ESG Data

Group

Health, safety and wellbeing – Group

Work-related fatalities (n.)

	2022	2023	2024	2025	2026
Employees	1	2	1	–	1△
Contractors	3	1	5	2	4△

Lost Time Injuries – on-site (n./%)

	2022	2023	2024	2025	2026
Employees	352	347	392	425	423△
Employee rate	0.36 %	0.35 %	0.39 %	0.41 %	0.41 %△
Contractors	41	74	89	72	77△
Contractor rate	0.14 %	0.32 %	0.34 %	0.25 %	0.24 %△

Lost time injuries – on-site by location (n.)

	2022	2023	2024	2025	2026
LTIs onsite employees					
United Kingdom	84	93	117	103	153
Europe and Africa	176	162	164	210	186
The Americas	12	11	27	40	22
Asia Pacific	80	81	84	72	62
Total	352	347	392	425	423△
LTIs onsite contractors					
United Kingdom	15	20	16	11	20
Europe and Africa	18	46	64	53	52
The Americas	1	5	2	2	2
Asia Pacific	8	3	7	6	3
Total	41	74	89	72	77△
LTIs onsite Total					
United Kingdom	99	113	133	114	173
Europe and Africa	194	208	228	263	238
The Americas	13	16	29	42	24
Asia Pacific	88	84	91	78	65
Total	393	421	481	497	500

Lost time injuries – on-site by segment (n./%)

	2022	2023	2024	2025	2026
Retail					
Employees	183	161	192	213	221
Employee rate	0.40 %	0.34 %	0.37 %	0.42 %	0.44 %
Contractors	20	36	39	32	35
Contractor rate	0.65 %	1.16 %	1.21 %	0.93 %	0.85 %
Grocery					
Employees	106	121	119	106	97
Employee rate	0.81 %	0.93 %	0.89 %	0.79 %	0.70 %
Contractors	6	3	13	4	5
Contractor rate	0.24 %	0.12 %	0.43 %	0.20 %	0.24 %
Ingredients					
Employees	8	7	15	24	14
Employee rate	0.13 %	0.12 %	0.26 %	0.39 %	0.23 %
Contractors	3	8	4	5	3
Contractor rate	0.15 %	0.40 %	0.20 %	0.25 %	0.16 %
Sugar					
Employees	44	43	57	66	78
Employee rate	0.14 %	0.15 %	0.21 %	0.21 %	0.27 %
Contractors	10	24	33	30	33
Contractor rate	0.05 %	0.16 %	0.19 %	0.14 %	0.14 %
Agriculture					
Employees	11	15	9	16	13
Employee rate	0.39 %	0.53 %	0.28 %	0.51 %	0.42 %
Contractors	2	3	0	1	1
Contractor rate	0.93 %	1.39 %	— %	0.16 %	0.14 %

Factories and retail operations with zero employee on-site LTIs (%)

	2022	2023	2024	2025	2026
Group	67 %	69 %	67 %	67 %	68 %

Factories and retail operations with zero employee on-site LTIs – by segment %

	2022	2023	2024	2025	2026
Retail	72 %	73 %	71 %	71 %	70 %
Grocery	45 %	45 %	43 %	46 %	56 %
Ingredients	83 %	89 %	80 %	78 %	81 %
Sugar	31 %	31 %	10 %	32 %	26 %
Agriculture	66 %	67 %	76 %	65 %	78 %

Methodologies

Health, safety and wellbeing

Employee: A person working directly for, and paid directly by, the business. Full-time employees include all people with a contract of employment to work the hours of a standard working week. Part-time employees include all people with a contract of employment to work for fewer hours than the standard working week.

Contractor: An independent person who works for the business and is under our control but who is employed by another company or is self-employed. A contractor or seasonal worker does not work regularly or permanently for the business. They work only as and when required. Typically, a contractor or seasonal worker will have a period of work specified in their contract, and an end date will usually be specified. As the nature of contract work varies across our businesses – for example from contract cleaning, security and catering staff to seasonal agricultural staff – our businesses are responsible for applying the Group's definition of a contractor to their workforce. With each year of monitoring contractor safety, we see improvements in how this definition is applied with greater consistency from year to year and across the businesses.

Fatal injury: We report the death of an employee, contractor or seasonal worker as a result of work activities with the business. This includes activities in our operations, under our direct control and for people who are our responsibility, be they an employee, contractor or seasonal worker. It also includes employees and contractors travelling for work purposes (for example, engineers visiting factory sites or travelling to attend a training course). Deaths that occur during an individual's commute to or from work are not included unless the national legislation stipulates this as a work-related fatality. Deaths from natural causes, such as heart attacks and deaths from non-work activities, are not included.

Safety data: For Group safety data, we include Associated British Foods plc central employees based in our head offices as part of our total headcount.

Lost Time Injury (LTI): An injury that arises out of, or in connection with, work activities, which occurred on-site and results in the injured employee or contractor being absent from work for at least one day or one shift within 12 months of the accident. When we report the percentage of sites without an LTI during the year, we include the number of factories providing employee numbers and production figures and, in the case of Primark, the number of stores and distribution centres.

Lost Time Injury (LTI) rate: The LTI rate is the percentage of employees (full-time equivalent) or contractors having an LTI during the year.

Diversity, equity and inclusion – Group

Location of employees

	Number of employees
United Kingdom	45,258
Europe	48,790
The Americas	8,856
Asia Pacific	11,215
Africa	25,673
Total	139,792△

Gender metrics (n./%)

	Average number of employees*	Men in workforce	Women in workforce	% of workforce who are women	Number of senior management roles**	Number of men in senior management roles	Number of women in senior management roles	% of senior management who are women
Retail	81,358	18,928	62,430	77 %	410	169	241	59 %
Grocery	18,885	12,831	6,054	32 %	964	526	436	45 %
Ingredients	7,946	5,784	2,162	27 %	786	505	276	35 %
Sugar	27,696	22,117	5,579	20 %	311	209	102	33 %
Agriculture	3,186	2,001	1,185	37 %	436	249	185	42 %
Central	721	426	295	41 %	66	46	20	30 %
Total	139,792△	62,087	77,705	56 %△	2,973	1,713	1,260	42 %

* Full-time, part-time employees and directly employed contractors.

