregory Group's supply is traceable, palm-free, and backed by quarterly emissions declarations that give us visibility into the fuel's composition and performance. It's a small part of a large system — but a credible step in the right direction.
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With DPD, who handle our final-mile customer deliveries, we've taken a data-led approach — tracking monthly carbon reports that detail emissions by parcel type, leg, and delivery method. These reports show how a major delivery partner can bring transparency into an area where brands our size often have none. And while we don't control their fleet, we benefit from their national shift toward electric and low-emissions — delivery particularly in urban zones where buyer scrutiny is highest.

Together, these partnerships reflect a logistics model built not on ownership, but on alignment. On a per-litre basis, the reduction is significant — around 80% compared with conventional diesel — and represents one of the most credible, immediate steps available in freight decarbonisation. For us, the overall share of logistics within our footprint remains modest. But these reductions matter because they show how alignment with the right partners can deliver impact far greater than we could achieve alone

They also reflect a deeper strategic intent. We're not just measuring these numbers for reporting. We track them monthly, monitor change, and use them to guide how we work with our partners — and how we respond to the procurement frameworks that now expect this level of visibility from brands, regardless of size.

There's more to explore here — from load efficiency to emissions-linked KPIs — but the direction of travel is clear. We're treating logistics not as a service, but as part of our carbon strategy. And we're doing it in a way that balances credibility, commercial logic, and the expectations of the customers we serve.

PERFORMANCE TRACKING: THE PATH FORWARD - REDUCTION, CLARITY, AND THE REAL WORK AHEAD

Since 2021, our carbon reporting has moved from principle to precision. Full organisational boundaries, year-on-year tracking, and the inclusion of upstream Scope 3 sources now give us a level of clarity that wasn't possible in earlier years.

The rise in 2023 was a product of commercial scale, not a change in scope. And this year's reduction is significant not only because total emissions fell, but because they fell against a backdrop of continued growth in volume and revenue.

In other words: we reduced emissions while expanding the business.
We don't claim that every gram of that reduction is permanent or linear. But we do see the value in measuring fully — and acting wherever influence exists. Because in a system where emissions aren't always yours to reduce, the most powerful lever is clarity. It's how we plan intelligently. It's how we set expectations. And it's how we build a commercial model where carbon is tracked with the same discipline as cost.

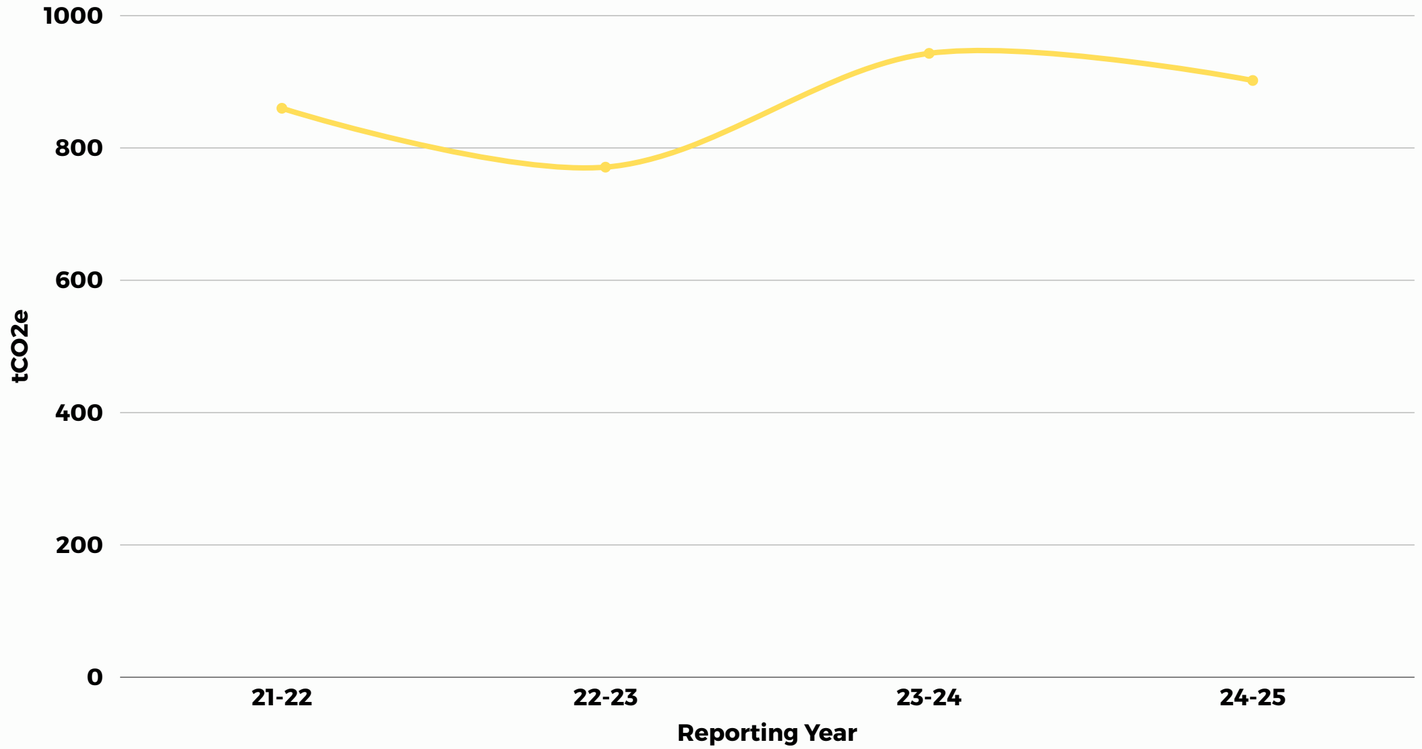
That discipline inevitably brings us back to the question of compensation.
Here we use the term compensation deliberately. Many readers will know this concept as offsetting — the purchase of carbon credits to balance residual emissions. But offsetting has too often been reduced to a badge or a one-year transaction. By contrast, Frobishers treats compensation as something more considered: balancing today's footprint where needed, while also investing in the durable removals that science shows will be essential for a net zero future.

