



ENVIRONMENTAL SOCIAL GOVERNANCE Report 2025

DAISY | GREEN

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1.0 Introduction from our Founders

The Daisy Green Collection brings relaxed and buzzing Australian food and coffee culture to London. Through individually designed cafes and restaurants, we create iconic spaces that become local destinations and meeting points for our surrounding residents, workers and visitors.

Our food is carefully sourced and cooked in house from scratch. Menus are inspired by childhood years at home on our sheep farm and hot summers on the beach. Food combines simple fresh Mediterranean ingredients with pops of Asian flavours and textures. There is an overriding sense of freshness, quality and simplicity.

We are pleased that we are able to bring to you in 2025 our first Environmental Social Governance (ESG) report. ESG is a much wider scope than just Green House Gas (GHG) reduction in that it looks at who is accountable in a business for the way in which it operates, sets policies and reviews risks and opportunities – the governance. Equally important are the important social aspects where a company identifies its values and policies on gender, diversity, equality, equity, labour, welfare and ethics. Finally having robust metrics that set a baseline for environmental performance that define the improvement required is an essential aspect that should be shared publicly for others to see our challenges and benefit from our learnings.

ESG is a truly important part of our brand identity and we hope that you enjoy reading about what we have achieved so far and our aspirations and plans for the future.



Prue Freeman & Tom Onions

2.0 What is Environmental Social Governance?

Environmental Social Governance (ESG) is the new way to describe Sustainability

It has four main areas

1

Environment

2

Labour Standards

3

Health & Safety

4

Business Ethics

A framework to evaluate a company's sustainability and ethics



Environmental

- Carbon Emissions
- Climate change impact
- Waste disposal
- Energy use & fuel choice
- Pollution
- Raw materials use



Social

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



Governance

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



3.0 Governance

Governance

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

Disclosure recommendations

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

Key Risks and Mitigations in Daisy Green 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.

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 in grey. The dark blue boxes indicate our management structure.



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, which are included at the end of this report together with a full materiality and double materiality assessment in line with IFRS S1 and S2

4.0 Climate framework

For this report we have followed the current UK standard on climate related risk: the Task Force on Climate Related Financial Disclosure and also the basis of upcoming UK legislation due to be introduced for the largest companies during 2025 that follows the International Financial Reporting Standards (IFRS) enhanced risk assessment for ESG which has two parts: S1 and S2. The UK is moving towards legislation for all companies but has indicated this is an essential way for businesses to take climate impact more seriously by identifying material business areas impacted by climate change and adding in a second materiality based on financial risk, hence a double materiality approach.

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 IFRS S1 and S2 standards have evolved from the previous TCFD guidance and are environmental, social governance reporting standards designed to encourage the uptake of climate risk and opportunity measurement and disclosure in the private sector.

The standards being adopted in many countries, and in 2025 by the UK, outline the reporting requirements for governance, strategy, risk management and climate targets. Businesses are required to identify material impacts due to climate and monetise risks and opportunities that a carbon emissions strategy will deliver that will limit the global warming trajectory to as close to 1.5C as possible.



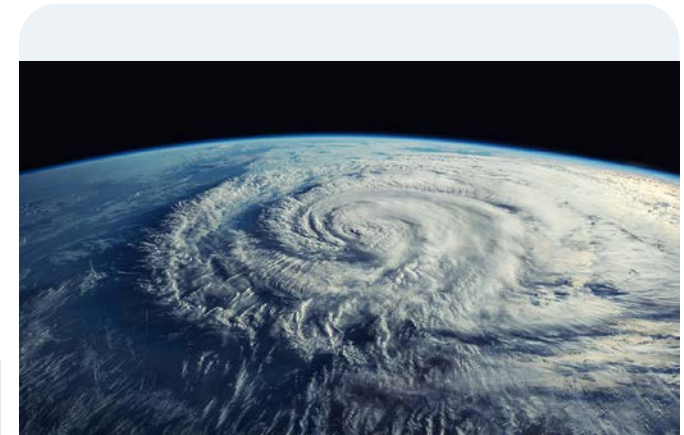
4.1 Climate risk

A high level climate risk assessment has been made by reference to the scenario analysis contained within the UK Climate Change Risk Assessment sector briefings

The CCRA3 report addresses a number of key areas:

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

Theme	Significance for Daisy Green	Risk level
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	Low
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	Low
Health & Wellbeing	This category relates to health in general and would only impact Daisy Green if the recruitment pool was significantly affected by poor health: Risk considered very low	Very Low



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 recognizes 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 minimizing environmental impact.

Learn more:
[THE 17 GOALS | Sustainable Development](#)



5.0 Social Impact

In this first ESG report Daisy Green use these UN goals to highlight key areas where we have focused our efforts so far.

Daisy Green has helped **over 50 vital charities and foundations** to launch and raise vital funds, by way of heavily subsidised or Daisy Green funded events. We cover almost all the UN SDGs in our restaurant operations and community engagement: here are a few examples



Magic Breakfast:

Their work alleviates hunger and, through research, it is known that eating breakfast is a vital part of improving learning, school attendance, health and wellbeing for children and young people.

www.magicbreakfast.com

**magic
breakfast**
fuel for learning



Daisy Green has supported over **50 local and national charities** with donations of over **£120,000** over the last 12 months



The Dinner Club:

In partnership with the Notting Hill Community Church, the Dinner Club provides a free three course meal to those in isolation or suffering from food poverty every month. It is much more than a meal, it exists to offer hope, light and love to the people of London who need it most.

Dementia & Alzheimer's awareness month



Tessa Jowell Foundation:

The Tessa Jowell Foundation is focused on raising much-needed funds so that the TJBCM is able to deliver its hugely ambitious national programmes that serve to close shocking health inequality gaps in the UK

[Tessa Jowell Foundation](#) 

Eve Appeal:

In partnership with the Notting Hill Community Church, the Dinner Club provides a free three course meal to those in isolation or suffering from food poverty. It is much more than a meal, it exists to offer hope, light and love to the people of London who need it most.



Suzie Arez Cancer Fund:

Daisy Green held a fundraising dinner to raise over £10k to support Suzie raise funds for life saving cancer treatment.