** Includes directorships of subsidiary undertakings.

Gender pay gap

Gender pay gap reporting – Group businesses in GB as a whole (%)

	2023	2024	2025	2026
Women's mean hourly pay rate is below that of men by	28.2%	25.6%	25.4 %	23.5 %
Women's median hourly pay rate is below that of men by	18.9%	15.2%	17.8 %	15.2 %
Women's mean bonus pay rate is below that of men by	27.0%	41.6%	33.7 %	34.4 %
Women's median bonus pay rate is above that of men by	21.8%	57.4%	68.8 %	(74.7)%
Percentage of men who receive a bonus	26.6%	23.9%	26.6 %	26.6 %
Percentage of women who received a bonus	7.9%	8.5%	9.2 %	10.1 %

Proportion of men and women in each pay quartile – Group businesses in GB as a whole %

	2023		2024		2025		2026	
	Male	Female	Male	Female	Male	Female	Male	Female
Upper	64.5%	35.5%	64.5%	35.5%	63.5 %	36.5 %	60.7 %	39.3 %
Upper middle	42.9%	57.1%	41.8%	58.2%	46.4 %	53.6 %	44.5 %	55.5 %
Lower middle	23.5%	76.5%	25.5%	74.5%	25.0 %	75.0 %	26.0 %	74.0 %
Lower	22.8%	77.2%	24.6%	75.4%	23.5 %	76.5 %	23.9 %	76.1 %

Gender pay gap – Group businesses in GB without Primark (%)

	2023	2024	2025	2026
Mean pay gap (women higher than men)	3.6%	4.6%	4.3 %	(5.6)%
Median pay gap (women higher than men)	10.2%	7.3%	7.3 %	(9.8)%
Mean bonus gap (women lower than men)	24.1%	43.3%	34.8 %	36.8 %
Median bonus gap (women higher than men)	29.8%	29.9%	13.7 %	(29.0)%

% of men received bonus	50.8%	46.4%	49.1 %	50.4 %
% of women received bonus	66.5%	65.8%	62.9 %	67.5 %

Proportion of men and women in each pay quartile – Group businesses in GB without Primark (%)

	2023		2024		2025		2026	
	Male	Female	Male	Female	Male	Female	Male	Female
Upper	68.0%	32.0%	65.6%	34.4%	64.6 %	35.4 %	62.8 %	37.2 %
Upper middle	71.0%	29.0%	72.1%	27.9%	72.3 %	27.7 %	71.5 %	28.5 %
Lower middle	79.0%	21.0%	76.7%	23.3%	75.9 %	24.1 %	76.6 %	23.4 %
Lower	71.3%	28.7%	70.5%	29.5%	69.1 %	30.9 %	69.3 %	30.7 %

Methodologies

Employee: a person working directly for, and paid directly by, the business, including directly employed contractors. Full-time employees include all people with a contract of employment to work the hours of a standard working week. Part-time employees include all people with a contract of employment to work for fewer hours than the standard working week.

Women: within local legislation these are those that are defined, or define themselves, as female or women.

Men: within local legislation these are those that are defined, or define themselves, as male or men, or those that are defined, or define themselves as non-binary/other gender or the individuals prefer not to say. This also includes where there is a legislative requirement not to hold such classification of employees.

Other: within local legislation there are those that are defined, or define themselves as non-binary/other gender or the individuals prefer not to say. Also includes where there is a legislative requirement not to hold such classification of employees.

Average number of employees: the average number of employees as defined above for each pay period in the year divided by the number of pay periods in the financial year.

Average number of men and women in the workforce: the average number of men and women employed for the financial year is calculated on the same basis as the average number of employees as a whole, as set out above.

Average number of men and women in management roles: the average number of men and women in management roles employed for the financial year is calculated on the same basis as the average number of employees as a whole, as set out above. A management role is defined as a role that has one or more direct reports and where the individual has management responsibilities.

Senior management role: a role which has one or more direct reports and in which the individual has management responsibilities, as well as within a minimum reporting line of the Group or divisional chief executives.

Gender pay gap

Consistent with previous years, we have chosen to report voluntarily on the gender pay gap that relates to our employee population in Great Britain (GB) as of 5 April 2026. However, more than half of our workforce is employed outside GB and therefore not included in this gender pay analysis. Consistent with last year we have presented data for the Group businesses in GB as a whole and for the Group businesses in GB without Primark.

GHG emissions – Group

GHG emissions – Scopes 1 and 2 (market-based) (000 tonnes CO_2e)

	2022	2023	2024	2025	2026
ABF	2,785	2,587	2,627	2,410	2,079△

*

GHG emissions – Scopes 1 and 2 (market-based) (000 tonnes CO_2e)

	2022	2023	2024	2025	2026
Retail	132	97	77	47	46
Grocery	423	404	385	349	367
Ingredients	358	258	210	221	219
Sugar	1,801	1,746	1,888	1,724	1,385
Agriculture	71	83	68	71	62

*

GHG emissions – by Scope (000 tonnes CO_2e)

	2022	2023	2024	2025	2026
Scope 1: Combustion of fuel and operation of machinery	2,072	1,896	1,989	1,828	1,578
Scope 1: Generation and use of renewables	72	76	72	63	56
Total Scope 1	2,144	1,973	2,061	1,891	1,634△
Scope 2: Location-based	635	628	612	591	501△

Scope 2: Market-based	641	614	567	519	445△
Biogenic emissions	3,815	4,186	4,045	3,438	3,753△

GHG emissions – by segment (000 tonnes CO_2e)

	2022	2023	2024	2025	2026
Retail					
Scope 1	21	21	23	18	18
Scope 2 (market-based)	111	76	54	28	28
Scope 3	6,452	7,019	6,211	5,993	4,720
Biogenic emissions	–	–	–	–	–
Grocery					
Scope 1	231	203	195	157	157
Scope 2 (market-based)	192	201	190	192	210
Biogenic emissions	8	24	14	13	12
Ingredients					
Scope 1	173	151	135	142	151
Scope 2 (market-based)	185	107	74	79	67
Biogenic emissions	270	253	239	247	280
Sugar					
Scope 1	1,682	1,549	1,669	1,538	1,277
Scope 2 (market-based)	119	197	219	186	109
Biogenic emissions	3,537	3,908	3,793	3,179	3,460
Agriculture					
Scope 1	37	49	38	36	31
Scope 2 (market-based)	34	34	30	34	31
Biogenic emissions	–	–	–	–	2

GHG emissions intensity against revenue – Scopes 1 and 2 (location-based) (000 tonnes CO_2e per £m)

	2022	2023	2024	2025	2026
CO_2e/Revenue	196	163	132	133	112

Methodologies

Reporting our GHG emissions

We follow the GHG Protocol Corporate Accounting and Reporting Standard using a financial control approach. We report our GHG emissions in kilotonnes of carbon dioxide equivalent (ktCO2e).

We have developed detailed reporting guidance including estimation and calculation methodologies and assumptions based on the GHG Protocol. This reporting guidance is issued to the businesses each year. Emissions have been calculated using carbon conversion factors published by the UK Government in June 2025, other internationally recognised sources and bespoke factors based on laboratory calculations at selected locations.

Under the GHG Protocol, GHG emissions are categorized into three scopes, as outlined below. For transparency and to provide a holistic view of our carbon footprint, we also report our biogenic carbon dioxide emissions, which originate from biological sources as plant-based materials and are part of the natural carbon-cycle. Within our operations, biogenic carbon emissions are primarily from the combustion or fermentation of biomass / biofuels on our sites.

