



# Lee Valley Foods Ltd

## *Comprehensive · VSME Sustainability Report*

FY 2025 · REPORT VSME-2025-90F13C

REVIEWED BY R. SHARMA

SAMPLE REPORT: THE COMPANY, ITS LEDGER AND ITS FIGURES ARE FICTIONAL.

**§ 1 REPORT IDENTITY & BASIS**

B1

This Comprehensive VSME report covers Lee Valley Foods Ltd for FY 2025, prepared on the official EFRAG VSME Digital Template.

|                                                 |                                                                                                          |
|-------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| Legal name of the undertaking                   | Lee Valley Foods Ltd                                                                                     |
| Entity identifier (e.g. LEI / registration no.) | IECR0.SAMPLE-4810                                                                                        |
| Identifier scheme                               | EU ID                                                                                                    |
| Country of primary operations                   | Ireland                                                                                                  |
| Legal form                                      | private limited liability undertaking                                                                    |
| NACE sector code                                | 10.71                                                                                                    |
| Total employees                                 | 48                                                                                                       |
| How employees were counted                      | At the end of the reporting period                                                                       |
| Employee figure is                              | Headcount                                                                                                |
| Reporting currency                              | EUR                                                                                                      |
| Balance sheet total (assets)                    | 4,600,000 EUR                                                                                            |
| Annual turnover (revenue)                       | 8,400,000 EUR                                                                                            |
| Reporting period - start                        | 2025-01-01                                                                                               |
| Reporting period - end                          | 2025-12-31                                                                                               |
| Basis for reporting                             | individual                                                                                               |
| Your sites                                      | Street address: Unit 7, Riverside<br>Business Park · Postal code: T12<br>· City: Cork · Country: Ireland |

§ 2    **REPORTED DISCLOSURES**

comprehensive

Every disclosure reported in this report, by VSME section. Emissions figures and the GHG-intensity ratios are presented separately in § 3.

B3    **ENERGY AND GREENHOUSE GAS EMISSIONS**

|                          |              |
|--------------------------|--------------|
| Total energy consumption | 1,773.30 MWh |
|--------------------------|--------------|

B6    **WATER**

|                                   |                      |
|-----------------------------------|----------------------|
| Total water withdrawn (all sites) | 9,800 m <sup>3</sup> |
|-----------------------------------|----------------------|

B7    **RESOURCE USE, CIRCULAR ECONOMY AND WASTE MANAGEMENT**

Do you apply circular-economy principles? No

Waste generated, by type Type of waste: 02 06 01 -  
Non-Hazardous - Materials  
unsuitable for consumption or  
processing · Unit: metric tonnes  
(t) · Diverted to recycling or  
reuse: 18.40 · Directed to  
disposal: 3.10

Waste generated, by type Type of waste: 15 01 01 -  
Non-Hazardous - Paper and  
cardboard packaging · Unit:  
metric tonnes (t) · Diverted to  
recycling or reuse: 22.60 ·  
Directed to disposal: 0

Waste generated, by type Type of waste: 20 03 01 -  
Non-Hazardous - Mixed municipal  
waste · Unit: metric tonnes (t) ·  
Diverted to recycling or reuse: 0  
· Directed to disposal: 14.20

Hazardous waste generated 0.00 t

Non-hazardous waste generated 58.30 t

Total waste generated 58.30 t

Waste diverted to recycling or reuse 41.00 t

Waste directed to disposal 17.30 t

## **B9** **WORKFORCE - HEALTH AND SAFETY**

Recordable work-related accidents 2

Hours worked by one full-time employee in the year 1,720

Work-related fatalities (injury or ill health) 0

Rate of recordable work-related accidents (per 200,000 hours worked) 4.84

## **B10** **WORKFORCE - REMUNERATION, COLLECTIVE BARGAINING AND TRAINING**

|                                                            |       |
|------------------------------------------------------------|-------|
| Do all employees receive pay at or above the minimum wage? | Yes   |
| Employees covered by collective bargaining agreements      | 0     |
| Avg annual training hours - male                           | 10    |
| Avg annual training hours - female                         | 12    |
| Employees covered by collective bargaining                 | 0.0 % |

## **B8**      **WORKFORCE - GENERAL CHARACTERISTICS**

|                              |    |
|------------------------------|----|
| Permanent-contract employees | 44 |
| Temporary-contract employees | 4  |
| Female employees             | 26 |
| Male employees               | 22 |

## **B11**      **CONVICTIONS AND FINES FOR CORRUPTION AND BRIBERY**

|                       |       |
|-----------------------|-------|
| Number of convictions | 0     |
| Total amount of fines | 0 EUR |

## **C1**      **STRATEGY: BUSINESS MODEL AND SUSTAINABILITY-RELATED INITIATIVES**

### **Significant groups of products / services offered**

Bread, cakes and chilled savoury foods for Irish supermarkets and food service.

### **Significant markets you operate in**

Ireland, and Northern Ireland through one distributor.