Supporting Education:

- Soho Parish School
- Hamden Gurney Primary School
- Colville Primary School



Daisy Green proudly supports local schools through donations for fundraisers and local school discounts.

Way Too Honest:

An important charity established to support new mothers dealing with post natal depression. Daisy Green provided the launch venue as well as ongoing support.

New Mother Support



64 Support Cards for New Mothers

Bringing laughter, kinship, love and perspective to a new mother

WaterAid:

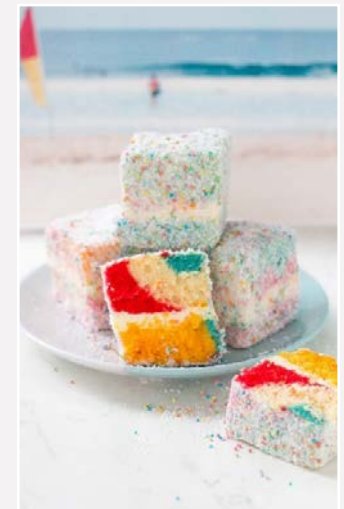
We are proud to support Wateraid; They have provided 30 million people with clean water, decent toilets, good hygiene.





Radio Lamington Our charitable arm

Over 85,000 sweet treats have been delivered to the emergency services workers since the pandemic through our charitable arm Radio Lamington



Green Energy:

99% of our utilities are powered by GREEN energy and have been since we started.

LED lights:

All of our new and refurbished sites are equipped with low-energy LED lighting and smart power options; refrigeration and cold rooms to reduce energy usage, and automatic turn-off equipment when not in use.

2,000 Less Food Delivery Miles:

Saved by combining several deliveries into one from Covent Garden Market with more consolidation to come.

Target: 10% Reduced Energy Consumption:

Target 10% reduction in utilities usage by the end of 2025 at pilot sites through partnership with CapEnergy.



Jobs Foundation:

The Jobs Foundation is a charity that champions the role of business as a force for good, supporting the crucial role companies play giving people a step up in life by providing jobs and training opportunities. Their aim is to have a practical impact on the ground, by helping business leaders do even more for their local communities, by providing them with the tools, knowledge, and best practice on employing and training people from less privileged backgrounds.

[Welcome - Jobs Foundation](#)



Community Programs:

We are very active in our immediate communities and aim to provide a welcoming, inclusive and generous space for all to enjoy.



- **Book program:** We partner with Notting Hill Book Shop to provide guests of all ages with access to great books through our community bookshelf. We are committed to doing our part in encouraging young people to read at every possible opportunity



- **Hosted Community Groups:** We are proud to host Community Groups in our spaces every week including chess clubs, gardening groups, walking and running groups, elderly friendship groups
- **Children's Programs:** In our residential locations we are proud to host free weekly art and craft activities for all children to join in and have a program which encourages young people into art and music through creative play
- **Artist in Residence:** In Holland Park (and other sites coming soon) we have an artist in residence who engages the local community with the natural beauty of the park and facilitates the creation of art works for all

- **Connect and Do: Certitude:** Supporting people across London to people with learning disabilities, autistic people, and people with mental health support needs. We support people to develop new skills, meet new people and live the life they want – so they can bring their own unique
- **Kamitan Arts:** working with children, young people and adults that are from disadvantaged backgrounds and challenging situations to deliver cultural and poetry, founded after the Grenfell tragedy
- **House of Oz:** We partnered with the House of Oz



to support emerging performers to be able to launch their careers at the Edinburgh Fringe Festival. We are passionate about ensuring such opportunities are available to all and not just the fortunate

- **Local Community Groups:** Daisy Green actively supports and hosts events free of charge for local community groups in close proximity. Being a close partner with like-minded people is very important to Daisy Green

- **Gardening:** We work with local gardening team to support their growing programs through monthly donations. In return we will often receive wonky veg and excess herbs that we utilise across our menus
- **Local Offerings:** We aim to envelop our community and be welcoming to all. To achieve this we offer a number of value based offerings to encourage all demographics and minorities to enjoy our spaces. Initiatives such as Afternoon Cream Tea for £5 encourages elderly members of the community to come together, to ease loneliness and remain active in their communities
- **Local Sporting Teams:** We encourage health and wellness in our communities and are proud to sponsor local groups each year to assist with funding of their clubs (ie Australian High Commission Cricket Club, Courtfit, Ascot United Football Club)
- **Academy @ St Martin's in the Fields:** We partner with the world- renowned classical academy to showcase the best of classical music for all
- **Du Boisson Foundation: The Du Boisson Dance Foundation** We support this vital creative foundation making dance accessible to all



Ingredients:

Eggs: We used over 1,000,000 eggs from Clarence Court Free Range Eggs last year. Their hens are left to roam free, making them happier and their eggs more flavourful.

UK Sourced: 80% of ingredients we use in our recipes are made or grown in the UK.

Beef: 12,000 Kg of free range British Beef from Sussex through HG Walter Family Butchers. Their cattle are grass fed on English pastures, reducing critical food miles and adding flavour and freshness.

Cocoa: We use chocolate for our hot chocolate and hot cocoa. They control every step of the value chain and their chocolate has no additives and produced without deforestation.



Packaging:

Can for a Can: In 2022 we launched our infinitely recyclable coffee cans. To support those in need we work with the Trussell Trust to donate a tin of food for every coffee can we sell.

Coffee beans: Working with the Roasting Party we moved to get all of our coffee beans delivered in reusable 20l buckets instead of paper packaging. A huge savin!

Packaging recyclable: Working with Ambican we ensure that 100% of our packaging materials for takeaway are compostable or made from recyclable material.