We've used the term "carbon neutral" before. We've purchased credits. And in doing so, we've honoured what many buyers still expect to see — a badge, a certificate, a line on a tender return. But as our own understanding has matured, so has our thinking. Not about whether to compensate — but about how to do it with integrity, and what role it should play in a business that's already reducing where it can.

We're not stepping away from offsetting. But we are stepping out of the binary. Because when carbon is no longer abstract — when it's priced, tracked, and planned for — compensation stops being a gesture and starts becoming part of something more considered.

That's the shift we're exploring now: from carbon cost to climate investment. Quietly. Intentionally. And with a view to doing what's right not just what's required

GROSS CARBON FOOTPRINT PERFORMANCE



PERFORMANCE TRACKING: THE PATH FORWARD - REDUCTION, CLARITY, AND THE REAL WORK AHEAD

The below tables highlight our carbon reduction progress over the past 6 years. Highlighting gross operational totals, performance against our SBTI target and the intensity metrics we track.

GROSS OPERATIONAL CARBON FOOTPRINT

Year	Scope 1	Scope 2	Scope 3	Total
19-20	24.95	22.07		**47.02**
20-21				
21-22	25.22	8.32	826.4	**859.94**
22-23	22.83	5.57	742.6	**771**
23-24	17.9	10.72	915.08	**943.7**
24-25	20.7	7.09	874.48	**902.27**

