
LWC Drinks Ltd

The UK's Largest Independent Drinks Wholesaler

Reporting Period Covered 01.10.2024 – 30.09.2025

GHG INVENTORY REPORT

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INTRODUCTION

The calculation of LWC’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 (including Hills Prospect)
02 DESCRIPTION OF THE COMPANY	LWC is the UK’s largest independent drinks distributor serving the whole of mainland UK. The company supplies over 15,500 hospitality outlets with the widest choice of quality products – both tried and tested favourites and on-trend craft brands. LWC also has a chain of 40 pubs in the Northwest called Dorbiere, which is excluded from this report.
03 CHOSEN CONSOLIDATION APPROACH	Operational control
04 DESCRIPTION OF THE BUSINESSES AND OPERATIONS INCLUDED IN THE ORGANISATIONAL BOUNDARY	LWC Drinks Ltd is a multi-site operation working from a network of warehouses strategically placed around England and Wales. From these sites the company operates its own fleet of delivery vehicles. For FY2025, the organisational boundary includes LWC Drinks (excluding Dorbiere) and Hills Prospect (Depot 25).
05 THE REPORTING PERIOD COVERED	01 October 2024 – 30 September 2025 (FY2025)
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 included in Scope 1 or 2) Category 4: Upstream transportation and distribution Category 5: Waste generated in operations Category 6: Business travel Category 7: Employee commuting

07
LIST OF SCOPE 1, 2, AND 3 ACTIVITIES EXCLUDED FROM THE REPORT WITH JUSTIFICATION



- Category 8 (Upstream leased assets):**
LWC do not have any upstream leased assets for the purposes of the GHG Inventory. Although certain offices and warehouses operate out of leased buildings, in most cases LWC are either the owners or the majority tenants so emissions are reported as part of Scope 1 and 2.
- Category 9 (Downstream transportation and distribution):**
Not reported in FY2025 (was included in FY2024 base year).
- Category 10 (Processing of sold products):**
Not relevant to LWC’s products.
- Category 11 (Use of sold products):**
Cannot be reasonably tracked; reliable figures would be almost impossible to obtain. These circumstances strongly compromise the reporting principles of completeness, consistency and accuracy.
- Category 12 (End-of-life treatment of sold products):**
Cannot be reasonably tracked; reliable figures would be almost impossible to obtain.
- 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.
- 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.

08
YEAR CHOSEN AS BASE YEAR AND RATIONALE

09
BASE YEAR EMISSIONS RECALCULATION POLICY AND CONTEXT FOR ANY SIGNIFICANT CHANGES TRIGGERING RECALCULATION

- FY2024 (01.10.2023 – 30.09.2024) has been chosen as the base year as this is the first year that the business measured its Scope 3 emissions.
- The recalculation policy is 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.

GREENHOUSE GAS EMISSIONS DATA

Emissions by Scope and Category (FY2025)

Scopes and Categories	Scope 1: Direct emissions from owned/controlled operations	Scopes and Categories	Scope 2: Indirect emissions from purchased electricity, steam, heating, cooling
Metric Tons CO2e	6,910.61	Metric Tons CO2e	701.13
Upstream scope 3 emissions			
Scopes and Categories	Category 1: Purchased goods and services	Scopes and Categories	Category 2: Capital goods
Metric Tons CO2e	490,090.25	Metric Tons CO2e	3,591.45
Scopes and Categories	Category 3: Fuel- and energy-related activities (not included in Scope 1 or 2)	Scopes and Categories	Category 4: Upstream transportation and distribution
Metric Tons CO2e	1,909.27	Metric Tons CO2e	2,964.42
Scopes and Categories	Category 5: Waste generated in operations	Scopes and Categories	Category 6: Business travel
Metric Tons CO2e	96.64	Metric Tons CO2e	373.44
Scopes and Categories	Category 7: Employee commuting	Scopes and Categories	Category 8: Upstream leased assets
Metric Tons CO2e	2,754.74	Metric Tons CO2e	Not applicable (reported under Scope 1 & 2)
Downstream Scope 3 emissions		Total Scope 3 Emissions	
Scopes and Categories	Category 9: Downstream transportation and distribution	Scopes and Categories	Category 9: Downstream transportation and distribution
Metric Tons CO2e	Re-categorised as category 4 in FY2025	Metric Tons CO2e	501,780.21

DESCRIPTION OF METHODOLOGIES AND DATA USED

Scope and Category	Types and sources of data used	Data quality	Methodologies, allocation methods, and assumptions	% from suppliers/ value chain partners
Scope 3 Upstream Methodologies				
Category 1: Purchased goods and services	Spend-based (secondary data): Monetary purchasing volume obtained from LWC's financial accounting team including some supplier-specific EFs. Defra spend-based SIC code conversion factors 2025 used for remaining products.	Fair (improving with supplier-specific data)	Spend-based approach: The GHG emissions from goods and services were predominantly 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 2022 SIC code conversion factors, with some supplier-specific emissions data. The exception is water usage and waste which has been calculated using activity based (i.e. actual usage) data.	Partial — supplier-specific EFs obtained from some suppliers; remainder uses spend-based factors
Category 2: Capital goods	Spend-based (secondary data): Monetary purchasing volume of capital goods (computing goods, warehouse items, vehicles) obtained from LWC's Fixed Assets register. Defra 2025 SIC-based conversion factors.	Fair	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 2022 SIC code conversion factors.	0%
Category 3: Fuel- and energy-related activities (not in Scope 1 or 2)	Activity data (primary data): Quantities of fuel and energy (gas, diesel, electricity, HVO) purchased in the reporting year obtained from LWC's internal business data management systems. Cradle-to-gate and WTT emission factors from Defra 2025. Supplier-specific EFs for HVO at Wiltshire and Andover.	Good	GHG emissions from extraction, production and transportation of fossil fuels and electricity determined by multiplying purchased fuels/electricity by respective WTT CO2e emission factors. T&D losses calculated by multiplying purchased electricity by T&D loss factor. HVO WTT calculated using supplier-specific factors.	0%