Zero Waste:

Our extensive chef led program ensures that no part of good ingredients go to waste. This includes:

- leftover champagne turned into champagne cordial for cocktails
- 20,000 lemon skins otherwise to landfill used to make popular preserved lemon garnish
- 500 kg of old sourdough turned into charcoal dukkah
- 100 kg of brownie ends
- 5,000 unsold pastries turned into bread and butter pudding dessert
- Special pie: every Monday we take any leftovers from our Sunday roast and make a delicious zero waste pie



Habitat protection:

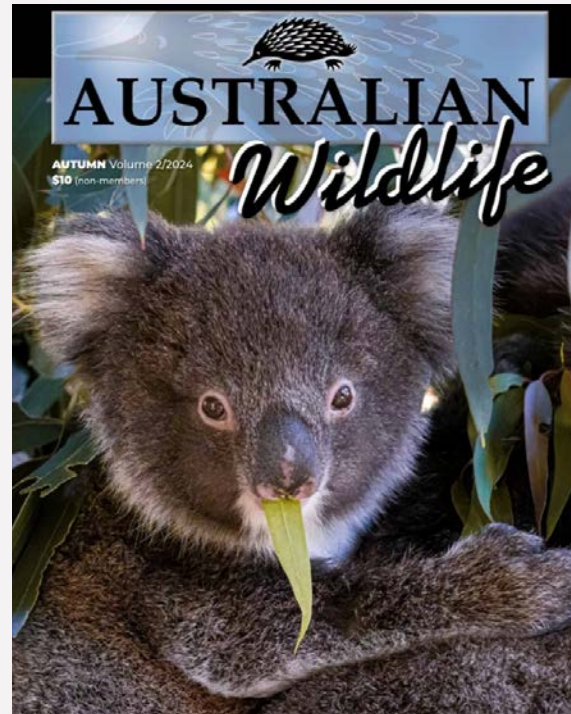
Partnered with The Roasting Party, who work to support coffee-growing communities and protect natural habitats, with £100k premiums paid over and above the global market price for our coffee.



Avoided landfill:

Avoided landfill: We've avoided 1,810.88 tonnes of CO₂ and diverted 4,298.6 tonnes from landfill through our partnership with First Mile. None of our waste ends up in landfill

Australian Wildlife Society:



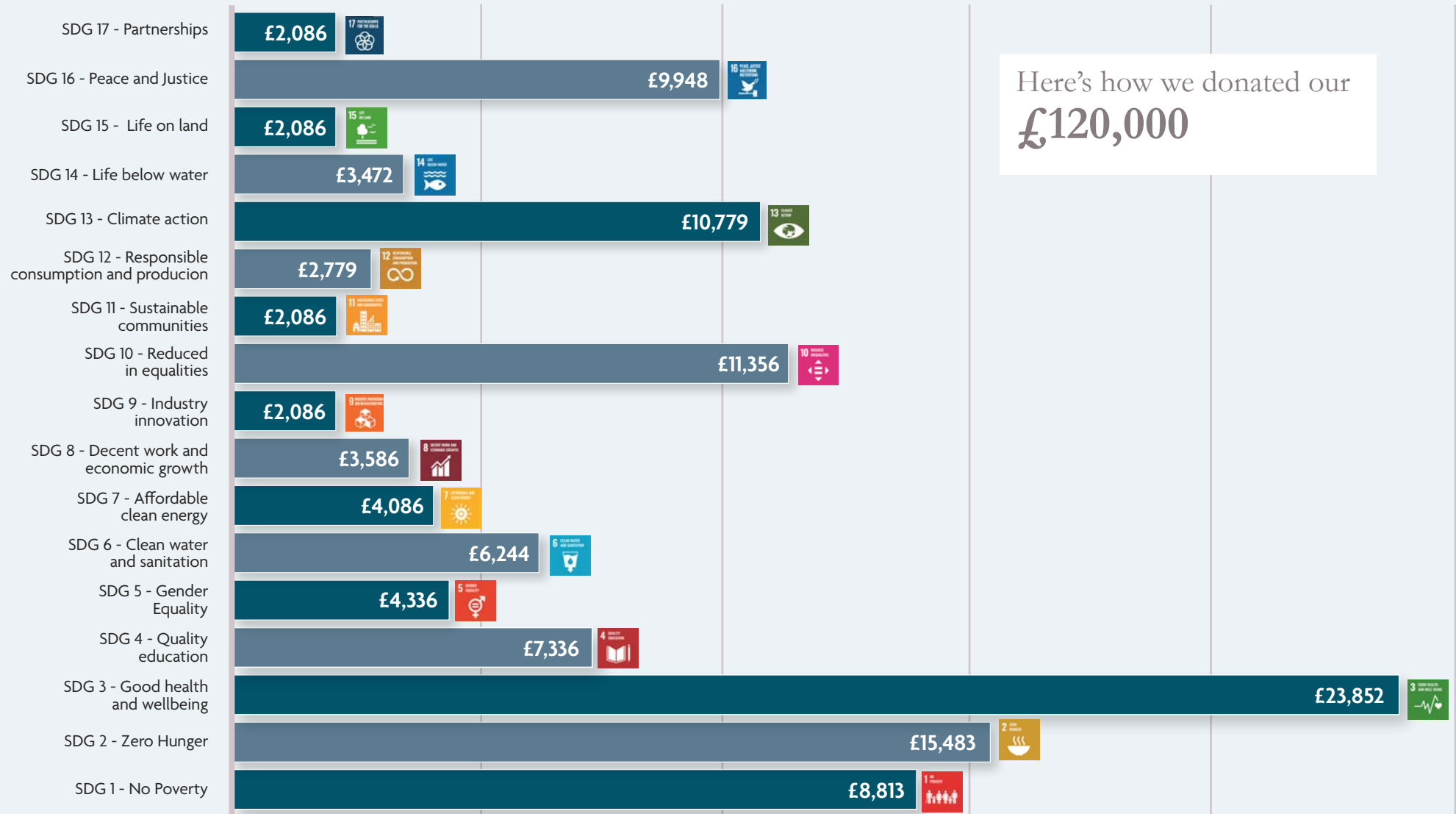
BakeforUkraine:



Red Cross:



Daisy Green is proud to have supported multiple organisations to impact all 17 UN SDG's



Alignment with a recognised social reporting standard

Daisy Green are keen to present our social impact in an approved way. We follow the principles and guidance contained in ISO26001 which is summarised in the graphic.

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 links many areas of business operation. Businesses used to claim social responsibility by 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. In this our first ESG report we are keen to show that we recognise our accountability, seek to be transparent and ethical, to respect stakeholders interests and our legal requirements and to respect human rights by promoting good behaviours in our business activities.

6.0 Environmental Impact

Metrics and 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 the related risks.
- c) Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.