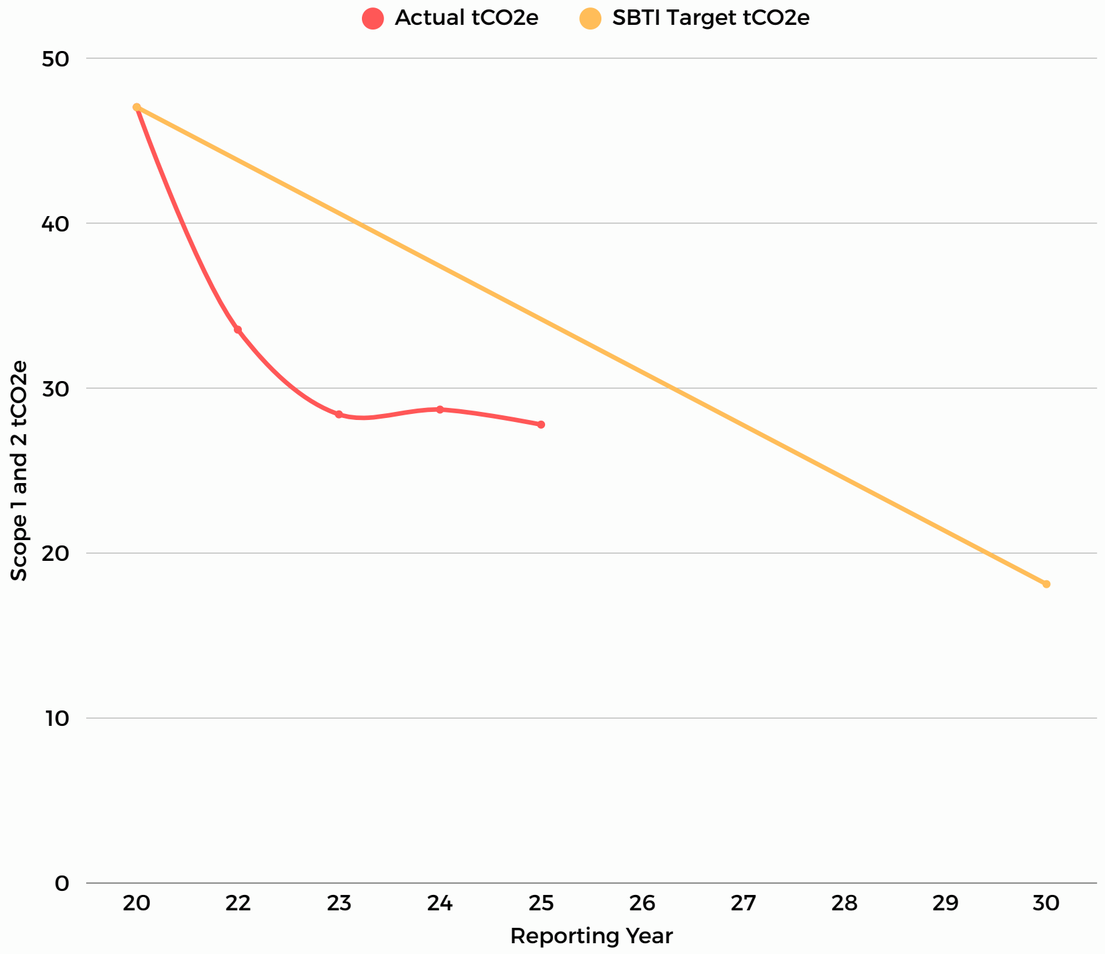
PERFORMANCE AGAINST SBTI TARGET

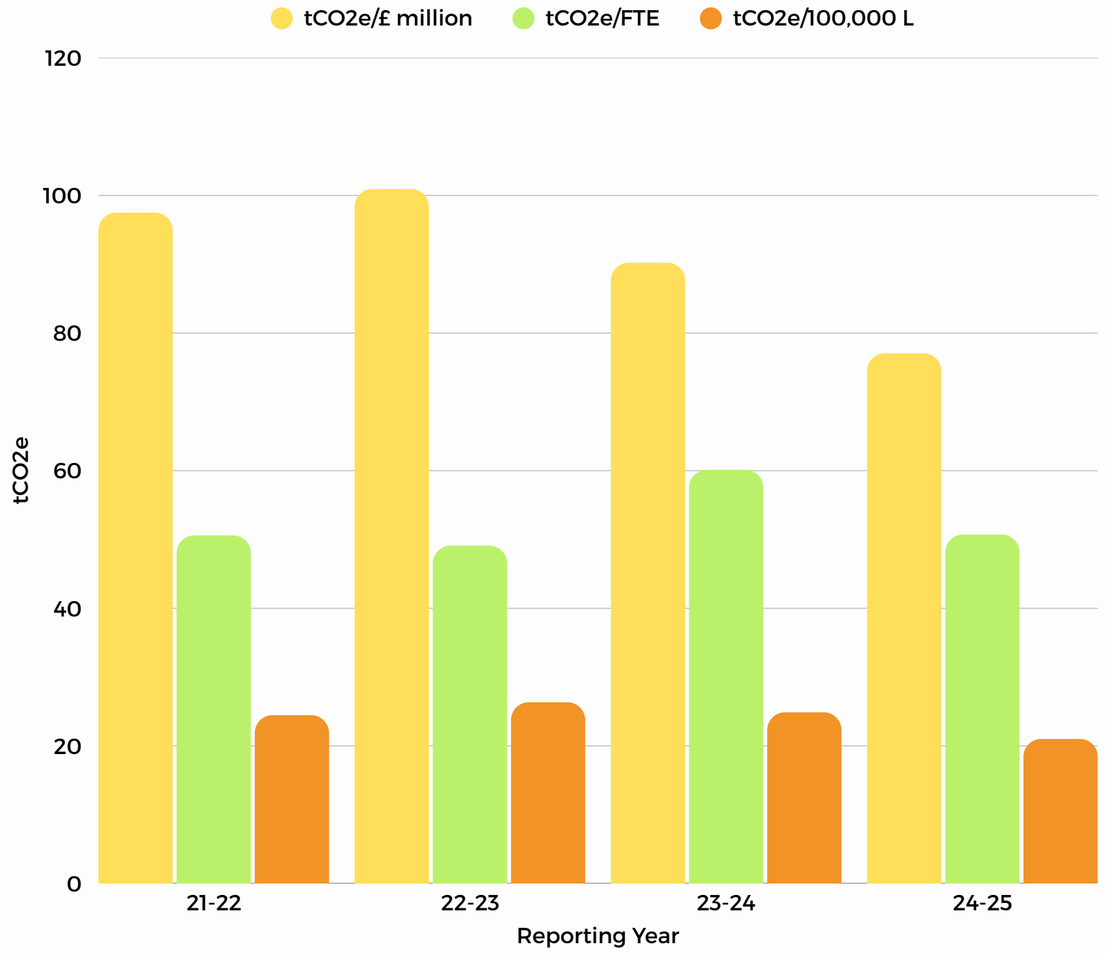
Year	Total Scope 1 & 2	% Redcution from Baseline
19-20	47	
20-21		
21-22	33.5	29%
22-23	28.4	40%
23-24	28.7	39%
24-25	27.3	42%

