
LWC Drinks Ltd

The UK's Largest Independent Drinks Wholesaler

Reporting Period Covered 01.10.2023 – 30.09.2024

GHG INVENTORY REPORT

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INTRODUCTION

The calculation of LWC Drinks Ltd's Scope 3 emissions is based on the Greenhouse Gas (GHG) protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The Scope 3 emissions are calculated by category in accordance with the guidelines of the GHG Protocol Standard (at least "minimum boundaries")

DESCRIPTIVE INFORMATION

Descriptive Information

Company Response

01
**COMPANY
NAME**

LWC Drinks Ltd

02
DESCRIPTION OF THE COMPANY

LWC Drinks Ltd is the UK's largest independent drinks distributor serving the whole of mainland UK. We supply over 15,500 hospitality outlets with the widest choice of quality products – both tried and tested favourites and on-trend craft brands. We also have a chain of 40 pubs in the North West called Dorbiere, but at this point this report does not include them, but will do so in the future

03
**CHOSEN CONSOLIDATION
APPROACH**

The emissions of LWC Drinks Ltd are reported on the basis of operational control

04
**DESCRIPTION OF THE
BUSINESSES AND OPERATIONS
INCLUDED IN THE COMPANY'S
ORGANISATIONAL BOUNDARY**

LWC Drinks Ltd is a multi-site operation working from a network of 17 warehouses strategically placed around England and Wales with new sites and acquisitions growing our reach on a regular basis. From these sites we operate our own fleet of delivery vehicles. For the year in question, we have not included subsidiary operations or businesses due to complexity or recent acquisition, including Hills Prospect, Glamorgan Brewing and Dorbiere Pub group.

05
**THE REPORTING PERIOD
COVERED**

01.10.2023 – 30.09.2024

06
**A LIST OF SCOPE 3 ACTIVITIES
INCLUDED IN
THE REPORT**

Category 1: Purchased goods & services
Category 2: Capital goods
Category 3: Fuel- and energy-related activities (not incl. in Scope 1 or 2)
Category 5: Waste generated in operations
Category 6: Business travel
Category 9: Downstream transportation and distribution

07

A LIST OF SCOPE 1, SCOPE 2, AND SCOPE 3 ACTIVITIES EXCLUDED FROM THE REPORT WITH JUSTIFICATION FOR THEIR EXCLUSION



Category 4: (Upstream transportation and distribution) Goods delivered to LWC Drinks Ltd by our suppliers usually have carriage cost included and are often delivered as part loads on large delivery HGVs, consequently it is not possible at this moment to separate out data on delivery emissions, although we hope to be able to obtain accurate information on this in the future by engaging with our supply chain.

Category 7: Commuting: There has not been time to conduct a full staff survey to be able to reasonably estimate emissions from commuting at this stage. A full survey is planned to take place during 2025 and the results of this are anticipated to be included in the inventory for next year's report.

Category 8: (Upstream leased assets). LWC Drinks Ltd do not have any upstream leased assets for the purposes of the GHG Inventory. Although certain offices and warehouses operate out of a leased building in most cases LWC Drinks Ltd are either the owners or the majority tenants, so we choose to report on the emissions related as part of our Scope 1 and 2 emissions.

Category 10: (Processing of Sold products) Not relevant to LWC Drinks Ltd's products.

Category 11: (Use of sold products) This cannot be reasonably tracked, and reliable figures would be almost impossible to obtain. These circumstances strongly compromise the reporting principles completeness, consistency and accuracy (and feasibility), thereby not serving our business goal of reducing GHG emissions along the value chain

Category 12: (End-of-life treatment of sold products) This cannot be reasonably tracked, and reliable figures would be almost impossible to obtain. These circumstances strongly compromise the reporting principles completeness, consistency and accuracy (and feasibility), thereby not serving our business goal of reducing GHG emissions along the value chain

08 THE YEAR CHOSEN AS BASE YEAR AND RATIONALE FOR CHOOSING THE BASE YEAR

Category 13: (Downstream leased assets)
 – Although downstream assets exist within the organisation, they represent a small proportion of emissions and are not material for measurement at this time, but will be monitored, measured and reported on as they become significant in the future.

Category 14: (Franchises) The company does not operate any franchises currently.