Daisy Green 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.

Daisy Green use a 2024 baseline 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 Daisy Green 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.

The full carbon report is available on our website

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

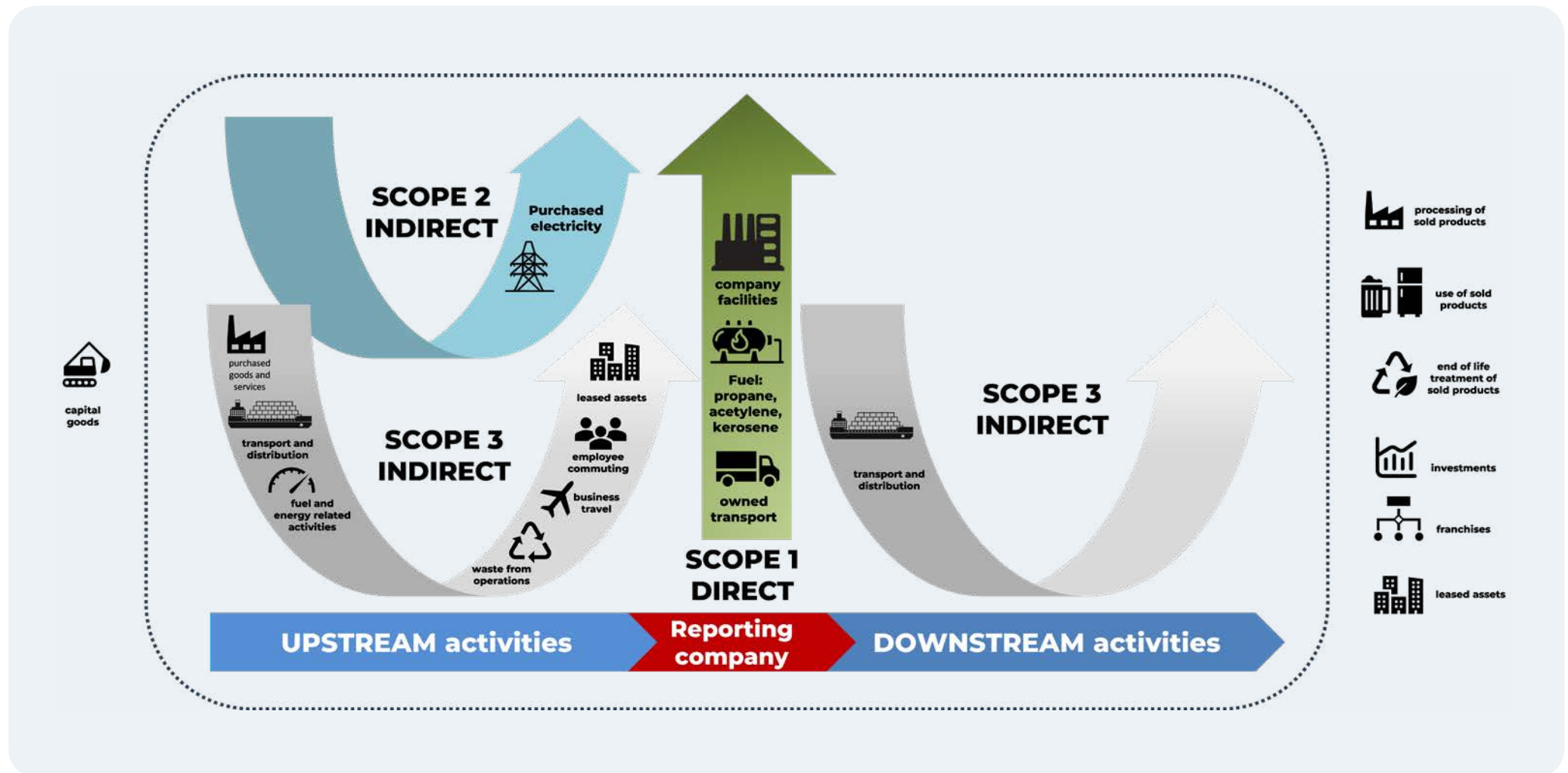
The limitation of scope 3 spend-based analysis is that it gives an estimated average figure for each category. Therefore it is useful for an initial mapping of scope 3 but will not easily show an improvement in those emissions over time.

Where a spend-based estimation indicates a contributing factor has a high percentage it is Daisy Green 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.

6.1 GHG emissions reporting boundaries

Carbon footprint has been mapped from the procurement of goods and services to serving customers in our restaurants.

The map below shows the items that have been excluded primarily because the scope of operations has a minimal downstream impact other than consumer travel to the premises for which no data is available.



6.2 Carbon Footprint Data: Scopes 1-3

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. Generation emissions are referred to as Well to Tank and losses during transmission to us are called Transmission and Distribution losses.

Daisy Green have a contract for electricity (Market based) that is lower than the grid average (Location based). The only improvement that could be made to this carbon neutral zero emissions electricity contract would be to select a contract with a greater proportion of original green generation. It is likely, however, that this would be very expensive and not attractive for the business. Bearing in mind that the grid is decarbonising to be net zero by 2035-40, the strategy for scope 2 reduction is sound in selecting a cost effective carbon neutral supply now and by default becoming net zero for scope 2 when the grid reaches that target.

See Appendices for full explanation of location and market-based electricity factors: essentially location based is the average electricity factor for the grid; market based reflects the exact fuel mix specifically contracted for supply to a business.