INTENSITY METRIC

Year	tCO2e/£million turnover	tCO2e/100,000 litres of product
19-20		
20-21		
21-22	97.5	24.4
22-23	100.94	26.3
23-24	90.23	24.8
24-25	77.06	21.2

PERFORMANCE TRACKING: THE PATH FORWARD - REDUCTION, CLARITY, AND THE REAL WORK AHEAD





CREDIBILITY, CARBON INVESTMENT- FROM OFFSETTING TO OWNERSHIP

Carbon neutrality has never been a bad idea. But it hasn't always been a meaningful one.

In recent years, it's become a kind of shorthand — a way to meet expectations, simplify procurement, or signal commitment. Often well-intended. Occasionally effective. But not always backed by real reductions, or aligned with where climate action actually needs to go.

We've used the language ourselves. We've compensated (Or offset) for emissions we couldn't reduce. And in doing so, we've met buyer needs and upheld a sense of accountability — even when direct influence was limited. But as our understanding deepens, so does our approach.

Because once carbon is measured with confidence — priced internally, tracked over time, and connected to real decisions — offsetting stops being a badge and becomes a choice. Not just about visibility, but about value: environmental, commercial, and reputational.

That's the shift we're now exploring.

With Balanced Energy, we're developing a new model of carbon credibility — one that recognises where we are today, and where the science says we need to go. According to the Oxford Offsetting Principles, compensation should shift from temporary reductions to durable removals. And according to the IPCC, most viable pathways to net zero require not only emissions reduction, but also active removal of historic carbon from the atmosphere.

We want to align with that direction.

That might mean combining short-term credit purchases with longer-term investments in high-quality removals. It might mean establishing a self-imposed carbon cost — not to penalise activity, but to guide decisions and strengthen our position with buyers.

Whatever the shape, the logic is clear: from carbon as a cost, to carbon as a commitment.
It's also a response to the world we operate in.

The geopolitical picture is uncertain. Economic pressures are real. And progress on climate policy is uneven. But far from weakening our resolve, that context reinforces our belief in doing what we can, where we are — with credibility, clarity, and care.

Because climate action isn't just about hitting a target. It's about how you act on the way there.

This isn't a rejection of offsetting. It's a reframing. A move away from absolutes — and toward something more thoughtful, more deliberate, and more connected to how we actually operate as a brand. It's still evolving. It's not a template yet. But it's real.

And like everything else in this report, it's built around influence, not image. That distinction matters — because credibility in carbon strategy is about coherence, not claims.

PEOPLE, CLIMATE LITERACY, AND SHARED RESPONSIBILITY

We've spoken a lot in this report about data, measurement, and decisions. But behind all of that is something more fundamental: understanding.

Every member of our senior leadership and commercial teams is now certified Carbon Literate. That was never a tick-box exercise. It was a step toward shared fluency — a way to ensure that carbon isn't just tracked and reported, but properly understood. Not just as a business exposure, but as part of a much wider picture.

Because climate change doesn't start or stop with emissions. It's a global risk. A human one. A threat multiplier that's already affecting people, communities, and ecosystems — often far removed from the systems that created it.

As a business, we believe that understanding those connections matters. And that acting with integrity starts with being informed.

That thinking runs deeper than a single training course. It shows up in how we approach packaging. How we talk about offsetting. And how we choose to contribute quietly, consistently to the world around us.

That includes long-term relationships with Somerset Wildlife Trust and frontline charities like St Petrock's and Fareshare South West. It also includes newer partnerships like Societree, a UK-based social enterprise that combines reforestation with transparent traceability connecting environmental benefit with real people and place.

