

INTERNAL CLAIMS GUIDANCE

THIS DOCUMENT IS FOR INTERNAL USE AT UPFIELD

Date of assessment: 2023-02-22

MESSAGE TO USER: Please print the following worksheet (File > Print > as PDF) and save in the corresponding product folder.

SAVE DOCUMENT USING THE FOLLOWING FILE NAME: INTERNAL_USE_LCA Result_Flora Kevyt 400g_Spreads, 400g, Eurotub__Finland_YYYY-02-22.pdf

INTRODUCTION

The purpose of this document is to enable Upfield and brand teams to make robust and verifiable statements about the environmental benefits of plant-based products compared to dairy alternatives. This document contains environmental comparisons which Upfield can use to demonstrate why the plant-based product assessed is better for the environment than its dairy alternative.

GUIDANCE FOR USING THIS INFORMATION

- > The statements in this document specifically relate only to the plant-based product described in the Product Specifications section below.
- > When making a statement you **MUST** use the disclaimer included in the Disclaimer section below. This disclaimer must be used every time a comparative claim is done. This ensures Upfield complies with advertising standards and refers to the source data available in the technical summary to be uploaded onto the appropriate website.
- > All content must be approved by Legal and Global Marketing & Brand PR prior to release.

STATEMENTS CAN BE USED FOR THIS PRODUCT AND IN THE MARKET(S) ASSESSED FOR:

- > Media, PR and internal communications
- > On websites, digital assets, press releases and editorials
- > Every use must contain the information set out in the permitted disclaimer (see * below). No changes can be made to this text, including rewording, other than accurate
- > On packaging communications (e.g. carbon label, on pack communications, point of sales or cartons).

STATEMENTS **MUST NOT** BE USED FOR:

- > To make global claims; these require specific comparisons to be approved based on LCAs measuring the impacts of current recipes on other markets.
- > To make brand claims; these require specific recommendations based on type of products, sales volume, etc of the products assessed.

REFERENCE WHEN USING THIS INFORMATION (DISCLAIMER)

*Based on the comparative life cycle assessment (LCA) of Flora Kevyt 400g and dairy butter in Finland performed through an ISO compliant tool developed by Quantis in 2022, aligned with Product Environmental Footprint (PEF) methodology.

For more information see < [website link to technical summary](#) >.

PRODUCT SPECIFICATIONS

All data and results on these pages are for the following product.

Specification	Description
Product type:	Plant-based spread
Consumer product name and variant	Flora Kevyt 400g
PLM CUC plant recipe code	2.1E+11
PLM CUC plant recipe description	38 TS_C_NPO EMP HS PRE EM LSH TUB CUC
CUC material code	0
Market:	Finland
Packaging format:	Spreads, 400g, Eurotub
Packaging fill (grams):	400

FUNCTIONAL UNIT

1 kg of product (fresh matter), packaged, at the consumer's home or professional user's kitchen.

ON-PACK CARBON LABEL

0.26 kg CO₂-eq per 100 g

COMPARATIVE CLAIMS

NOTE: The terms "climate impact", "carbon footprint", and "carbon emissions" can be used interchangeably. Climate impact is the most recommended term because it is easier to make the link with climate change and understand the meaning and relevance of it. Always use the terminology 'climate impact' to support consistency between brand communication and the legal / technical back up for claims.

Can comparative claims against dairy be made for this product?	Yes
What dairy counterpart can the Upfield product be compared to?	Dairy butter in Finland

NOTE: For any given indicator, to make public comparative assertions, savings must be considered significantly lower. If no savings are reported in the table below, the savings are not considered significant; in this case, and in order to be conservative claims are not recommended.

SUMMARY OF COMPARATIVE RESULTS FOR 1 KG OF FRESH PRODUCT

Indicator	Upfield product	Dairy equivalent	Absolute savings	% savings
Climate impacts [kg CO ₂ -eq/kg product]	2.5	13.5	10.9	81
Land occupation [m ² a/kg product]	2.5	13.2	10.6	81
Water consumption [l/kg product]	No claim possible	No claim possible	No claim possible	No claim possible

NOTE: Statements below to be used in full, do not amend.

SPECIFIC STATEMENT(S) FOR CLIMATE IMPACTS

In Finland, Flora Kevyt 400g has 81% less climate impact than dairy butter.

In Finland, Flora Kevyt 400g has at least 50% less climate impact than dairy butter.

SPECIFIC STATEMENT FOR LAND OCCUPATION

In Finland, Flora Kevyt 400g occupies 81% less land than dairy butter.

SPECIFIC STATEMENT FOR WATER CONSUMPTION

No comparative claim possible for this metric