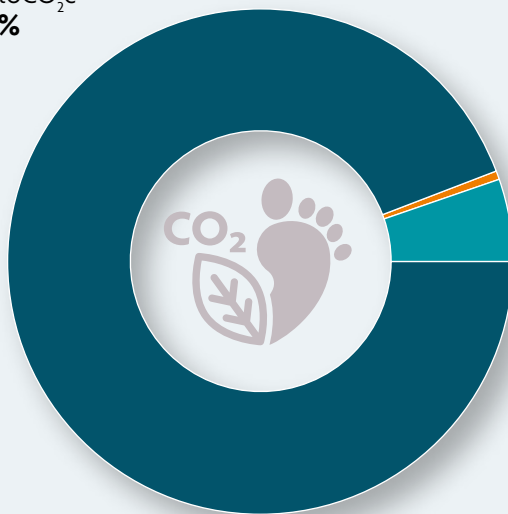
Carbon Footprint analysis: Location based

Scope 3 Upstream

(Incoming goods and services)

6608 toCO₂e

94.36%



Scope 3 Downstream

(Sold goods, transportation)

0.0 toCO₂e

0.00%

Scope 1

(Gas & other fuel, owned transportation)

32 toCO₂e

0.46%

Scope 2

Location based

(Electricity, bought in heat or steam)

363 toCO₂e

5.18%

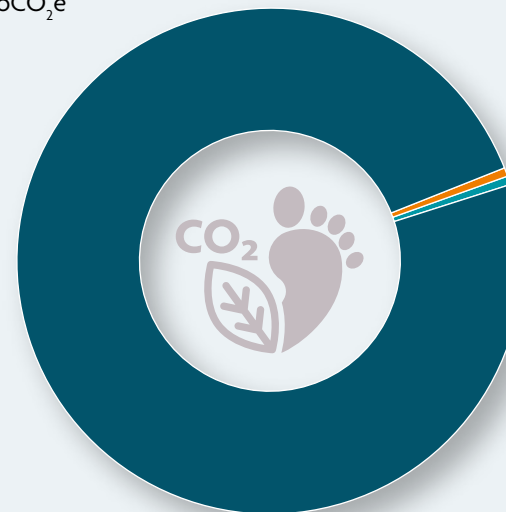
Carbon Footprint analysis: Market based

Scope 3 Upstream

(Incoming goods and services)

6608 toCO₂e

99.15%



Scope 3 Downstream

(sold goods, transportation)

0.0 toCO₂e

0.00%

Scope 1

(gas & other fuel, owned transportation)

32.0 toCO₂e

0.48%

Scope 2

Location based

(electricity, bought in heat or steam)

25 toCO₂e

0.37%

Carbon Footprint Data: Scopes 1-3

	tonnes CO ₂ e p.a. Location based ⁶	tonnes CO ₂ e p.a. Market based ⁶
Total carbon footprint (scopes 1-3)	7003	6665
Scope 1	32	32
Scope 2	363	25
Operational (scope 1 + 2) carbon footprint	395	57
Scope 3 Upstream	6608	6608
Scope 3 Downstream	0	0
Supply chain (scope 3) total carbon footprint	6608	6608

⁶ Location based is the average emissions of all sources of energy supplied and delivered by the national grid

⁷ Market based is the emissions factor of the electricity contract purchased which can be higher or lower than the grid. In this case the Market based factor is 36gCO₂e/kWh and the location based factor is currently 136gCO₂e/kWh (208gCO₂e in the average 2024 GHG factors published by UK.gov)

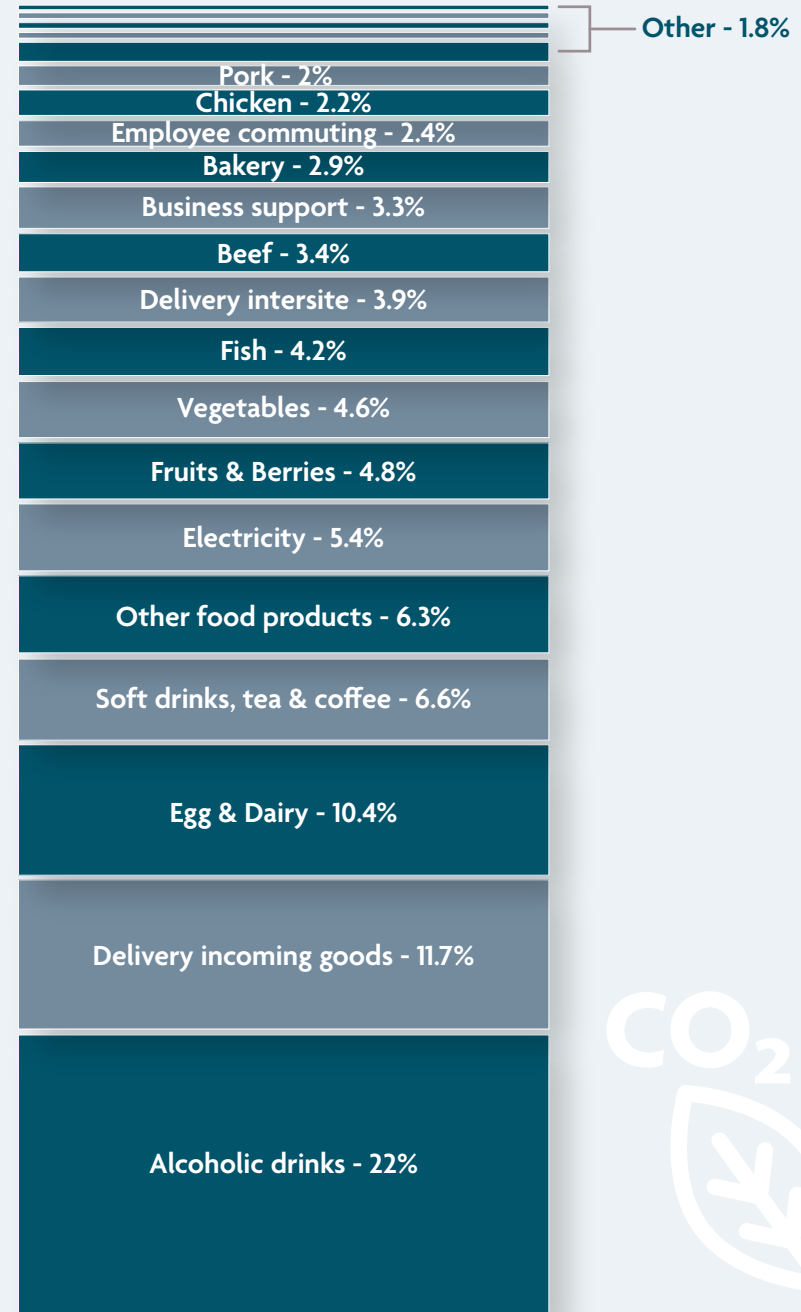
Daisy Green Ltd Carbon footprint Report for financial year 2024 ending 21 April 2024

Overall carbon footprint apportionment for Daisy Green

A breakdown of the entire embedded emissions in the goods and services procured together with the impact of cooking and serving our meals and drinks to customers is shown here.