We don't treat this work as proof of purpose. But it does reflect something important: that credibility, in carbon and beyond, isn't built on claims — it's built on coherence.

When the way you think, act, and invest begins to align, that's when strategy becomes culture. And when people understand that culture, they can carry it forward into relationships, decisions, and the work that comes next.

GLOBAL GOALS REFLECTED IN OUR WORK

As our carbon maturity strengthens, we recognise the importance of aligning our operational workstreams with wider international sustainability frameworks — most notably the United Nations Sustainable Development Goals (SDGs). These do not serve as declarations of achievement but instead act as external reference points guiding the business in maturing its decarbonisation model within a business model with little operational control.

SDG 2 – Zero Hunger

→ through a partnership with FareShare, distributing products to support food security and reduce waste

SDG 12 – Responsible Consumption and Production

→ through considered packaging design, logistics efficiency, and supplier engagement

SDG 13 – Climate Action

→ through full carbon footprint disclosure, influence-based reductions, and the development of a more thoughtful compensation strategy

SDG 15 – Life on Land

→ through ongoing support for biodiversity and reforestation initiatives including Somerset Wildlife Trust and Societree

SDG 17 – Partnerships for the Goals

→Actively progressed through supplier engagement and collaborative Scope 3 transparency.

STRATEGIC CONTINUITY AND LOOKING FORWARD FROM MEASUREMENT TO MOMENTUM

This report reflects a business that understands its footprint — not just in tonnes, but in decisions. We've measured fully. Reduced where we can. And started to reshape how we think about compensation — not as a badge, but as a form of climate investment that must stand up to both scrutiny and strategy.

As a certified B Corp, and with our commitments through the Science Based Targets initiative and the SME Climate Hub, we're not only reporting responsibly — we're going above and beyond what is required for a business of our size, aligning ourselves with the frameworks that will define what credible net zero looks like in the years ahead. Our direction is clear.

This report captures one side of that story — our organisational emissions. But we also recognise the need for deeper product-level visibility. That's why we're now working on a separate addendum, built around independently commissioned lifecycle assessments (LCAs) for 20 product formats. It won't change the footprint reported here. But it will sit alongside it — as a tool to help us, and our customers, make better-informed choices.

What comes next won't be rushed. But it will be deliberate. Our current areas of focus include:

- **Continuing to reduce packaging emissions through design innovation**
- **Collaborating with logistics partners to track and improve freight efficiency**
- **Developing a smarter, more strategic model of carbon compensation**
- **Strengthening supplier relationships and Scope 3 visibility**
- **Integrating lifecycle data to guide future product and procurement strategy**

Our aim isn't to move faster than the market. It's to move with clarity, consistency, and care — so that every tonne of carbon we avoid, reduce, or invest in reflects not just good reporting, but good business.

CARBON FOOTPRINT VERIFICATION

Balanced Energy is committed to delivering the highest standards of accuracy and integrity in carbon reporting and sustainability management. This report has been prepared in accordance with internationally recognised methodologies, including the Greenhouse Gas (GHG) Protocol ensuring compliance with best practices and industry standards.

As part of our rigorous verification process, this report has been independently reviewed and quality checked by an IEMA-qualified expert in carbon management, ensuring the accuracy and reliability of the data presented. This verification process provides confidence to Frobishers and its stakeholders that the emissions data and recommendations reflect an accurate, transparent, and actionable sustainability strategy.

The verification process includes:

- **Data Integrity Check**: Ensuring all activity data sources, including energy consumption and business operations, align with recorded evidence.
- **Emission Factor Validation**: Applying the latest emission factors to ensure consistency and accuracy in calculations.
- **Review of Assumptions:** Assessing key assumptions and methodologies used to quantify emissions and reduction pathways.
- **Quality Assurance:** Cross-checking figures, calculations, and recommendations against Balanced Energy's internal quality standards to ensure precision and transparency.

Role	Name	Signature	Date
Author	Ashley Webber		08/07/2025
Reviewer	Elea Taffet		08/07/2025

FROBISHERS
HOW VERY REFRESHING

Carbon Accounting Alliance Member

Certificate of Carbon Footprint Assessment

This is to certify that Frobishers has successfully completed a comprehensive carbon footprint assessment for the reporting period **April 2024 - March 2025**.

Through this assessment, Frobishers has demonstrated a strong commitment to measuring and managing their environmental impact in alignment with best practices and industry standards.

Total Carbon Footprint (Location Based): 902.28 tCO_2e

Scope 1 Emissions: 20.70tCO_2e
Scope 2 Emissions: 7.09 tCO_2e
Scope 3 Emissions: 874.48 tCO_2e
Emission Intensity: 71.05 tCO_2e/£m revenue

This assessment was conducted following the principles of the GHG Protocol and verified by an IEMA-qualified expert in carbon management, ensuring the highest levels of accuracy and transparency.