Category 15: (Investments) – The company does have investments in its subsidiaries but these primarily represent goodwill at the time of acquisition and therefore do not have emissions associated with them.

2024 has been chosen as the base year as this is the first year that the business has measured its Scope 3 emissions

09 ONCE A BASE YEAR HAS BEEN ESTABLISHED, SCOPE 3 EMISSIONS IN THE BASE YEAR

Not applicable

10 ONCE A BASE YEAR HAS BEEN ESTABLISHED, THE CHOSEN BASE YEAR EMISSIONS RECALCULATION POLICY. IF BASE YEAR EMISSIONS HAVE BEEN RECALCULATED, THE CONTEXT FOR ANY SIGNIFICANT EMISSIONS CHANGES THAT TRIGGERED THE RECALCULATION.

Our re-calculation policy shall be to re-calculate baseline emissions in the event of any significant acquisition or disposal of part of the business that represents more than 10% of turnover. LWC Drinks Ltd has recently acquired Hills Prospect and Glamorgan Brewery and it is anticipated that we will re- calculate our baseline emissions to account for these next year.



GREENHOUSE GAS EMISSIONS

Scopes and Categories

Scope 1: Direct emissions from owned/controlled operations

Metric Tons CO₂e

6,748.55

Scopes and Categories

Scope 2: Market-based: indirect emissions from use of purchased electricity

Metric Tons CO₂e

705.63

Upstream scope 3 emissions

Scopes and Categories

Purchased Goods and Services

Metric Tons CO₂e

489,660.94

% of Scope 3 emissions

97.4%

Scopes and Categories

Capital Goods

Metric Tons CO₂e

8,146.68

% of Scope 3 emissions

1.61%

Scopes and Categories

Fuel and energy related activities (not included in Scope 1 and 2)

Metric Tons CO₂e

1,818.96

% of Scope 3 emissions

0.35%

Scopes and Categories

Waste Generated in Operations

Metric Tons CO₂e

185.39

% of Scope 3 emissions

0.03%

Scopes and Categories

Business Travel

Metric Tons CO₂e

350.01

% of Scope 3 emissions

0.06%

Downstream Scope 3 emissions

Scopes and Categories

Downstream Transportation and distribution

Metric Tons CO₂e

2,809.84

% of Scope 3 emissions

0.55%

DESCRIPTION OF SCOPE 3 METHODOLOGIES AND DATA USED

Information on Methodologies and Data Used

Description of the types and sources of data used to calculate emissions

Description of the methodologies, allocation methods, and assumptions used to calculate emissions

Upstream scope 3 emissions

01 **CATEGORY 1 PURCHASED GOODS AND SERVICES**

Spend-based (secondary data): Monetary purchasing volume of the goods and services purchased in the reporting year were obtained from LWC Drinks Ltd's financial accounting team.

Emissions factors:
Supply chain emissions factors for spending on products and services were obtained from DEFRA SIC based conversion factors for 2021, the most recent available year.

The GHG emissions from goods and services were assessed based on the monetary purchasing volume in the reporting year by multiplying the amount of spending by the GHG conversion factors from the Defra 2021 SIC code conversion factors. The exception is water usage and waste which has been calculated using activity based (ie. actual usage) data.

02 **DESCRIPTION OF THE DATA QUALITY OF REPORTED EMISSIONS**

Fair

03 **PERCENTAGE OF EMISSIONS CALCULATED USING DATA OBTAINED FROM SUPPLIERS OR OTHER VALUE CHAIN PARTNERS**

0%

04 **CATEGORY 2 CAPITAL GOODS**

Spend-based (secondary data): Monetary purchasing volume of the goods and services purchased in the reporting year were obtained from LWC Drinks Ltd's financial accounting team.

Emissions factors:
Supply chain emissions factors for spending on products and services were obtained from DEFRA SIC based conversion factors for 2021, the most recent available year.

For all the key categories of capital goods, primarily computing goods, warehouse items and vehicles the related GHG emissions were assessed based on the monetary purchasing volume in the reporting year by multiplying the amount of spending by the GHG conversion factors from the Defra 2021 SIC code conversion factors.