The major impact is the embedded emissions associated with the incoming food materials. The alcoholic drinks category is currently showing as the greatest proportion, but this could change if the suppliers have specific data for their processes.

Electricity and Gas are relatively minor components. This analysis Also uses location based electricity conversions. If the contracted Electricity factors were applied (market-based) it would drop to an Insignificant contribution of around 0.4%



6.3 Carbon Neutral

Daisy Green is **Carbon Neutral**

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.

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.

Daisy Green is proud to be **Carbon Neutral** and on track to **Net Zero** by 2040



Daisy Green have set **carbon net zero targets**



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



Scope 3 incoming goods
and services: **require suppliers
to be net zero by 2050**

7.0 KPIs

- The data in the first set of KPI's relates to information requested by platforms such as BCorp and EcoVadis
- Data is analysed in four areas (pillars) common to ESG reporting: Health and Safety, Environment, Ethics and Procurement
- A materiality analysis according to the internationally recognised IFRS (SASB) standards S1 and S2 is also made.

Health and Safety	Detail	Target	FY 2024
Number incidents (accidents)	M	0	0
	F	0	0
RIDDOR (serious) incidents	M	0	0
	F	0	0
Number LOST DAY incidents / 100 workers		0	14
Lost time incidents x 1,000,000 / total hours worked (Frequency)		0	25.4
Lost time incidents x 1,000,000 / total hours worked (Severity)		0	203.3
Staff trained in H&S this year	M	100%	100%
	F	100%	100%
	Total	100%	100%
% workers trained in fire safety	M	100%	100%
	F	100%	100%
	Total	100%	100%

Environment	Detail	Target	2024
Energy and Carbon Emissions			
Total energy consumption (MWh and Gigajoules)	MWh		1,927
	GJ		6,938
% renewable (green) energy used	GJ		84%
Baseline year			2024
Total scope 1 emissions (tonnes CO ₂ e)			32
Total scope 2 emissions (tonnes CO ₂ e)	Location based		363
	Market based		25
Scope 3 emissions	Downstream		-
	Upstream		6,608
	Total scope 3		6,608
Total carbon footprint scopes 1+2+3	Location based		7,003
	Market based		6,647
kg CO ₂ e £ turnover	Location based		0.309
	Market based		0.293

Environment	Detail	Target	2024
Water			
Total water use (mega litres)			16,774
Recycled water	Litres and %		0 litres/%
Waste			
Total weight HAZARDOUS waste disposed (tonnes) e.g. NOx, CO, SOx		0	0
Total weight NON-HAZARDOUS waste disposed (tonnes)			585.395
% waste recycled		min 50%	50%
% waste to landfill		0%	50%
Training			
Staff trained in Environmental Impact this year		100% of staff	100%
Total M: F:		100%	M: 100% F: 100%

Labour and Human Rights	Detail	Target	2024
Average hourly wage	Full time M		17.75
	Full time F		17.01
	Part time M		16.38
	Part time F		16.09
Lowest wage per hour for hourly paid workers only	All workers		12.21
% above legal mininum wage that lowest paid full time employee is paid (for hourly paid workers only)		100%	100%
% full time staff paid a living wage	%	100%	100%
Staff numbers	Full time		200
	Part Time		193
	Temporary		0
Average length of employment (months, rolling average)			23.6
% of employees who received a bonus			100%
% of profits paid to NED's in bonus			0%

Labour and Human Rights	Detail	Target	2024
% of FTE granted stock or options			8%
% of company owned by workers (not executive directors and founders)			2%
Average hours training per employee			15
% of workers who received job-related training			100%
Total hours worked			550,857
% of employees who receive healthcare			0.25%
% of employees promoted in the last year			15%
% employees who received personal development training (not specifically related to the current job)			0%
% of job growth rate in terms of staff numbers			20.6%
Grievances raised		0	35
% workers in minority groups			40%
% workers in minority groups at executive level			12.5%
% women employees			42%
% women in executive posts excluding directors			34%
Ratio and % of the annual total compensation for the highest paid individual, to the mean annual total compensation for all employees			219%
Child labour	What control methods are in place to prevent child labour issues.	No under 16's employed	0
	Number of child labour incidents identified	0	0
Modern slavery & Human Trafficking	What control methods are in place to prevent modern slavery		0
	Number of modern slavery incidents identified	0	0
Turnover rates for staff (%)			28.2%
Staff trained in Labour Standards and Human Resources (on joining)			100%

Ethics	Detail	Target	2024
% staff trained in ethics:		100% of executive team trained	100%
Number of whistle blowing incidents		0	0
Number of corruption incidents		0	0
Gender Pay gap data	Average %		4.1%
	Median %		0.0%
What awareness programme is in place to prevent information security breaches?			100%
		0	0
What procedures are in place to train users of secure information			Internal training
Staff trained in Business Ethics, Bribery and Corruption		100% of executives	100%
% of annual turnover contributed to voluntary organisations / charities			0.2%

Procurement	Detail	Target	2024
% suppliers signing the Conditions of Purchase		100%	100%
% of suppliers with clauses in their contracts on environment, labour relations, human resources		100%	100%
% of purchases from local suppliers (within 25 miles)		>20%	33.5%
% of suppliers audited on their sites			10%
% buyers trained in sustainable procurement		100%	100%
% suppliers with corrective actions		0%	0%
Average length of supplier relationships (months, rolling average)			36

8.0 Materiality Data for Restaurant Sector

Entities in the Restaurants industry prepare meals, snacks and beverages to customers' orders for immediate on-and-off-premises consumption. Broadly divided into three sub-categories, the restaurant industry includes limited-service eating places, casual full-service eating places and up-scale full-service eating places. Limited service restaurants provide services to customers who order and pay before eating. Fast food restaurants represent the largest share of the limited service restaurants segment. Full service restaurants offer more service, food for consumption primarily on premises, and typically reflect higher quality food and prices.