Balanced ENERGY

APPENDIX A: THE NUMBERS BEHIND OUR IMPACT

Greenhouse Gas (GHG) Inventory by Activity (Location Based) April 2024 - March 2025

	Activity	Unit	Consumption	Carbon Emissions (tCO_2e)
Scope 1	Fleet - EV	Miles	33,642.0	-
	Fleet - Medium Hybrid Car	Miles	101,876.0	18.84
	Fleet - Small Hydrbid Car	Miles	10,262.0	1.86
Scope 2	Electricity	kWh	34,262.0	7.09
Scope 3	T&D Electricity	kWh	34,262.0	0.63
	Water	m3	115.8	0.04
	Waste - Cardboard	Tonnes	1.1	0.01
	Waste - Polythene	Tonnes	1.2	0.01
	Waste - General	Tonnes	1.4	0.69
	Business Travel - Grey Fleet - Large Diesel Car	Miles	826.0	0.28
	Business Travel - Grey Fleet - Small Diesel Car	Miles	78.0	0.02
	Business Travel - Grey Fleet - Average Car	Miles	672.0	0.18
	Business Travel - Bus	GBP	10.5	0.01
	Business Travel - Flight - Short Haul	GBP	117.5	0.21
	Business Travel - Taxi	GBP	940.4	0.12
	Business Travel - Train	GBP	3,191.4	0.52
	Business Travel - Tube/DLR	GBP	330.5	0.02
	Hotel	Nights	282.0	2.93
	Employee Commuting - EV	Miles	16,813.3	-
	Employee Commuting - Large Diesel Car	Miles	886.2	0.30
	Employee Commuting - Medium Diesel Car	Miles	3,859.0	1.04
	Employee Commuting - Medium Petrol Car	Miles	11,502.5	3.28
	Employee Commuting - Small Diesel Car	Miles	4,534.8	1.02
	Employee Commuting - Small Petrol Car	Miles	475.6	0.11
	Homeworking	FET working hours	3,912.0	1.31
	Upstream T&D - Raw Materials - Artic	Tonne.km	3,810,249.9	221.53
	Upstream T&D - Raw Materials - Boat	Tonne.km	20,820,484.3	275.04
	Upstream T&D - Product to Exeter Facility	Km	212,143.4	220.31
	Upstream T&D - Van (Sales)	Tonne.km	37,529.8	23.13
	Upstream T&D - HGV (Sales)	Tonne.km	1,681,773.2	121.76
TOTAL				**902.28**

APPENDIX B: METHODOLOGY

This carbon footprint assessment was conducted in accordance with the Greenhouse Gas (GHG) Protocol: A Corporate Accounting and Reporting Standard (Revised Edition), developed by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). It follows established best practice in boundary setting, emissions categorisation, and activity-based carbon accounting.

Frobishers reports under an operational control boundary. This includes all emissions arising from activities over which Frobishers exercises operational influence — irrespective of legal ownership or asset control — in line with the outsourced nature of the business model.

The 2024–25 reporting period covers 1 April 2024 to 31 March 2025.
The footprint includes:

- Scope 1: Direct emissions from controlled sources (e.g. fuel use in company vehicles).
- Scope 2 (Location-based): Indirect emissions from purchased electricity
- Scope 3 (selected upstream categories):
- → Purchased goods and services (e.g. packaging, ingredients, labelling)
- → Upstream transportation and distribution
- → Business travel
- → Employee commuting
- → Water consumption
- → Waste disposal
- → Transmission and distribution (T&D) losses

All included Scope 3 categories reflect the material emissions drivers for Frobishers' outsourced, supply-chain-based operating model. Downstream emissions (e.g. product use and end-of-life) are excluded from this organisational footprint but are addressed separately through commissioned lifecycle assessments (LCAs) for 20 product formats, summarised in a standalone addendum.

Supplier-specific data was integrated where available; where not, credible industry averages and secondary databases were applied to ensure alignment with reporting best practice.