Scope 1 emissions are direct emissions from our own operations and include those from:

- the use of non-renewable fuels such as natural gas and coal in boilers and dryers, as well as fugitive emissions;
- our manufacturing processes such as the fermentation process to make bioethanol, bread baking, the management of on-site wastewater and from electrical equipment;
- directly controlled agricultural activities including growing sugar beet and sugarcane, other crop production and CO2 emitted from horticulture; and
- owned transport.

Scope 2 emissions are from purchased electricity, heat or steam used on our sites. Scope 2 emissions are reported on both a location and market-based approach in line with the GHG Protocol Scope 2 Guidance. Scope 2 location-based emissions reflect the average emissions intensity of grids from which our energy consumption occurs. Scope 2 market-based emissions are calculated using the emissions from the electricity that our businesses have purchased. Purchased renewable electricity, which is supported by appropriate evidence from the energy provider (i.e. renewable energy certificates, Guarantees of Origin or similar), and that meets the 'quality criteria' outlined in the GHG Protocol Scope 2 Guidance, is converted to CO2e by applying supplier-specific emission factors. Where supplier-provided emission factors are not available, we have applied the specific residual mix factor. Where the residual mix factor is not available, we revert to the location-based grid average emission factor.

We have reported Scope 2 GHG emissions on a market-based basis since 2021. Unless otherwise stated, Scope 2 GHG emissions are therefore market-based. For reporting against targets with baselines set before 2021, those baselines are location-based, which are generally more conservative as they reflect average grid emission factors. Comparisons therefore reflect location-based baseline data versus market-based current data.

Primark's Scope 3 GHG emissions

Primark completed a Scope 3 inventory for 2025/26, which was assured by EY. Only the following categories are included in Primark's Scope 3 emissions data as per the screening process. Unless otherwise stated, the UK Government's GHG Conversion Factors for Company Reporting (DEFRA) 2026 factors were applied.

Category 1 – Purchased goods and services. Emissions factors derived from supplier primary data (captured from the Higg FEM and Trustrace) were used alongside DEFRA 2012, DEFRA 2014, DEFRA 2026, Sphera MLC DB 2023.2, NAICS-6 SupplyChainGHGEF and were supplemented by custom emission factors based on averages for the type of activity (derived from The Higg Materials Sustainability Index versions 3.10 and 3.12).

Category 2 – Capital goods (NAICS-6 SupplyChainGHGEF).

Category 3 – Fuel and energy-related activities (DEFRA 2020, DEFRA 2026, Sphera MLC DB 2023.2 and Sphera Solutions GmbH 2019).

Category 4 – Upstream transportation and distribution. Emissions from Primark's upstream transportation and distribution activities include the well-to-tank lifecycle emissions (DEFRA 2023, DEFRA 2026 and Clean Cargo 2025).

Category 5 – Waste generated in operations (DEFRA 2026 and Sphera MLC DB 2023.2).

Category 6 – Business travel (DEFRA 2026).

Category 7 – Employee commuting (DEFRA 2026).

Category 9 – Downstream transportation and distribution Emissions from Primark's upstream transportation and distribution activities include the well-to-tank lifecycle emissions (DEFRA 2026 and Clean Cargo 2025).

Category 11 – Use of sold products (ECOSI 2018).

Category 12 – End-of-life treatment of sold products (DEFRA 2020, DEFRA 2026 and WRAP 2012).

Category 13 – Downstream leased assets (DEFRA 2026 and UK Government Non-domestic need data framework 2022).

Category 14 – Franchises (DEFRA 2026 and IEA 2026).

Energy and renewables – Group

Energy use (GWh)

	2022	2023	2024	2025	2026
ABF	20,140	20,548	20,697	18,459	18,472△

Renewable energy (GWh/%)

	2022	2023	2024	2025	2026
ABF	11,296	12,223	11,712	9,955	11,100
Percentage of total energy	56 %	59 %	57 %	54 %	60 %△

Total energy use by segment (GWh)

	2022	2023	2024	2025	2026
Retail	541	524	492	488	486
Grocery	1,310	1,266	1,235	1,109	1,116
Ingredients	1,492	1,336	1,238	1,327	1,404
Sugar	16,577	17,213	17,534	15,340	15,298
Agriculture	222	209	198	194	169

Energy use by source (GWh/%)

	2026	% of total
Electricity – non-renewable source	906	5 %
Imported steam	130	1 %
Natural Gas	5,403	29 %
Liquid Fuels	204	1 %
Solid fuels	728	4 %
Renewables	11,100	60 %△

Total energy exported by segment (GWh)

	2022	2023	2024	2025	2026
Retail	–	–	–	–	–
Grocery	0.1	0.1	0.2	0.3	0.9
Ingredients	16	17	2	1	11
Sugar	862	850	850	757	804
Agriculture	50	42	35	37	37
ABF Group	929	909	887	795	852△

Methodologies

Energy used: Energy data is reported in line with our greenhouse gas (GHG) reporting scope. The total energy used includes energy from electricity, natural gas, gas oil, coal, diesel, coke, anthracite, petrol, kerosene, heavy fuel oil, liquefied petroleum gas (LPG), imported steam and renewable sources. The total is displayed as gigawatt hours (GWh) with a split between energy consumed from non-renewable and renewable sources. Energy consumption is calculated using country-specific conversion factors from physical quantities to kWh to provide an accurate representation of our energy consumption.

Energy used from renewable sources: This includes energy that is generated on-site from renewable fuels which includes bagasse and its residue, biogas and wood; energy generated from non-fuel renewable sources on-site including solar and purchased electricity and steam supported by evidence of renewable source. The total is displayed as gigawatt hours (GWh). From 2022, we include purchased electricity and steam from a renewable source in the total figure. The emissions from our on-site generated energy from renewable sources are captured in our Scope 1 GHG emissions.

Energy exported: The total energy exported includes electricity and biogas generated on our sites and is usually sold to the national distribution network or grid, sold to tenants or sold directly to another organisation.

Exported electricity is generated in the main from bagasse, the renewable plant-based fibrous residue that remains after the extraction of juice from the crushed stalks of sugarcane. Biogas is generated from on-site wastewater treatment or anaerobic digestion of waste.

Water use – Group

Total water abstracted (million m³)

	2022	2023	2024	2025	2026
ABF	791	859	880	808	762△

Water abstracted by segment (million m³)

	2022	2023	2024	2025	2026
Retail	0	0	1	1	1
Grocery	5	4	5	5	5
Ingredients	19	17	16	15	16
Sugar	767	837	859	787	741
Agriculture	0	0	0	0	0

Water reused (million m³/%)

	2022	2023	2024	2025	2026
ABF	204	215	215	200	186△
Percentage of total	26 %	25 %	24 %	25 %	24 %

Water abstracted by source (million m³/%)

	2026	% of total
Surface	736	97 %
Groundwater	16	2 %
Municipal and other	10	1 %

Methodologies

Water abstracted: We measure in cubic metres (m3) the total quantity of water abstracted, which has either been supplied by third parties or abstracted from local water sources. This includes the total quantity of water used for agricultural or horticultural purposes on our owned land, used in our factories or stores and distributed to employees, tenants and worker accommodation, and once-through cooling water used as a heat conductor to cool equipment in our factories. The same amount of water abstracted for cooling water is returned to the watercourse. We exclude rainwater and separately measure recycled or reused treated wastewater used on our land or in our sites.