Topics to disclose determined from SASB IRS S1 and S2 reporting requirements

Topic	Category	Unit of Measure	Reference (IFRS/SASB)	Metric	2024	Materiality risk 1 LOW, 5 HIGH	Financial risk (Double Materiality) 1 LOW, 5 HIGH
Energy Management	Quantitative	Gigajoules (GJ) Percentage (%)	FB-RN-130a.1	Total energy consumed (GJ)	6938	3.5	4
				% grid electricity	100%		
				% renewable	100%		
Water Management	Quantitative	Thousand cubic meters (m³), Percentage (%)	FB-RN-140a.1	Total water withdrawn (000 m³)	16774	3	2
				Total water consumed (000 m³)	16774		
				% from regions with High / Extremely High Baseline Water Stress	100%		
Food and packaging waste management	Quantitative	Metric tonnes (t)	FB-RN-150a.1	Total amount of waste tonnes	585.4	2	2
				% Food waste	19%		
				% Food waste diverted	0.00		
	Quantitative	Metric tonnes percentage (%)	FB-RN-150a.2	Total weight of packaging	8.41		
				% Percentage Made from recycled and renewable materials	0%		
				% Percentage that is recyclable, reusable, or compostible	94.9%		

Topic	Category	Unit of Measure	Reference (IFRS/SASB)	Metric	2024	Materiality risk 1 LOW, 5 HIGH	Financial risk (Double Materiality) 1 LOW, 5 HIGH
Food Safety	Quantitative	Percentage	FB-RN-250a.1	% restaurants inspected by food safety oversight body	100%	5	1
				% receiveing critical violations	0		
	Quantitative	Number Metric tonnes (t)	FB-RN-250a.2	Number recalls	N/A		
				Metric tonnes recalled (t)	N/A		
	Quantitative	Number Percentage	FB-RN-250a.3	Number of disease outbreaks	0		
				% publicly investigated	0%		
Nutritional content	Quantitative	Percentage currency	FB-RN-260a.1	% of meal options consistent with dietary guidelines	100%	3	1
				Revenue from these options	£12,746,352		
	Quantitative	Percentage currency	FB-RN-260a.2	% of Childrens Meal options consistent with dietary guidelines for children	100%		
				Revenue from these options	£23,804		
	Quantitative	Percentage	FB-RN-260a.3	% of advertising impressions made on children	N/A		
				% made on children promoting products that meet dietary guidelines for children	N/A		

Topic	Category	Unit of Measure	Reference (IFRS/SASB)	Metric	2024	Materiality risk 1 LOW, 5 HIGH	Financial risk (Double Materiality) 1 LOW, 5 HIGH
Labour Practices	Quantitive (restaurant employee)	Percentage	FB-RN-310a.1	Voluntary staff turnover %	100%	3.5	1
				Involuntary staff turnover %	5%		
		Percentage Currency	FB-RN-310a.2	Average hourly wage (£)	16.87		
				% earning minimum wage	1%		
		Percentage	FB-RN-310a.3	Loss from labour law violations (£)	0		
				Loss from employment discrimination (£)	0		
Supply Chain Management & Food sourcing	Quantitive	Percentage by cost	FB-RN-430a.1	% food purchased that meets environmental and social sourcing standards	100%	2.5	2
				% food certified to third-party environmental or social standards	100%		
	Quantitive	Percentage by number, weight	FB-RN-430a.1	Number eggs cage free%	100%		
				Weight of gestation crate free pork %	100%		
	Discussion and Analysis	N/A	FB-RN-430a.1	Discussion of strategy to manage environmental and social risks within the supply chain, including animal welfare	We implement best practise in purchasing and have appropriate policies and supplier engagement to ensure risks are absent or within legal limits		

Activity Metric	Category	Unit of Measure	Reference (IFRS/SASB)	2024
Number of (1) entity-owned and (2) franchise restaurants	Quantitive	Number entity owned	FB-RN-000.A	16
		Number of franchises		0
Number of employees (1) entity-owned and (2) franchise locations	Quantitive	Number employees at entity owned	FB-RN-000.A	393
		Number employees at franchise owned		0