Emissions Calculation
All emissions calculations are based on primary activity data multiplied by standardised, government-endorsed emissions factors. The following data sources were used for the 2024–25 footprint:

- UK Government GHG Conversion Factors for Company Reporting (DESNZ/DEFRA 2024 release)
- Ecoinvent (v3.9)
- Plastics Europe Eco-Profiles
- WRAP and publicly available packaging LCA datasets
- Internal product lifecycle data (where aligned with external datasets)

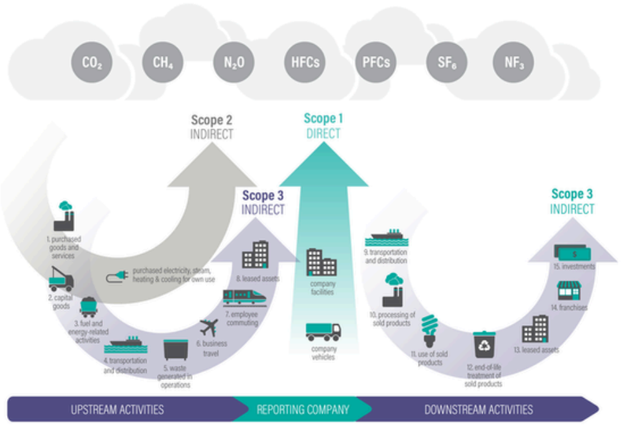
Scope 2 emissions are reported under both market-based and location-based methodologies in line with GHG Protocol guidance. The market-based figure reflects 100% REGO-certified electricity usage at all operational sites.

Logistics, travel, and Scope 3 categories were calculated using procurement records, logistics declarations (e.g. from DPD and Gregory), internal mileage estimates, and freight emissions reports where available.

All calculations were independently prepared by Balanced Energy, using activity data supplied by Frobishers and cross-verified with procurement, logistics, and operational records. Data has undergone internal technical review to ensure completeness, methodological rigour, and alignment with recognised accounting frameworks.
The approach is consistent with global best practice and supports Frobishers' alignment with procurement disclosure standards, B Corp requirements, and the commitments made under the SME Climate Hub and Science Based Targets initiative.

All calculations have been independently prepared by Balanced Energy using client-supplied activity data, cross-referenced with procurement, logistics, and financial records. Data has been internally reviewed for completeness, accuracy, and methodological consistency.
This assessment has undergone third-party external assurance and is aligned with recognised standards of carbon accounting accuracy and transparency suitable for procurement, reporting, and disclosure purposes.

Balanced Energy is a member of the Carbon Accounting Alliance, reflecting its commitment to ongoing methodological integrity, industry alignment, and best practice in complex organisational carbon accounting.



APPENDIX C: EMISSIONS CALCULATIONS

This section explains the step-by-step process used to calculate Frobishers' organisational carbon footprint for the 2024–25 reporting year. It complements Appendix B by providing additional clarity on data sources, calculation methods, and assumptions applied within an outsourced operational model.

Company Fleet
Mileage reports were provided for all owned and rented vehicles, including vehicle type, engine size, fuel type, and miles covered. Each vehicle's mileage was categorised according to DEFRA engine brackets before applying the relevant emissions factor.

Electricity
Annual consumption in kWh was provided, with confirmation that Frobishers procures 100% renewable electricity under a REGO-certified contract.

Water
Water consumption data for 6 February 2024 to 12 February 2025 was provided. From this, values were proportionally adjusted to match the reporting year (1 April 2024 – 31 March 2025).

Waste
Invoices detailed waste type, container type, number of containers, and total weight. Three waste streams were reported:

- Cardboard (recycled)
- Polythene (recycled)
- General waste (landfill)

Business Travel
Travel expenses and, where available, journey details and vehicle types were provided. Distances were calculated directly from available data or estimated using the following methods:

- Bus & plane: £0.15/km
- Taxi (outside London): ((Fare – 2.50) ÷ 1.50) × 1.60934 km
- Taxi (London): ((Fare – 3.80) ÷ 2.80) × 1.60934 km
- UK national rail: £0.21/km
- Tube/DLR: £0.60/km

In previous years, different methods were used to estimate distance from cost for tube and DLR, bus, and taxi. However, this difference is insignificant in the impact in total emissions calculated. For example, tube/DLR emissions totalled 0.015 tCCO2e instead of 0.024 tCO2e and taxi emissions added to 0.116 tCO2e instead of 0.333 tCO2e, and

Hotel Stays
An internal log of hotel stays per employee was provided for the entire reporting period,

Employee Commuting
Mileage reports were provided, including miles covered and vehicle type (with fuel type and engine size) for each employee vehicle. Data was categorised by DEFRA engine brackets before applying the relevant emissions factors.

Homeworking
An internal log recorded the number of days per week each employee works from home. Total homeworking hours per year were calculated based on this information.

Upstream Transport and Distribution
This category was split into smaller ones: upstream T&D for raw materials, products from producer to the Exeter facility, and Amazon/web sales.