Wastewater: We measure in cubic metres (m3) the total amount of wastewater leaving our sites for final disposal via the sewerage system or a receiving watercourse. This includes wastewater from factories, offices, warehouses, worker accommodation and other sites where we have responsibility. Where meter readings from discharge points or supplier invoices are not available for wastewater quantities, estimations are provided based on the volume of water taken into the site and used in the operational processes, including the abstraction of water from certain raw materials such as sugar beet.

Recycled or reused water: We measure water reused for a beneficial purpose and therefore is initially diverted from a receiving watercourse. Where possible, our sites reuse water within their operations or off-site before it returns to the watercourse. Examples of water reuse include dust control, crop irrigation and land-spreading, cleaning on-site machinery and horticultural purposes.

Waste and circularity – Group

Total waste generated (000 tonnes)

	2022	2023	2024	2025	2026
ABF	458	374	499	510	359△

Waste generated by segment (000 tonnes)

	2022	2023	2024	2025	2026
Retail	77	85	86	91	95
Grocery	83	85	94	91	97
Ingredients	101	69	31	41	43
Sugar	192	129	282	279	116
Agriculture	6	6	6	8	8

Waste recycled – Group total (000 tonnes/%)

	2022	2023	2024	2025	2026
ABF	425	343	470	477	324
Percentage of total	93 %	92 %	94 %	94 %	90 %△

Waste recycled by segment (000 tonnes)

	2022	2023	2024	2025	2026
Retail	73	81	82	84	91
Grocery	70	70	81	78	83
Ingredients	92	61	23	33	34
Sugar	185	126	279	274	109
Agriculture	5	5	5	7	7

Waste sent to landfill (000 tonnes/%)

	2022	2023	2024	2025	2026
ABF	33	31	30	33	35
Percentage of total	7 %	8 %	6 %	6 %	10 %

Waste sent to landfill by segment (000 tonnes)

	2022	2023	2024	2025	2026
Retail	3	3	4	6	4
Grocery	13	15	13	13	14
Ingredients	9	9	8	8	9
Sugar	6	3	3	5	7
Agriculture	1	1	1	1	1

Methodologies

Recycled, recovered or reused waste: A substance or material that has no further use in our relevant operation and so is sent off-site for use, for recycling or for recovery. These processes extract maximum value from the material. Where we state a material has been recycled in our reporting, this means it has been either recycled, recovered, reused or sent for another beneficial use. Recovery could include the material being cleaned, repaired or refurbished so that it can be used by others. Recycling could include the material being turned into a new substance or product.

Waste: A substance or material that has no further use in our main processes and requires management to discard or treat prior to final disposal. We report hazardous and non-hazardous waste material, which is sent to landfill or for treatment prior to final disposal. Where waste data is unavailable (for example, at sites where our businesses are not directly responsible for waste disposal) data are estimated based on similar locations and knowledge of operations during the year. For example, the waste generated by our Retail operations is often managed by third parties such as shopping centre waste management companies. Waste materials may not always be accurately quantified and assigned to specific businesses in the shopping centre. In these cases, our Retail division estimates the data based on a methodology, reviewed during the independent assurance process, and works with waste contractors to have oversight of the waste treatment across its supply chain.

Plastic and packaging – Group

Packaging used (000 tonnes)

	2022	2023	2024	2025	2026
ABF	264	246	241	250	241△

Packaging used by segment (000 tonnes)

	2022	2023	2024	2025	2026
Retail	54	57	55	50	47
Grocery	158	142	142	149	148
Ingredients	27	27	27	28	29
Sugar	21	14	11	15	12
Agriculture	4	5	6	7	5

Methodologies

Packaging: Material used for the containment, protection, handling, delivery and presentation of our products. We collect packaging data for different types of materials including glass, paper, plastic and aluminium. Included in our packaging weights are items such as labels, plastic wrap, cardboard boxes, plastic containers and lids for bottles. Waste packaging, packaging on materials purchased by sites and packaging used for internal transfers are excluded.

Tonnes of product: includes all products which are deliberately created to satisfy a known market need. Included are co-products and by-products which are materials or substances arising from a production process in addition to the main product streams. Co- and by-products may not always be sold depending on the local market needs. This KPI includes the weight of products, co- and by-products sent to co-packers for packing as well as materials which are sold, not sold or with no financial transaction and are donated. The weight of packaging is not included. Tonnes of product is used as a denominator in intensity measures, for example tonne of CO2e per tonne of product or amount of abstracted water per tonne of product.

Retail

Health, safety and wellbeing – Retail

Work-related fatalities (n.)

	2022	2023	2024	2025	2026
Employees	–	–	–	–	–
Contractors	1	–	–	1	–

Lost Time Injuries – on-site (n./%)

	2022	2023	2024	2025	2026
Employees	183	161	192	213	221
Employee rate	0.40 %	0.34 %	0.37 %	0.42 %	0.44 %
Contractors	20	36	39	32	35
Contractor rate	0.65 %	1.16 %	1.21 %	0.93 %	0.85 %

Factories and retail operations with zero employee on-site LTIs (%)

	2022	2023	2024	2025	2026
Retail	72 %	73 %	71 %	71 %	70 %

Diversity, equity and inclusion – Retail

Gender metrics (n./%)

	n.	%
Total employees*	81,358	100 %
Men in workforce	18,928	23 %
Women in workforce	62,430	77 %
Number of senior management roles**	410	100 %
Number of men in senior management roles	169	41 %
Number of women in senior management roles	241	59 %

* Full-time, part-time and seasonal/contractors.

