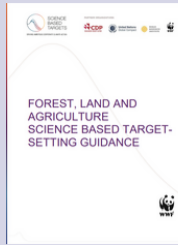


ABFSUGAR SCIENCE-BASED TARGETS

KEY DOCUMENTS/GUIDANCE FOLLOWED



Corporate Manual Version 2.0



Forest, Land and Agriculture Science-Based Target Setting Guidance Version 1.0



Corporate Accounting and Reporting Standard



Target Setting Tool Version 2.1

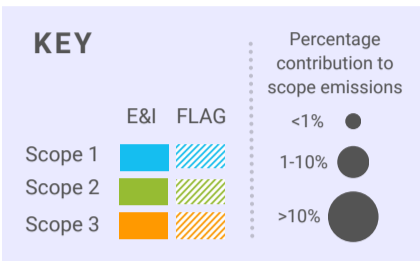


FLAG Tool Version 1.3

Corporate Value Chain (Scope 3) Accounting and Reporting Standard



TARGET COVERAGE



Percentage of AB Sugar's CO₂e emissions per scope

EMMISSION CATEGORY	Azucarera	BritishSugar	ILLOVO AFRICA	vivergo fuels
SCOPE 1				
Mobile fossil fuel consumption	●	●	●	●
Stationary fossil fuel consumption	●	●	●	●
Biofuel consumption	●	●	●	●
Wastewater	●	●	●	●
Ethanol production	●	●	●	●
Agricultural inputs	●	●	●	●
Cane burning	●	●	●	●
Livestock	●	●	●	●
SCOPE 2				
Purchased electricity	●	●	●	●
Purchased steam	●	●	●	●
Purchased goods & services	●	●	●	●
Capital goods	●	●	●	●
Fuel- & energy-related activities	●	●	●	●
Upstream transportation & distribution	●	●	●	●
Waste generated in operations	●	●	●	●
Business travel	●	●	●	●
Employee commuting	●	●	●	●
SCOPE 3				
Upstream leased assets	Not applicable to AB Sugar or its business units			
Downstream transportation & distribution	●	●	●	●
Processing of sold products	Calculated but not included in boundary as highly uncertain for intermediate product*			
Use of sold products	Calculated but not included in boundary as indirect emissions**			
End-of-life treatment of sold products	●	●	●	●
Downstream leased assets	Not applicable to AB Sugar or its business units			
Franchises	Not applicable to AB Sugar or its business units			
Investments	Not applicable to AB Sugar or its business units			

BIOGENIC EMISSIONS FROM BIOENERGY

- Biogenic emissions from bioenergy consumption and cane burning reported as gross emissions
- Removals from the production of bioenergy feedstocks and production of sugar cane set equal to gross emissions
- Net bioenergy biogenic emissions and net biogenic emissions from agricultural residue burning are both equal to zero