Information on Methodologies and Data Used

Description of the types and sources of data used to calculate emissions

Description of the methodologies, allocation methods, and assumptions used to calculate emissions

05

DESCRIPTION OF THE DATA QUALITY OF REPORTED EMISSIONS

Fair

06

PERCENTAGE OF EMISSIONS CALCULATED USING DATA OBTAINED FROM SUPPLIERS OR OTHER VALUE CHAIN PARTNERS

0%

07

CATEGORY 3

Fuel and energy related activities (not included in Scope 1 and 2)

Activity data (primary data): The quantities of fuel and energy (gas, diesel and electricity) purchased in the reporting year were obtained from LWC Drinks Ltd's internal business data management systems.

Emissions factors (secondary data): The cradle-to-gate emissions factors were obtained from the DEFRA conversion factors for 2024. The grid related loss factor was also taken from DEFRA conversion factors for 2024.

The GHG emissions from the extraction, production and transportation of fossil fuels used for production of gas and diesel and the generation of electricity were determined by multiplying the amount of purchased fuels and electricity by their respective CO2e emission factors obtained from the 2024 DEFRA conversion factors. The GHG emissions from the transmission and distribution of electricity were determined by multiplying the amount of purchased electricity by the CO2e emissions factor for T&D losses, obtained from the 2024 DEFRA conversion factors.

08

DESCRIPTION OF THE DATA QUALITY OF REPORTED EMISSIONS

Good

09

PERCENTAGE OF EMISSIONS CALCULATED USING DATA OBTAINED FROM SUPPLIERS OR OTHER VALUE CHAIN PARTNERS

0%

Information on Methodologies and Data Used

Description of the types and sources of data used to calculate emissions

Description of the methodologies, allocation methods, and assumptions used to calculate emissions

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CATEGORY 5
Waste generated in operations

Spend-based data (secondary data):
Monetary purchasing value of the waste services in the reporting year were obtained from LWC Drinks Ltd's financial accounting team.

Emissions factors:
Supply chain emissions factors for spending on products and services were obtained from DEFRA SIC based conversion factors for 2021, the most recent available year.

The related GHG emissions from processing of waste from operations were assessed based on the monetary purchasing volume in the reporting year by multiplying the amount of spending by the GHG conversion factors from the Defra 2021 SIC code conversion factors.

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DESCRIPTION OF THE DATA QUALITY OF REPORTED EMISSIONS

Fair

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PERCENTAGE OF EMISSIONS CALCULATED USING DATA OBTAINED FROM SUPPLIERS OR OTHER VALUE CHAIN PARTNERS

0%

13

CATEGORY 6
Business Travel

Spend-based (secondary data):
Details from expense claims covering costs such as parking, accommodation, trains, taxis and flights as processed by the financial accounts team.

Emissions factors:
CO2e conversion factors for all forms of travel were taken from DEFRA SIC based conversion factors for 2024

The GHG emissions associated with travel by LWC Drinks Ltd employees was calculated by multiplying the on key categories of transport, accommodation and related expenses and multiplying these by the GHG conversion factors from the Defra 2021 SIC code conversion factors.

Information on Methodologies and Data Used

Description of the types and sources of data used to calculate emissions

Description of the methodologies, allocation methods, and assumptions used to calculate emissions

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DESCRIPTION OF THE DATA QUALITY OF REPORTED EMISSIONS

Fair

15

PERCENTAGE OF EMISSIONS CALCULATED USING DATA OBTAINED FROM SUPPLIERS OR OTHER VALUE CHAIN PARTNERS

0%

Downstream Scope 3 emissions

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CATEGORY 9

Downstream Transportation and distribution

Spend-based data (secondary data):
Monetary purchasing value of the customer delivery transport purchased in the reporting year were obtained from LWC Drinks Ltd's financial accounting team.

Emissions factors:
Supply chain emissions factors for spending on transport services were obtained from DEFRA SIC based conversion factors for 2021, the most recent available year.

The related GHG emissions from Downstream transportation of goods by third parties were assessed based on the monetary purchasing volume in the reporting year by multiplying the amount of spending by the GHG conversion factors from the Defra 2021 SIC code conversion factors.

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DESCRIPTION OF THE DATA QUALITY OF REPORTED EMISSIONS

Good

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PERCENTAGE OF EMISSIONS CALCULATED USING DATA OBTAINED FROM SUPPLIERS OR OTHER VALUE CHAIN PARTNERS

0%



LWC