** Includes directorships of subsidiary undertakings.

GHG emissions – Retail

GHG emissions – Scopes 1 and 2 (market-based) (000 tonnes CO_2e)

	2022	2023	2024	2025	2026
Retail	132	97	77	47	46

GHG emissions – by Scope (000 tonnes CO_2e)

	2022	2023	2024	2025	2026
Scope 1: Combustion of fuel and operation of machinery	21	21	23	18	18
Scope 1: Generation and use of renewables	–	–	–	–	–
Total Scope 1	21	21	23	18	18
Scope 2: Location-based	103	99	85	87	84
Scope 2: Market-based	111	76	54	28	28
Biogenic emissions	–	–	–	–	–

GHG emissions – Scope 3 by category (000's tonnes CO_2e)

	2025	2026
Category 1 – Purchased goods and services	4,880	3,673
Category 2 – Capital goods	101	74
Category 3 – Fuel and energy-related activities	21	21
Category 4 – Upstream transportation and distribution	310	269
Category 5 – Waste generated in operations	7	5
Category 6 – Business travel	5	3
Category 7 – Employee commuting	5	5
Category 9 – Downstream transportation and distribution	–	5
Category 10 – Processing of sold products	–	–
Category 11 – Use of sold products	607	608
Category 12 – End-of-life treatment of sold products	36	37
Category 13 – Downstream leased assets	18	16
Category 14 - Franchises		5
Total Scope 3	5,993	4,720△

Energy and renewables – Retail

Total energy use (GWh)

	2022	2023	2024	2025	2026
Retail	541	524	492	488	486

Renewable energy (GWh/%)

	2022	2023	2024	2025	2026
Retail	103	301	246	280	294
Percentage of total energy	19 %	58 %	50 %	57 %	61 %

Energy use by source (GWh/%)

	2026	% of total
Electricity – non-renewable source	77	16 %
Imported steam	22	5 %
Natural Gas	88	18 %
Liquid Fuels	5	1 %
Solid fuels	–	– %
Renewables	294	60 %

Total energy exported (GWh)

	2022	2023	2024	2025	2026
Retail	–	–	–	–	–

Water use – Retail

Total water abstracted (million m^3)

	2022	2023	2024	2025	2026
Retail	–	–	1	1	1

Water reused (million m^3/%)

	2022	2023	2024	2025	2026
Retail	–	–	–	–	–
Percentage of total	– %	– %	– %	– %	– %

Water abstracted by source (million m^3/%)

	2026	% of total
Surface	–	– %
Groundwater	–	– %
Municipal and other	1	100 %

Waste and circularity – Retail

Total waste generated (000 tonnes)

	2022	2023	2024	2025	2026
Retail	77	85	86	91	95

Waste recycled (000 tonnes/%)

	2022	2023	2024	2025	2026
Retail	73	81	82	84	91
Percentage of total	95 %	96 %	95 %	93 %	95 %

Waste sent to landfill (000 tonnes/%)

	2022	2023	2024	2025	2026
Retail	3	3	4	6	4
Percentage of total	5 %	4 %	5 %	7 %	5 %

Plastic and packaging – Retail

Packaging used by segment (000 tonnes)

	2022	2023	2024	2025	2026
Retail	54	57	55	50	47

Grocery

Health, safety and wellbeing – Grocery

Work-related fatalities (n.)

	2022	2023	2024	2025	2026
Employees	–	1	–	–	–
Contractors	1	–	–	–	–

Lost Time Injuries – on-site (n./%)

	2022	2023	2024	2025	2026
Employees	106	121	119	106	97
Employee rate	0.81 %	0.93 %	0.89 %	0.79 %	0.70 %
Contractors	6	3	13	4	5
Contractor rate	0.24 %	0.12 %	0.43 %	0.20 %	0.24 %

Factories and retail operations with zero employee on-site LTIs (%)

	2022	2023	2024	2025	2026
Grocery	45 %	45 %	43 %	46 %	56 %

Diversity, equity and inclusion – Grocery

Gender metrics (n./%)

	n.	%
Total employees*	18,885	100 %
Men in workforce	12,831	68 %
Women in workforce	6,054	32 %
Number of senior management roles**	964	100 %
Number of men in senior management roles	526	55 %
Number of women in senior management roles	436	45 %

* Full-time, part-time and seasonal/contractors.

** Includes directorships of subsidiary undertakings.

GHG emissions – Grocery

GHG emissions – Scopes 1 and 2 (market-based) (000 tonnes CO_2e)

	2022	2023	2024	2025	2026
Grocery	423	404	385	349	367

GHG emissions – by Scope (000 tonnes CO_2e)

	2022	2023	2024	2025	2026
Scope 1: Combustion of fuel and operation of machinery	231	203	195	157	157
Scope 1: Generation and use of renewables	–	–	–	–	–
Total Scope 1	231	203	195	157	157
Scope 2: Location-based	181	176	174	169	155
Scope 2: Market-based	192	201	190	192	210
Biogenic emissions	8	24	14	13	12

Energy and renewables – Grocery

Total energy use (GWh)

	2022	2023	2024	2025	2026
Grocery	1,310	1,266	1,235	1,109	1,116

Renewable energy (GWh/%)

	2022	2023	2024	2025	2026
Grocery	85	51	67	56	70
Percentage of total energy	6 %	4 %	5 %	5 %	6 %

Energy use by source (GWh/%)

	2026	% of total
Electricity – non-renewable source	345	31 %
Imported steam	4	– %
Natural Gas	631	57 %
Liquid Fuels	65	6 %
Solid fuels	–	– %
Renewables	70	6 %

Total energy exported (GWh)

	2022	2023	2024	2025	2026
Grocery	–	–	–	–	1

Water use – Grocery

Total water abstracted (million m³)

	2022	2023	2024	2025	2026
Grocery	5	4	5	5	5

Water reused (million m³/%)

	2022	2023	2024	2025	2026
Grocery	–	–	–	–	–
Percentage of total	4 %	4 %	4 %	5 %	3 %

Water abstracted by source (million m³/%)

	2026	% of total
Surface	1	20 %
Groundwater	0	– %
Municipal and other	4	80 %

Waste and circularity – Grocery

Waste generated (000 tonnes)

	2022	2023	2024	2025	2026
Grocery	83	85	94	91	97

Waste recycled (000 tonnes/%)

	2022	2023	2024	2025	2026
Grocery	70	70	81	78	83
Percentage of total	84 %	82 %	86 %	86 %	85 %

Waste sent to landfill (000 tonnes/%)

	2022	2023	2024	2025	2026
Grocery	13	15	13	13	14
Percentage of total	16 %	18 %	14 %	14 %	15 %

Plastic and packaging – Grocery

Packaging used by segment (000 tonnes)

	2022	2023	2024	2025	2026
Grocery	158	142	142	149	148

Ingredients

Health, safety and wellbeing – Ingredients

Work-related fatalities (n.)

	2022	2023	2024	2025	2026
Employees	–	–	–	–	–
Contractors	1	–	1	–	1

Lost Time Injuries – on-site (n./%)

	2022	2023	2024	2025	2026
Employees	8	7	15	24	14
Employee rate	0.13 %	0.12 %	0.26 %	0.39 %	0.23 %
Contractors	3	8	4	5	3
Contractor rate	0.15 %	0.40 %	0.20 %	0.25 %	0.16 %

Factories and retail operations with zero employee on-site LTIs (%)

	2022	2023	2024	2025	2026
Ingredients	83 %	89 %	80 %	78 %	81 %

Diversity, equity and inclusion – Ingredients

Gender metrics (n./%)

	n.	%
Total employees*	7,946	100 %
Men in workforce	5,784	73 %
Women in workforce	2,162	27 %
Number of senior management roles**	786	100 %
Number of men in senior management roles	505	64 %
Number of women in senior management roles	276	35 %

* Full-time, part-time and seasonal/contractors.