### **Main business relationships**

Two supermarket groups take 70% of sales; flour and dairy from four Irish suppliers.

## **C8**      **REVENUES FROM CERTAIN SECTORS AND EXCLUSION FROM EU REFERENCE BENCHMARKS**

|                                                      |    |
|------------------------------------------------------|----|
| Excluded from EU Paris-aligned reference benchmarks? | No |
|------------------------------------------------------|----|

## **C6**      **ADDITIONAL OWN WORKFORCE INFORMATION - HUMAN RIGHTS POLICIES AND PROCESSES**

|                                                      |     |
|------------------------------------------------------|-----|
| Do you have a code of conduct / human-rights policy? | Yes |
|------------------------------------------------------|-----|

|                              |                                                                  |
|------------------------------|------------------------------------------------------------------|
| If yes, which does it cover? | Child labour, Forced labour, Discrimination, Accident prevention |
|------------------------------|------------------------------------------------------------------|

|                                                         |     |
|---------------------------------------------------------|-----|
| Do you have a complaint-handling mechanism for workers? | Yes |
|---------------------------------------------------------|-----|

## C7 SEVERE NEGATIVE HUMAN RIGHTS INCIDENTS

|                                                         |    |
|---------------------------------------------------------|----|
| Confirmed human-rights incidents in your own workforce? | No |
|---------------------------------------------------------|----|

|                                                             |    |
|-------------------------------------------------------------|----|
| Aware of confirmed incidents involving value-chain workers? | No |
|-------------------------------------------------------------|----|

## C3 GHG REDUCTION TARGETS AND CLIMATE TRANSITION

|                                              |     |
|----------------------------------------------|-----|
| Have you set GHG emission reduction targets? | Yes |
|----------------------------------------------|-----|

|           |      |
|-----------|------|
| Base year | 2023 |
|-----------|------|

|             |      |
|-------------|------|
| Target year | 2030 |
|-------------|------|

|                          |                        |
|--------------------------|------------------------|
| Scope 1 in the base year | 260 tCO <sub>2</sub> e |
|--------------------------|------------------------|

|                |                        |
|----------------|------------------------|
| Scope 1 target | 170 tCO <sub>2</sub> e |
|----------------|------------------------|

|                                           |                        |
|-------------------------------------------|------------------------|
| Scope 2 (location-based) in the base year | 110 tCO <sub>2</sub> e |
|-------------------------------------------|------------------------|

|                                 |                       |
|---------------------------------|-----------------------|
| Scope 2 (location-based) target | 45 tCO <sub>2</sub> e |
|---------------------------------|-----------------------|

|                                                     |                        |
|-----------------------------------------------------|------------------------|
| Scope 3 in the base year (if your target covers it) | 150 tCO <sub>2</sub> e |
|-----------------------------------------------------|------------------------|

|                                           |                        |
|-------------------------------------------|------------------------|
| Scope 3 target (if your target covers it) | 125 tCO <sub>2</sub> e |
|-------------------------------------------|------------------------|

|                                                 |    |
|-------------------------------------------------|----|
| Do you operate in a high climate impact sector? | No |
|-------------------------------------------------|----|

|                                                                |         |
|----------------------------------------------------------------|---------|
| Targeted change from base year, Scope 1 and 2 (location-based) | -41.9 % |
|----------------------------------------------------------------|---------|

|                                                                   |         |
|-------------------------------------------------------------------|---------|
| Targeted change from base year, Scope 1, 2 and 3 (location-based) | -34.6 % |
|-------------------------------------------------------------------|---------|

### List of main actions to achieve your targets

Electric ovens on the second line from 2027; a green tariff from 2026.

§ 3 GHG EMISSIONS & INTENSITIES

tCO<sub>2</sub>e

|                                             |                           |
|---------------------------------------------|---------------------------|
| Scope 1 - direct emissions                  | 258.20 tCO <sub>2</sub> e |
| Scope 2 - purchased energy (location-based) | 97.33 tCO <sub>2</sub> e  |
| Scope 3 - value-chain emissions             | 125.38 tCO <sub>2</sub> e |
| Total Scope 1 + 2 (location-based)          | 355.53 tCO <sub>2</sub> e |

Scope 1 and location-based Scope 2 are computed by our carbon engine from the spend / activity data provided; see § 5 for methodology and lineage.

§ 3.1 GHG-EMISSIONS INTENSITY

B3 and C3  
disclosure

|                                                |                                 |
|------------------------------------------------|---------------------------------|
| Scope 1 + 2 intensity (location-based)         | 42.3 tCO <sub>2</sub> e / EUR M |
| Total intensity incl. Scope 3 (location-based) | 57.3 tCO <sub>2</sub> e / EUR M |

## § 4 VALIDATION SUMMARY

Arelle / EFRAG

|                                 |                              |
|---------------------------------|------------------------------|
| Inline-XBRL taxonomy validation | PASSED                       |
| EFRAG VSME Digital Template     | v1.3.0                       |
| Validation engine               | Arelle (EFRAG VSME taxonomy) |
| Non-fatal issues flagged        | 0                            |
| Human reviewer                  | R. Sharma                    |

The inline-XBRL deliverable validated cleanly against the EFRAG VSME taxonomy with no errors or warnings.

