

Introduction

This Section 172 statement has been approved by the Board of Directors on 4 June 2026 and is effective for the year ending 31st December 2025.

This document sets out the Section 172 statement of C. Brewer & Sons Limited (Brewers) and its subsidiaries. It is published on Brewers website and is publicly available to all stakeholders for the purposes of complying with Section 172(1) of the Companies Act 2006.

Section 172 Statement

The directors of the Company have acted in accordance with their duties codified in law, in particular their duty to act in the way in which they consider, in good faith, would be most likely to promote the success of the Company for the benefit of its members as a whole, having regard to the stakeholders and matters set out in section 172(1) of the Companies Act 2006.

Section 172 considerations are embedded in decision making at Board level and throughout the Group. Issues, factors and stakeholders which the directors considered to be of strategic importance when discharging their duty under section 172(1) are detailed below and throughout the Company's Annual Report.

(a) the likely consequences of any decision in the long term:

The directors consider the likely consequences of any decision in the long-term. Each company within the Group is bound by Group policies consistent with the Group's culture in key areas including supplier management, customer conduct, human resources and the environment. Group policies and minimum standards applied by the Company during the financial year included, for example, the Group accounting policies to which the directors adhered before approving the Group's financial statements.

(b) the interests of the company's employees:

As a family business the Group recognises its responsibility to all employees and are committed to effective engagement with them. The Directors' report enclosed within the Annual Report contains examples of how the directors have engaged and have had regard to employees and the effect of doing so on principal decisions taken by the Group during the financial year.

(c) the need to foster the company's business relationships with suppliers, customers and others:

Our vision, purpose, and values are set out in the Strategic report enclosed within the Annual Report, as are the risks facing our organisation and the mitigating actions we take, our environmental, social and governance practices, examples of stakeholder engagement and information about our engagement with employees, customers and suppliers. Further details are described in the Strategic report and Directors' report on pages 3 to 15 of the Annual Report.

The Board reviews strategy and monitors performance during the year with the aim of meeting customers' needs more effectively. The Group has sought to ensure that the customer's viewpoint is taken into account as part of its decision-making process.

Section 172 Statement

Communication with our shareholders is important for the Board. By maintaining dialogue with our shareholders, we aim to ensure that their views are heard and that our objectives are understood. In addition to providing updates on trading and financial results, the directors participate in AGM meetings in order to meet our shareholders. The AGM provides us with a valuable chance to engage with our shareholders, providing the opportunity to discuss proposals and answer questions when posed.

(d) the impact of the company's operations on the community and the environment:

The Company is committed to doing what we can to minimise our impact on the environment around us and promoting greater awareness of waste and environmental issues. We are continually looking at new ways to improve our environmental performance which forms part of the Brewers Sustainability framework. Over recent years we have introduced a number of initiatives to support our environmental policies and commitment to sustainability, further details can be found on the Company website at www.brewers.co.uk/about/sustainability.

The directors and staff at our branches and head office recognise our social responsibility. We have supported a vast range of worthwhile causes over the years and will continue to do so in the years to come. The Company always likes to support those local and national charities that are meaningful to and supported by individuals in our teams. These include charities supporting disadvantaged children and medical research, and charities aiming to ease animal cruelty and protect the environment. In addition to the charities the Company has also supported some exceptional causes with a view to making a real difference through significant donations.

(e) the desirability of the company maintaining a reputation for high standards of business conduct:

The directors and management operate the business in a responsible manner with the aim of ensuring that the Company maintains a reputation for high standards of business conduct and good governance. The directors review, and update as appropriate, the Group's Colleague Handbook which sets out the Code of Conduct and embodies the Group's culture, purpose and values. The Colleague Handbook provides guidance to the Group's employees and contractors on the high standards of professional and ethical conduct expected of them and aims to preserve the Group's and the Company's reputation for high standards of conduct.

(f) the need to act fairly as between members of the company:

The directors recognise the success of the business depends on its ability to engage effectively, work together constructively, and to take all stakeholder views into account to operate sustainably in the long term. The Board routinely considers the interests of the Company's members in the decision-making process and ensures that they are aligned with the Company's practices, values and behaviours.

The Company seeks to put its customers' best interests first, invests in its employees, supports its former employees and the communities in which it operates, and strives to generate sustainable profits for shareholders.