** Includes directorships of subsidiary undertakings.

GHG emissions – Ingredients

GHG emissions – Scopes 1 and 2 (market-based) (000 tonnes CO_2e)

	2022	2023	2024	2025	2026
Ingredients	358	258	210	221	219

GHG emissions – by Scope (000 tonnes CO_2e)

	2022	2023	2024	2025	2026
Scope 1: Combustion of fuel and operation of machinery	173	151	135	142	151
Scope 1: Generation and use of renewables	–	–	–	–	–
Total Scope 1	173	151	135	142	151
Scope 2: Location-based	209	141	122	136	132
Scope 2: Market-based	185	107	74	79	67
Biogenic emissions	270	253	239	247	280

Energy and renewables – Ingredients

Total energy use (GWh)

	2022	2023	2024	2025	2026
Ingredients	1,492	1,336	1,238	1,327	1,404

Renewable energy (GWh/%)

	2022	2023	2024	2025	2026
Ingredients	286	309	272	355	389
Percentage of total energy	19 %	23 %	22 %	27 %	28 %

Energy use by source (GWh/%)

	2026	% of total
Electricity – non-renewable source	152	11 %
Imported steam	75	5 %
Natural Gas	715	51 %
Liquid Fuels	73	5 %
Solid fuels	–	– %
Renewables	389	28 %

Total energy exported (GWh)

	2022	2023	2024	2025	2026
Ingredients	16	17	2	1	11

Water use – Ingredients

Total water abstracted (million m³)

	2022	2023	2024	2025	2026
Ingredients	19	17	16	15	16

Water reused (million m³/%)

	2022	2023	2024	2025	2026
Ingredients	1	–	–	–	–
Percentage of total	3 %	2 %	3 %	2 %	3 %

Water abstracted by source (million m³/%)

	2026	% of total
Surface	1	6 %
Groundwater	11	69 %
Municipal and other	4	25 %

Waste and circularity – Ingredients

Total waste generated (000 tonnes)

	2022	2023	2024	2025	2026
Ingredients	101	69	31	41	43

Waste recycled (000 tonnes/%)

	2022	2023	2024	2025	2026
Ingredients	92	61	23	33	34
Percentage of total	91 %	88 %	75 %	80 %	79 %

Waste sent to landfill (000 tonnes/%)

	2022	2023	2024	2025	2026
Ingredients	9	9	8	8	9
Percentage of total	9 %	12 %	25 %	20 %	21 %

Plastic and packaging – Ingredients

Packaging used by segment (000 tonnes)

	2022	2023	2024	2025	2026
Ingredients	27	27	27	28	29

Sugar

Health, safety and wellbeing – Sugar

Work-related fatalities (n.)

	2022	2023	2024	2025	2026
Employees	1	1	1	–	1
Contractors	–	1	4	1	3

Lost Time Injuries – on-site (n./%)

	2022	2023	2024	2025	2026
Employees	44	43	57	66	78
Employee rate	0.14 %	0.15 %	0.21 %	0.21 %	0.27 %
Contractors	10	24	33	30	33
Contractor rate	0.05 %	0.16 %	0.19 %	0.14 %	0.14 %

Factories and retail operations with zero employee on-site LTIs (%)

	2022	2023	2024	2025	2026
Sugar	31 %	31 %	10 %	32 %	26 %

Diversity, equity and inclusion – Sugar

Gender metrics (n./%)

	n.	%
Total employees*	27,696	100 %
Men in workforce	22,117	80 %
Women in workforce	5,579	20 %
Number of senior management roles**	311	100 %
Number of men in senior management roles	209	67 %
Number of women in senior management roles	102	33 %

* Full-time, part-time and seasonal/contractors.

** Includes directorships of subsidiary undertakings.

GHG emissions – Sugar

GHG emissions – Scopes 1 and 2 (market-based) (000 tonnes CO_2e)

	2022	2023	2024	2025	2026
Sugar	1,801	1,746	1,888	1,724	1,385

GHG emissions – by Scope (000's tonnes CO_2e)

	2022	2023	2024	2025	2026
Scope 1: Combustion of fuel and operation of machinery	1,610	1,473	1,597	1,475	1,221
Scope 1: Generation and use of renewables	72	76	72	63	56
Total Scope 1	1,682	1,549	1,669	1,538	1,277
Scope 2: Location-based	113	189	208	177	111
Scope 2: Market-based	119	197	219	186	109
Biogenic emissions	3,537	3,908	3,793	3,179	3,460

Energy and renewables – Sugar

Total energy use (GWh)

	2022	2023	2024	2025	2026
Sugar	16,577	17,213	17,534	15,340	15,298

Renewable energy (GWh/%)

	2022	2023	2024	2025	2026
Sugar	10,796	11,549	11,108	9,252	10,337
Percentage of total	65 %	67 %	63 %	60 %	68 %

Energy use by source (GWh/%)

	2026	% of total
Electricity – non-renewable source	272	2 %
Imported steam	14	– %
Natural Gas	3,898	25 %
Liquid Fuels	49	– %
Solid fuels	728	5 %
Renewables	10,337	68 %

Total energy exported (GWh)

	2022	2023	2024	2025	2026
Sugar	862	850	850	757	804

Water use – Sugar

Total water abstracted (million m³)

	2022	2023	2024	2025	2026
Sugar	767	837	859	787	741

Water reused (million m³/%)

	2022	2023	2024	2025	2026
Sugar	203	214	215	200	185
Percentage of total	27 %	26 %	25 %	25 %	25 %

Water abstracted by source (million m³/%)

	2026	% of total
Surface	734	99 %
Groundwater	5	1 %
Municipal and other	2	– %

Waste and circularity – Sugar

Total waste generated (000 tonnes)

	2022	2023	2024	2025	2026
Sugar	192	129	282	279	116

Waste recycled (000 tonnes/%)

	2022	2023	2024	2025	2026
Sugar	185	126	279	274	109
Percentage of total	97 %	98 %	99 %	98 %	94 %

Waste sent to landfill (000 tonnes/%)

	2022	2023	2024	2025	2026
Sugar	6	3	3	5	7
Percentage of total	3 %	2 %	1 %	2 %	6 %

Plastic and packaging – Sugar

Packaging used by segment (000 tonnes)

	2022	2023	2024	2025	2026
Sugar	21	14	11	15	12

Agriculture

Health, safety and wellbeing – Agriculture

Work-related fatalities (n.)