Scope and Category	Types and sources of data used	Data quality	Methodologies, allocation methods, and assumptions	% from suppliers/ value chain partners
Category 4: Upstream transportation and distribution	Spend-based (secondary data): Monetary purchasing volume of upstream transport services obtained from financial accounting data. Defra spend-based SIC code conversion factors 2025.	Fair	Spend multiplied by SIC EF per transaction. Assigned GHG emissions scope and category for inventory categorisation. Identified from sundry costs and consolidated cost centre reports.	0%
Category 5: Waste generated in operations	Activity-based data: Waste tonnage data from waste management providers (BIFFA) and internal waste tracker records. Defra 2025 waste emission factors per tonne by waste type and processing method.	Good	(1) Assign nearest waste type and waste processing method per stream; (2) Multiply Defra emission factors (per tonne) by each waste stream's tonnage value. Tonnage reported by BIFFA supersedes other invoices.	90%
Category 6: Business travel	Spend-based (secondary data) and activity-based (mileage claims): Details from expense claims covering parking, accommodation, trains, taxis and flights. Mileage claim forms for business travel in personal and company vehicles. Defra/ DESNZ 2025 factors (SIC-based for spend; mileage-based for distance).	Fair	The GHG emissions associated with travel by LWC employees was calculated by multiplying the key categories of transport, accommodation and related expenses by the GHG conversion factors from the Defra 2022 SIC code conversion factors.	0%

Scope and Category	Types and sources of data used	Data quality	Methodologies, allocation methods, and assumptions	% from suppliers/ value chain partners
Category 7: Employee commuting	Primary data from employee commuting survey combined with site-specific headcount data. Defra/ DESNZ 2025 emission factors for various transport modes and homeworking.	Fair	GHG emissions from employees commuting to local depots were calculated based on the results of a representative survey conducted among employees in September 2025. Employees were asked about the distance travelled between their homes and workplaces, the frequency of their commute, their means of transportation and how often they worked from home. GHG emissions were calculated by multiplying the distance travelled by the number of estimated work days, varying by department and staff grade and applying the respective CO2e emissions factor. For those employees who work some or all of the time from home, the estimated number of hours worked from home across the reporting year was multiplied by the conversion factor for their homeworking provided by Defra in their 2025 conversion factors.	0%
Category 8: Upstream leased assets	Not applicable	N/A	LWC does not have upstream leased assets for GHG Inventory purposes. Leased buildings reported under Scope 1 and 2 as LWC is owner or majority tenant.	N/A
Scope 3 Downstream Methodologies				
Category 9: Downstream transportation and distribution	Re-categorised to category 4 in FY2025	N/A	N/A	N/A

GREENHOUSE GAS EMISSIONS IN THE BASE YEAR

Base Year: FY2024 (01 October 2023 – 30 September 2024)
Note: The base year inventory covers LWC Drinks Ltd only (excluding Hills Prospect, Glamorgan Brewing, and Dorbiero).

Scopes and Categories	Scope 1: Direct emissions from owned/controlled operations	Scopes and Categories	Scope 2: Market-based indirect emissions from purchased electricity
Metric Tons CO2e	6,748.55	Metric Tons CO2e	705.63
Upstream scope 3 emissions			
Scopes and Categories	Category 1: Purchased goods and services	Scopes and Categories	Category 2: Capital goods
Metric Tons CO2e	489,685.68	Metric Tons CO2e	8,146.68
Scopes and Categories	Category 3: Fuel-and energy-related activities (not in Scope 1 or 2)	Scopes and Categories	Category 4: Upstream transportation and distribution
Metric Tons CO2e	1,818.96	Metric Tons CO2e	Not reported in base year
Scopes and Categories	Category 5: Waste generated in operations	Scopes and Categories	Category 6: Business travel
Metric Tons CO2e	185.39	Metric Tons CO2e	350.01
Scopes and Categories	Category 7: Employee commuting	Scopes and Categories	Category 8: Upstream leased assets
Metric Tons CO2e	Not reported in base year	Metric Tons CO2e	Not applicable
Downstream Scope 3 emissions			
Scopes and Categories	Category 9: Downstream transportation and distribution	Total Scope 3 (base year categories reported)	
Metric Tons CO2e	2,809.84	502,996.56	

The background features abstract geometric shapes in two shades of green and one in maroon. A large, light green rounded rectangle occupies the top left. A darker green rounded rectangle is positioned to its right, partially overlapping it. In the bottom left, another light green rounded rectangle is visible. A maroon rectangle is located in the middle left, containing the text 'LWC'.

LWC