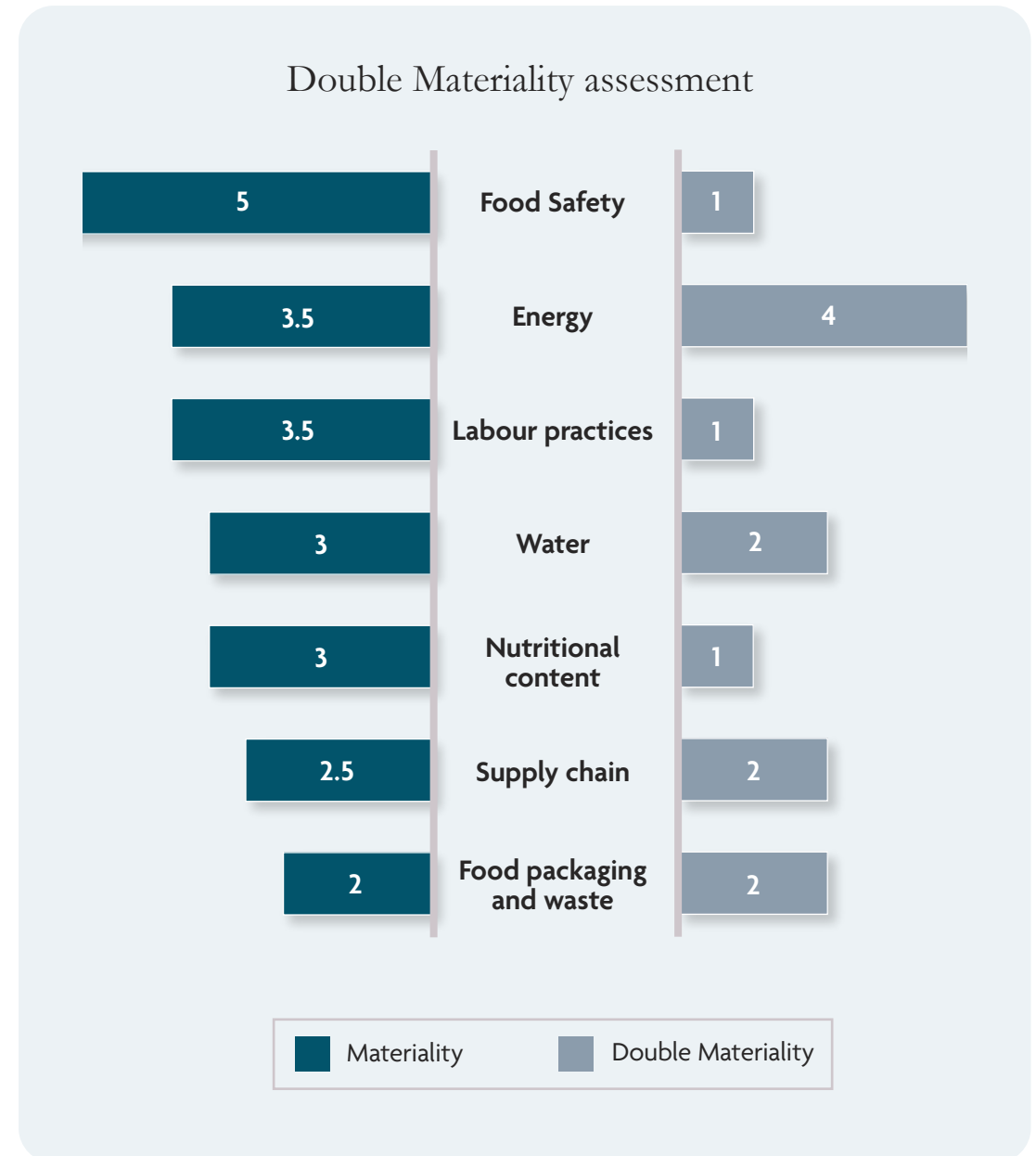
9.0 Double Materiality Assessment

The 7 key material areas identified by the IFRS standard are ranked for their **material impact** on a 0-5 scale on the lefthand side of the graph.

The **financial impact (double materiality)** associated with that material impact is identified on a 0-5 scale on the righthand side.

0 is lowest risk and 5 the highest risk

These issues are kept under regular review by the board and present both risks and opportunities. In the double materiality assessment, we have identified just the risk aspect.

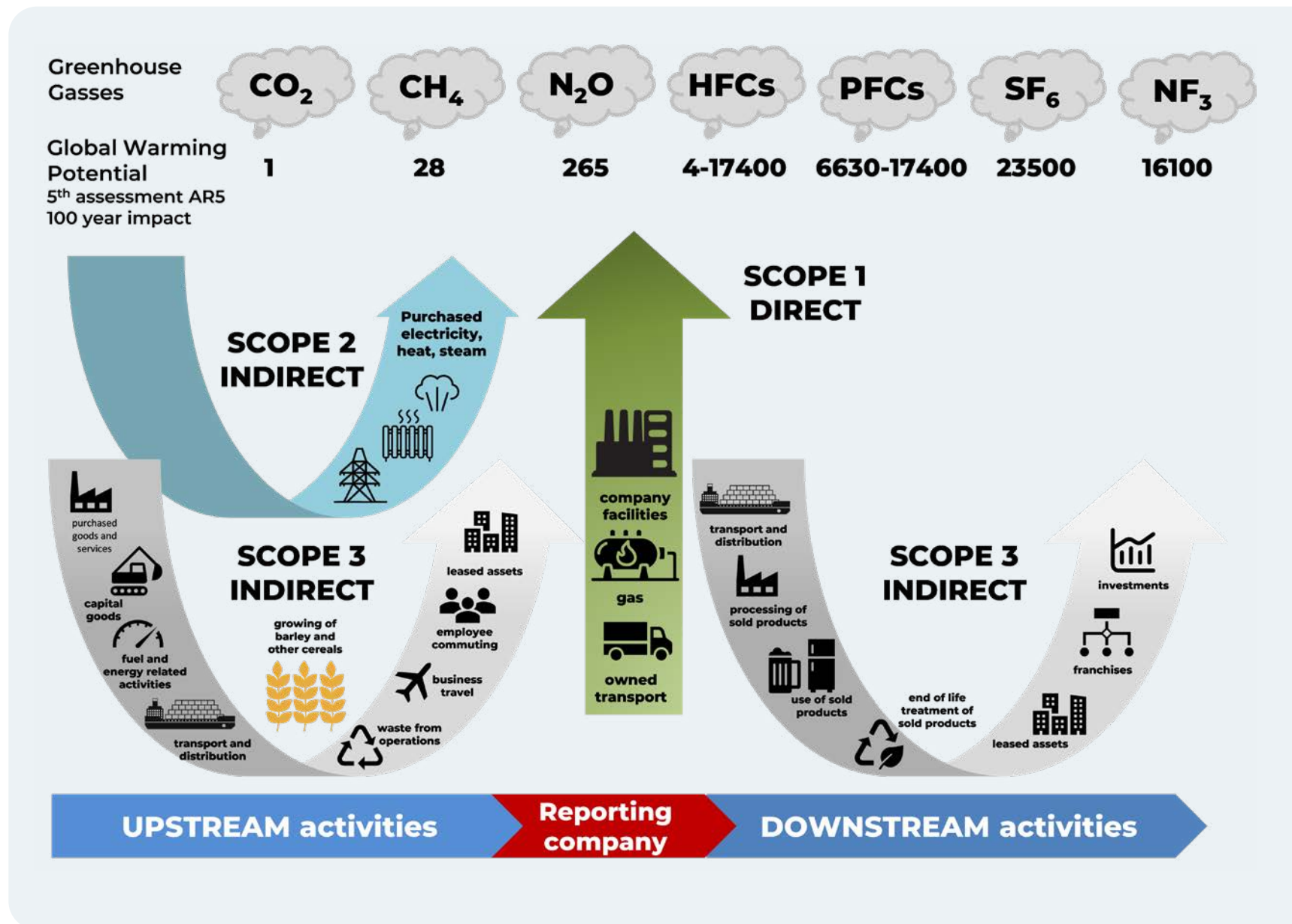


10 Carbon Footprint Scopes Explained

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

Picture redrawn by Maltdoctor Ltd based on GHG Protocol Guidelines

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.



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