	2022	2023	2024	2025	2026
Employees	–	–	–	–	–
Contractors	–	–	–	–	–

Lost Time Injuries – on-site (n./%)

	2022	2023	2024	2025	2026
Employees	11	15	9	16	13
Employee rate	0.39 %	0.53 %	0.28 %	0.51 %	0.42 %
Contractors	2	3	–	1	1
Contractor rate	0.93 %	1.39 %	— %	0.16 %	0.14 %

Factories and retail operations with zero employee on-site LTIs (%)

	2022	2023	2024	2025	2026
Agriculture	66 %	67 %	76 %	65 %	78 %

Diversity, equity and inclusion – Agriculture

Gender metrics (n./%)

	n.	%
Total employees*	3,186	100 %
Men in workforce	2,001	63 %
Women in workforce	1,185	37 %
Number of senior management roles**	436	100 %
Number of men in senior management roles	249	57 %
Number of women in senior management roles	185	42 %

* Full-time, part-time and seasonal/contractors.

** Includes directorships of subsidiary undertakings.

GHG emissions – Agriculture

GHG emissions – Scopes 1 and 2 (market-based) by segment (000 tonnes CO_2e)

	2022	2023	2024	2025	2026
Agriculture	71	83	68	71	62

GHG emissions – by Scope (000 tonnes CO_2e)

	2022	2023	2024	2025	2026
Scope 1: Combustion of fuel and operation of machinery	37	49	38	36	31
Scope 1: Generation and use of renewables	–	–	–	–	–
Total Scope 1	37	49	38	36	31
Scope 2: Location-based	28	23	22	22	19
Scope 2: Market-based	34	34	30	34	31
Biogenic emissions	–	–	–	–	2

Energy and renewables – Agriculture

Total energy use (GWh)

	2022	2023	2024	2025	2026
Agriculture	222	209	198	194	169

Renewable energy (GWh/%)

	2022	2023	2024	2025	2026
Agriculture	26	12	18	11	10
Percentage of total energy	12 %	6 %	9 %	6 %	6 %

Energy use by source (GWh/%)

	2026	% of total
Electricity – non-renewable source	60	36 %
Imported steam	15	9 %
Natural Gas	71	42 %
Liquid Fuels	13	8 %
Solid fuels	–	– %
Renewables	10	6 %

Total energy exported (GWh)

	2022	2023	2024	2025	2026
Agriculture	50	42	35	37	37

Water use – Agriculture

Total water abstracted (million m³)

	2022	2023	2024	2025	2026
Agriculture	0.3	0.3	0.2	0.2	0.2

Water reused (million m³/%)

	2022	2023	2024	2025	2026
Agriculture	–	–	–	–	–
Percentage of total	– %	– %	1 %	1 %	1 %

Water abstracted by source (million m³/%)

	2026	% of total
Surface	–	– %
Groundwater	–	– %
Municipal and other	0	– %

Waste and circularity – Agriculture

Total waste generated (000 tonnes)

	2022	2023	2024	2025	2026
Agriculture	6	6	6	8	8

Waste recycled (000 tonnes/%)

	2022	2023	2024	2025	2026
Agriculture	5	5	5	7	7
Percentage of total	80 %	84 %	87 %	92 %	91 %

Waste sent to landfill (000 tonnes/%)

	2022	2023	2024	2025	2026
Agriculture	1	1	1	1	1
Percentage of total	20 %	16 %	13 %	8 %	9 %

Plastic and packaging – Agriculture

Packaging used by segment (000 tonnes)

	2022	2023	2024	2025	2026
Agriculture	4	5	6	7	5

Scope of reporting

The Group data in the report on our environmental and safety KPIs (including calculation of ratios and rates) covered the period 1 August to 31 July. This excludes Primark selling space, numbers of countries of operation and employee numbers.

Associated British Foods plc has five business segments: Retail, Grocery, Ingredients, Sugar and Agriculture. Across these segments, we have a total of 754 production sites, warehouses, distribution centres, offices or retail stores which have collated their relevant environment and safety data for this reporting period. Primark's stores, offices and distribution centres account for 510 reporting sites. Where relevant, the data also includes Primark sites which closed during the reporting year along with some new locations that are preparing to open.

Any business acquired part-way through a reporting year is not required to provide its annual safety or environment data to Associated British Foods in that year. Inclusion in subsequent years reporting is assessed on a case-by-case basis, dependent on their material contribution to Group performance and establishment of accurate measurement processes and systems.

For the current and prior reporting years, safety and environment data is from companies over which the Group has financial control. Control is determined with reference to the financial control tests. Control exists where the Group has the power to unilaterally, directly or indirectly, direct the activities of an entity as to affect significantly the returns of the entity. This represents a change over previous years reporting and the comparative numbers have been restated accordingly.

Across the Group, we use a number of key performance indicators to measure our safety and environmental performance. To ensure these are applied consistently, we apply standard definitions. These definitions are included in our detailed reporting guidance distributed to all businesses, including the methodologies we use for our greenhouse gas ('GHG') emissions reporting.

Due to rounding, business segment numbers presented throughout our Responsibility disclosures may not add to precisely the Group totals reported. Our reported KPIs on employee and gender metrics are average numbers of men and women employed for the financial year.

The basis of reporting information for the Primark metrics listed below can be found on the Primark website:

- Percentage of Primark's cotton clothes containing Primark preferred cotton sources (organic cotton, recycled cotton, cotton from Cotton made in Africa (CmiA) or cotton from the Primark Cotton Project).
- Percentage of Primark's clothing unit sales containing recycled or more sustainably sourced materials (organic cotton, recycled cotton, cotton from Cotton made in Africa (CmiA), cotton from the Primark Cotton Project, recycled acrylic, recycled polyamide (nylon), recycled polyester and viscose, modal and lyocell that satisfy the minimum content criteria outlined in Primark's Fibres Glossary within the main body of the clothing unit[1])
- Proportion of all clothing unit sales that are circular by design (%)
- Percentage of waste diverted from landfill
- Primark Ethical Trade Audits

1. https://corporate.primark.com/en-gb/a/news/sustainability-and-ethics-news/understanding-the-fibres-in-your-clothes

Assurance

Ernst & Young (EY) has provided independent limited assurance over 25 environment, people and safety key performance indicators (KPIs). These KPIs are highlighted in this update with the symbol △. The data in this report on our environmental and safety KPIs covered the period 1 August to 31 July, excluding employee numbers. EY conducted its engagement in accordance with the International Federation of Accountants' International Standard on Assurance Engagements Other than Audits or Reviews of Historical Financial Information – known as ISAE 3000 (Revised).

How we assess our safety and environmental performance

Safety and environment data is entered by each site into a Group-managed data system. All data is reviewed at the individual business level, by a senior environmental, safety, operational or financial representative, or a cross-functional team representing these roles, with a finance representative approving final data.

The Finance Transformation Team, part of the Group Finance function, oversees and coordinates the collection of non-financial data used for Group reporting. The team works closely with the Health and safety and Environment teams to support timely and accurate reporting and coordinates finance teams across the Group's businesses to maintain robust and consistent data collection aligned with assurance requirements.

Throughout the year, we collaborate with all our businesses to help them with continuous improvement in data accuracy and to meet recognised reporting standards. This work includes regular training, distribution of materials and consultation if changes are made to data requirements or the reporting system.