- Raw materials transport: Information was provided for every product ingredient, including tonnes.km for both road (artic) and sea (boat) transport
- Transport from producer to Exeter facility: Information was provided for the transport of end products in km travelled by fully laden artics
- Amazon and websale deliveries: From mileage and weight (tonnes) of each web delivery, tonne.km was calculated. Emissions were then computed assuming average diesel vans were used for each of these deliveries

Total consumption values for each source and corresponding emissions are presented in Appendix A.

ADDENDUM SUMMARY – LIFECYCLE CARBON IMPACTS OF FROBISHERS PRODUCTS

This addendum presents a complementary view to the organisational carbon footprint detailed in our main report. Where the operational footprint captures the total emissions linked to running the business across Scope 1, 2, and 3 categories — this analysis focuses specifically on the cradle-to-grave carbon impact of individual Frobishers products.

The data is based on independently conducted lifecycle assessments (LCAs) commissioned in 2023 for 20 of our core product formats, including juices, sparkling drinks, fusions, and canned blends.

These LCAs provide a full-picture emissions profile for each SKU — covering:

- Raw material sourcing
- Primary and secondary packaging
- Manufacturing and bottling
- Distribution to customer
- Consumer disposal and end-of-life

This allows us to understand not only the business-level footprint, but the product-level decisions — in format, material, and packaging design — that shape carbon performance over time.

Methodology Overview
The LCAs were carried out by Blue Marble, an independent third-party consultancy using PAS 2050 and ISO 14067 aligned methodologies. Calculations were supported by industry-standard databases including ecoinvent v3.9.1 and the UK Government GHG Conversion Factors for Company Reporting (2022).

Each LCA uses a cradle-to-grave boundary, meaning emissions are counted from raw material extraction to end-of-life disposal — including recycling, landfill, or incineration, as applicable.

The emissions intensity of each product is expressed in $kgCO_2e$ per litre, and reflects real-world packaging formats, recipes, and bottle/can weights as used during the assessment period.

Where possible, actual supplier data was used. Where not, peer-reviewed industry averages were applied in line with best practice.

Results Summary
Across the 20 product formats assessed, the carbon intensity ranged from:

- **Lowest: Can Sicilian Lemonade– 0.983 $kgCO_2e/L$**
- **Highest: Grapefruit Juice (250ml glass) – 1.55 $kgCO_2e/L$**

The average carbon intensity across all assessed products was approximately **1.375 $kgCO_2e/L$**.

Using sales volume data from the reporting period, we estimate that these 20 product formats accounted for approximately:
3,909.70 tCO_2e in total product-related emissions
(based on volume-weighted calculations and matched LCA intensities)

This figure is not included in or additive to the operational footprint. It is presented separately to maintain methodological integrity and avoid double-counting of shared Scope 3 categories (e.g. packaging and distribution).

How We'll Use This
This analysis is not a carbon label. It's a decision-making tool.

- It helps us identify where packaging redesign offers the most carbon savings
- It gives buyers greater transparency into format-level impact
- It supports the evolution of our Scope 3 reduction strategy — especially in packaging, freight, and format design
- And it positions us to respond credibly to retailer, investor, and regulatory expectations around product-level carbon disclosure

Most importantly, it gives us clarity. Not to claim low-carbon status but to better understand how carbon moves through our products, and where the most meaningful change can be made.

This is the first step. As formats evolve and materials improve, we will revisit these assessments and refine the data accordingly. Because what we don't measure, we can't design around. And what we can't design around, we can't improve.

ADDENDUM SUMMARY – LIFECYCLE CARBON IMPACTS OF FROBISHERS PRODUCTS

Product	kgCO2e_per_litre	Total_tCO2e
Apple (12 bottle case)	1.32	202
Apple (24 bottle case)	1.32	753
Bumbleberry	1.48	42
Cherry	1.47	75
Cranberry	1.29	166
Grapefruit	1.55	26
Mango	1.4	101
Orange (12 bottle case)	1.5	252
Orange (24 bottle case)	1.5	1,137
Pineapple	1.39	190
Tomato	1.27	56
Sicilian Lemonade Cans	0.983	9
Raspberry & Rhubarb Cans	1.12	10
Crisp Apple & Elderflower Cans	1.07	13
Apple & Mango Fusion	1.48	180
Apple & Raspberry Fusion	1.47	240
Orange & Passionfruit Fusion	1.44	309
Crisp Apple & Elderflower Sparkler	1.44	23
Ginger & Juniper Sparkler	1.36	14
Sicilian Lemonade Sparkler	1.35	20.41
Raspberry & Rhubarb Sparkler	1.48	36.09
Simply Elderflower Sparkler	1.32	55.44
		3,909.70

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