**Reviewer.** Reviewed for completeness, internal consistency and format validity by R. Sharma. This review is a deliverable-quality check, not an opinion on the underlying data, and not an audit, assurance engagement or certification.

§ 5.1 DATA LINEAGE

where each figure  
comes from

|                                                       |                                           |
|-------------------------------------------------------|-------------------------------------------|
| Scope 1, location-based Scope 2 and Scope 3 emissions | Carbon engine (spend-based, GHG Protocol) |
| Scope 1+2 totals, GHG-emissions intensities           | Derived - computed, see § 5.3             |
| Reporting period dates                                | Derived from your reporting period        |
| All other disclosures                                 | As provided by Lee Valley Foods Ltd       |

§ 5.2 EMISSIONS METHODOLOGY

carbon engine

**Engine-computed emissions.** Scope 1, location-based Scope 2 and Scope 3 are computed by our carbon engine following the GHG Protocol Corporate Standard, using our **v2.6.15-2026-10-05** spend-based emission-factor pack. Location-based Scope 2 applies the electricity grid emission factor for the entity's country of primary operations. The detailed emissions evidence chain is available on request.

**Part of Scope 1 (propane, 3% of it) is still anchored to US fuel prices.** The rest of Scope 1 is fuel converted to litres and kWh at your country's official prices for the period. These fuels have no such price series, so their spend is divided by a US retail price, which overstates them where fuel costs more than in the US. Give us litres or kWh for them and the anchor goes; until then, read that part of Scope 1 as an upper bound.

**Scope 3 uses factors for your country's economy.** Purchased goods and services are converted with Open CEDA factors for Ireland: kg CO2e per US dollar spent with each industry, from a multi-regional input-output model that includes the upstream emissions of the imports that industry uses, priced at purchaser prices of the year of the spend. A good bought directly from abroad is still priced as output of your country's economy.

Spend-based emission factors for Ireland purchases: CEDA by Watershed. Source: Open CEDA 2025 by Watershed, accessed on 2026-09-29 from <https://registry.opendata.aws/open-ceda>, licensed under CC BY-SA 4.0 (<https://creativecommons.org/licenses/by-sa/4.0/>). Changes by aisustainablefuture.com: CEDA sectors averaged to our spend categories, with stores and wholesalers mapped to the goods they sell; converted from 2023 US dollars at producer prices to purchaser prices of the year of the spend (CEDA's latest index year for later spend), using CEDA's sector price index and, for sectors CEDA gives a trade margin (its purchaser-producer ratio), trade and transport margins priced at CEDA factors for the same country; spend converted to US dollars at the ECB reference rate for the month of each purchase (a fixed rate for a currency the ECB does not publish); a country value that is zero, or more than three times or less than a third of that country's usual level against its region,

replaced by CEDA's regional average scaled to that level. The adapted factors in this report are licensed under CC BY-SA 4.0. Source data provided as is, without warranties. No endorsement by Watershed is implied.

### § 5.3 DERIVED FIGURES

formulas

**Totals.** Total Scope 1 + 2 = Scope 1 + Scope 2 (location- or market-based as labelled).

**GHG-emissions intensity.** (Scope 1 + Scope 2 [+ Scope 3 for the Total ratios]) ÷ annual turnover. For readability the report shows it per million units of turnover (see § 3); the official template carries the per-unit value. Both derive from the same inputs and always agree.

### § 5.4 TOOLING & SCOPE

EFRAG

The official deliverables are generated on the **EFRAG VSME Digital Template 1.3.0** and converted to inline XBRL with the EFRAG VSME converter (**EFRAG mireport 1.3.0**), then validated against the EFRAG VSME taxonomy with Arelle (§ 4). The data is placed into the template's named disclosure datapoints; no figure is invented to fill a field.

**Standard.** Prepared under the VSME standard (Commission Recommendation (EU) 2025/1710 of 30 July 2025) on EFRAG's VSME Digital Template 1.3.0. The Voluntary Standard, Commission Delegated Regulation (EU) 2026/1560 of 3 July 2026, is based on the VSME and has applied since 24 September 2026, replacing it. EFRAG's template for it is due in November 2026.

**Scope.** This report restates the information you provided in the VSME structure and delivers it as valid, EFRAG-accepted files. It is not an audit or assurance engagement, and acceptance of a VSME report is at the discretion of the recipient (e.g. a bank or larger customer). Our revise-until-right guarantee covers accuracy against your provided data and the validity / acceptance of the delivered file format - never a guarantee of any compliance outcome or third-party approval.

**Disclaimer.** Prepared from data provided and attested by Lee Valley Foods Ltd. This is not an audit or assurance engagement; no opinion is expressed on the underlying data. Spend-based estimates carry +/-25-40% uncertainty.