All the data we report is based on the best possible systems and methodologies currently available to us and, where applicable, aligned with internationally or nationally recognised standards. Where possible, we use accurate data from sources such as invoices, meter readings and weight measurements. These are also subject to continuous improvement.

We report our Group-level and business segment data for the past five years to provide a good overview of our short- to medium-term performance and identify segment-level contribution to Group data.

Assurance statement

Independent Limited Assurance Report to the Directors of Associated British Foods plc

Ernst & Young LLP ('EY') was engaged by Associated British Foods plc ('the Company') to perform a limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) to report on the Company's selected non-financial indicators as listed below in Table 1 (the 'Subject Matter') for the year ended 31 July 2026 (or the 52 weeks ended 13 September 2026 for metrics marked with an asterisk) presented on the Associated British Foods plc 2026 Annual Report and in the 2026 Data subsection of the Responsibility section of the Company's website (together the 'Reports'). In preparing the Subject Matter, the Company applied the 'Methodologies' and 'Scope of reporting' as set out in the 2026 Data subsection of the Responsibility section of the Company's website (the 'Criteria').

The Subject Matter is marked up with a △ symbol within the Reports. Other than as described in the preceding paragraph we did not perform assurance procedures on any other information included in the Reports, and accordingly, we do not express an opinion or conclusion on any information, other than the sustainability metrics marked with a △ symbol.

Table 1. List of selected non-financial indicators

Topic	Indicator name
Associated British Foods plc – Group	
Health and Safety (H&S)	• Number of work-related fatalities to employees • Number of work-related fatalities to independent contractors as a result of Associated British Foods' work activities • Number of Lost Time Injuries (LTIs) to employees on-site • Number of LTIs to contractors on-site • LTIs rate (%) to employees on-site • LTIs rate (%) to contractors on-site

Environment	• Total energy consumed (GWh)
	• Percentage of renewable energy (%)
	• Total energy exported (GWh)
	• Biogenic carbon emissions (tCO_2e)
	• Greenhouse gas emissions (tCO_2e) consisting of
	  • Scope 1
	  • Scope 2 location-based
	  • Scope 2 market-based
	• Total Scope 1 and Scope 2 (market-based) greenhouse gas emissions (tCO_2e)
	• Total waste generated (tonnes)
	• Percentage of waste generated sent for recycling or other beneficial use (%)
	• Quantity of packaging used for the containment, protection, handling, delivery and presentation of goods (tonnes)
	• Total water abstracted (m^3)
	• Water reused or recycled (m^3)

People	• Number of employees* • Percentage of women in workforce (%)*
Business segment specific – Primark	
Environment	• Greenhouse gas emissions (Scopes 1, 2 market-based and 3) (tCO_2e) • Percentage of our clothing unit sales containing recycled or more sustainably sourced materials (%) • Selling space (sq. ft)* • Number of countries of operation*

Conclusion

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the Subject Matter is not prepared, in all material respects, in accordance with the Criteria

Basis for our conclusion

We conducted our engagement in accordance with International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information, as promulgated by the International Auditing and Assurance Standards Board (IAASB) and the terms of our engagement letter dated 8 June 2026, and subsequently amended on 28 October 2026, as agreed with the Company.

In performing this engagement, we have applied International Standard on Quality Management ('ISQM') 1 Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. We have maintained our independence and other ethical requirements of the Institute of Chartered Accountants of England and Wales ('ICAEW') Code of Ethics (which includes the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants ('IESBA')). We are the independent auditor of the Company and therefore we will also comply with the independence requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard as applied to listed public interest entities.

Responsibilities of the Company

The Subject Matter needs to be read and understood together with the Criteria. The directors of the Company are solely responsible for:

- the selection of the Subject Matter to be assured;
- selecting suitable Criteria against which the Subject Matter is to be evaluated and ensuring the Criteria is relevant and appropriate;
- preparing and presenting the Subject Matter in accordance with the Criteria; and
- designing and implementing internal controls and other processes they determine is necessary, to enable the Subject Matter to be free from material misstatement, whether due to fraud or error.

Responsibilities of Ernst & Young LLP

It is our responsibility to:

- plan and perform the engagement to obtain limited assurance in respect of whether the Subject Matter has not been prepared in all material respects in accordance with the Criteria;
- form an independent conclusion on the basis of the work performed and evidence obtained; and
- report our conclusion to the directors of the Company.

Our approach

We conducted our engagement in accordance with International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information and ISAE 3410, Assurance Engagements on Greenhouse Gas Statements, as promulgated by the International Auditing and Assurance Standards Board (IAASB).

Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to issue a report.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Subject Matter and related information and applying analytical and other appropriate procedures.

Because a limited assurance engagement can cover a range of assurance, the detail of the procedures we have performed is included below, so that our conclusion can be understood in the context of the nature, timing and extent of procedures we performed:

- Engaged with selected members of the Company's leadership and senior management to discuss the governance structures around the preparation of the Subject Matter.
- Made enquiries and performing walkthroughs with key data owners within each division, and the central team, to understand the processes to capture, collate, aggregate, validate and source the data required to generate the Subject Matter as it relates to the Company's consolidated figures.
- Performed analytical procedures over the quantitative elements of the Subject Matter, including consideration of trends, to identify potential anomalies within the Subject Matter and obtain management explanations for any significant differences identified.

- Analysed each division's contribution to the Company's consolidated figures to identify material risk areas and designed analytical or substantive procedures responsive to these risks, consistent with the established Criteria.
- Where deemed necessary tested, on a sample basis, underlying source information to check the accuracy of the Subject Matter
- Recalculated the group-level computations to assess the accuracy of data aggregation and consolidation for reporting purpose.
- Read the other information in the Associated British Foods plc 2026 Annual Report to identify any material inconsistencies between the other information and the Subject Matter.

We also performed such other procedures as we considered necessary in the circumstances.

Inherent limitations

Non-financial information is subject to more inherent limitations than financial information, given the characteristics of the underlying subject matter. Because there is not yet a large body of established practice upon which to base measurement and evaluation techniques, the methods used for measuring or evaluating non-financial information, including the precision of different techniques, can differ, yet be equally acceptable. This may affect the comparability between entities, and over time.

Our conclusion 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 GHG (Greenhouse Gas emissions) 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.

Use of our report

This report is produced in accordance with the terms of our engagement letter dated 8 June 2026, and subsequently amended on 28 October 2026, solely for the purpose of reporting to the directors of the Company in connection with the Subject Matter for the period ended 31 July 2026 (or for the 52 weeks ended 13 September 2026 for metrics marked with an asterisk in Table 1).

Those terms permit disclosure on the Company's website, solely for the purpose of the Company showing that it has obtained an independent assurance report in connection with the Subject Matter.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors as a body, for our work, for this report, or for the conclusions we have formed. This engagement is separate to, and distinct from, our appointment as the auditor to the Company.

Ernst & Young LLP
Reading

3 November 2026