SCOPE 3.10 EMISSIONS*

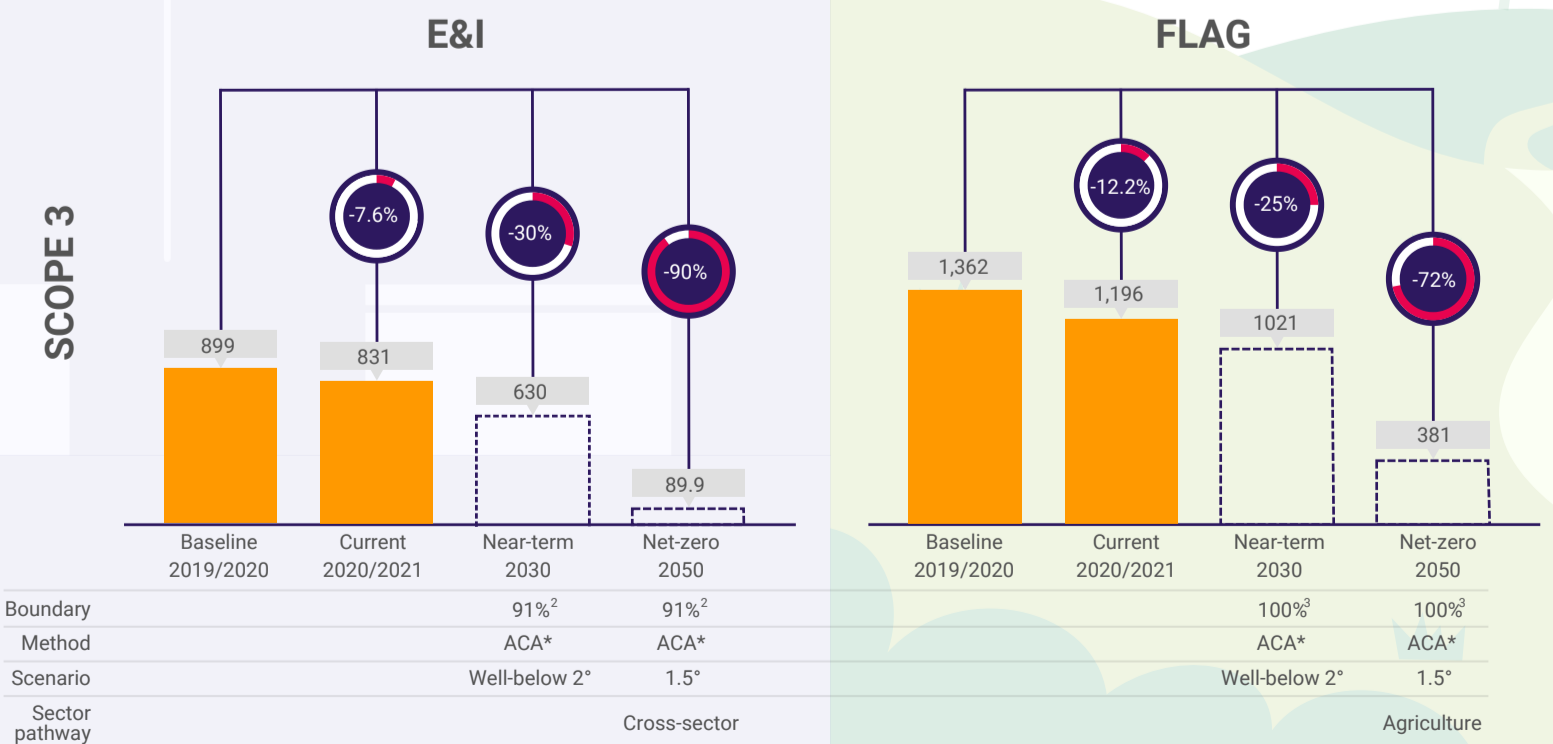
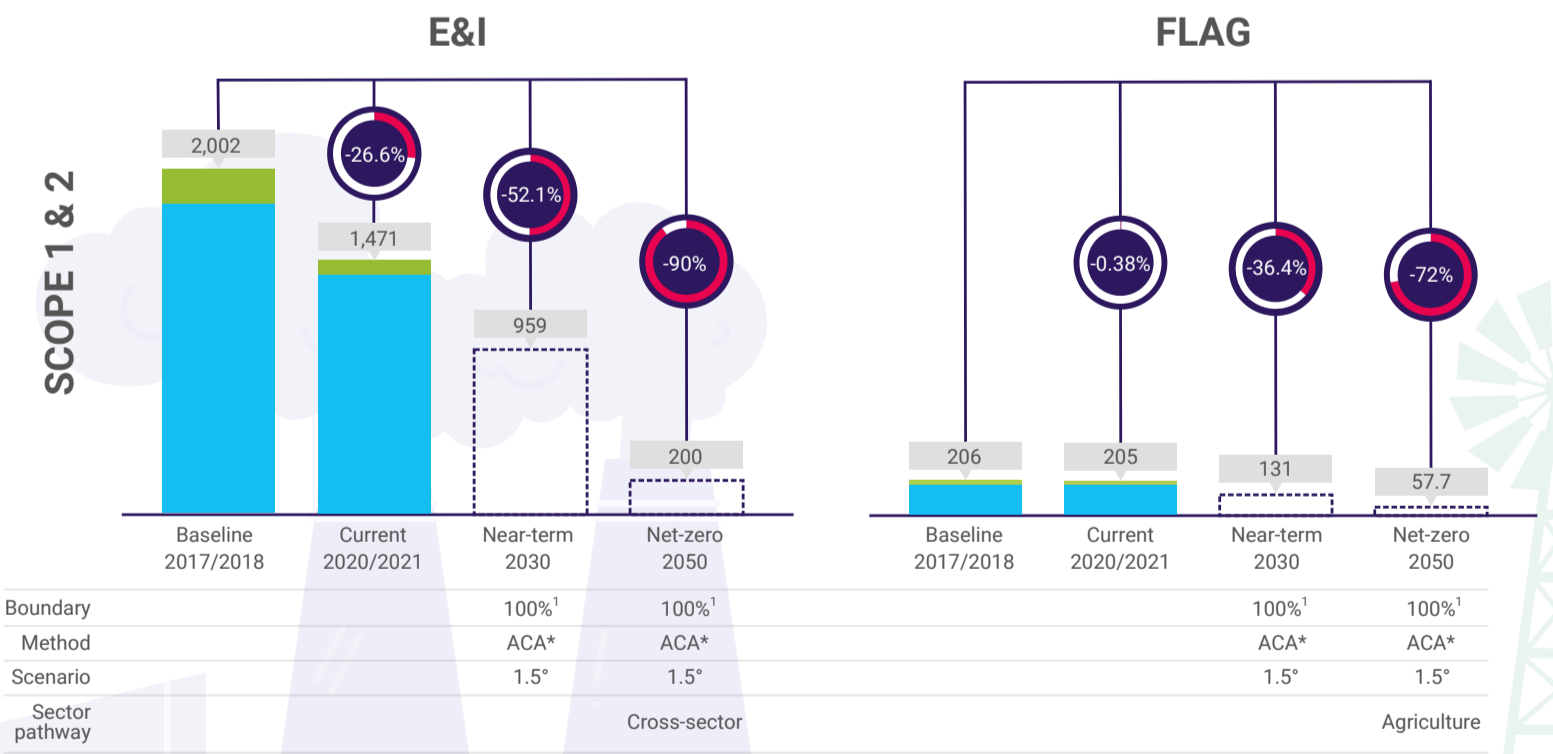
- AB Sugar's products are used for a variety of downstream products, with the final product and downstream processing largely unknown
- AB Sugar have very few levers to address these emissions
- Main customers have set or committed to set Science-Based targets, so downstream processing emissions will decline in accordance with a 1.5-degree scenario
- Excluded from scope 3 reporting and target boundary in accordance with the SBTi Protocol

SCOPE 3.11 EMISSIONS**

- Use phase emissions for food preparation are classed as indirect use-phase emissions under the Greenhouse Gas Protocol Standard, and fall outside the minimum boundary for Science-Based targets
- These emissions are very uncertain and AB Sugar have very few levers to address these emissions
- Excluded from scope 3 reporting and target boundary

SCIENCE-BASED TARGETS

Carbon dioxide equivalent emissions in metric kilotonnes



*Absolute Contraction Approach

¹All scope 1 & 2 emissions included

²Scope 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.7 & 3.9 emissions included

³Only scope 3.1 emissions included

FURTHER INFORMATION

Further information is provided in the **Methodology Report** and supporting **AB Sugar SBT Tool**. Contact Matthew Burke from **The Green House** at matt@tgh.co.za for any further queries.



Methodology Report



AB Sugar SBT Tool