Balfour Beatty

Our Sustainability Strategy

Building New Futures

2024

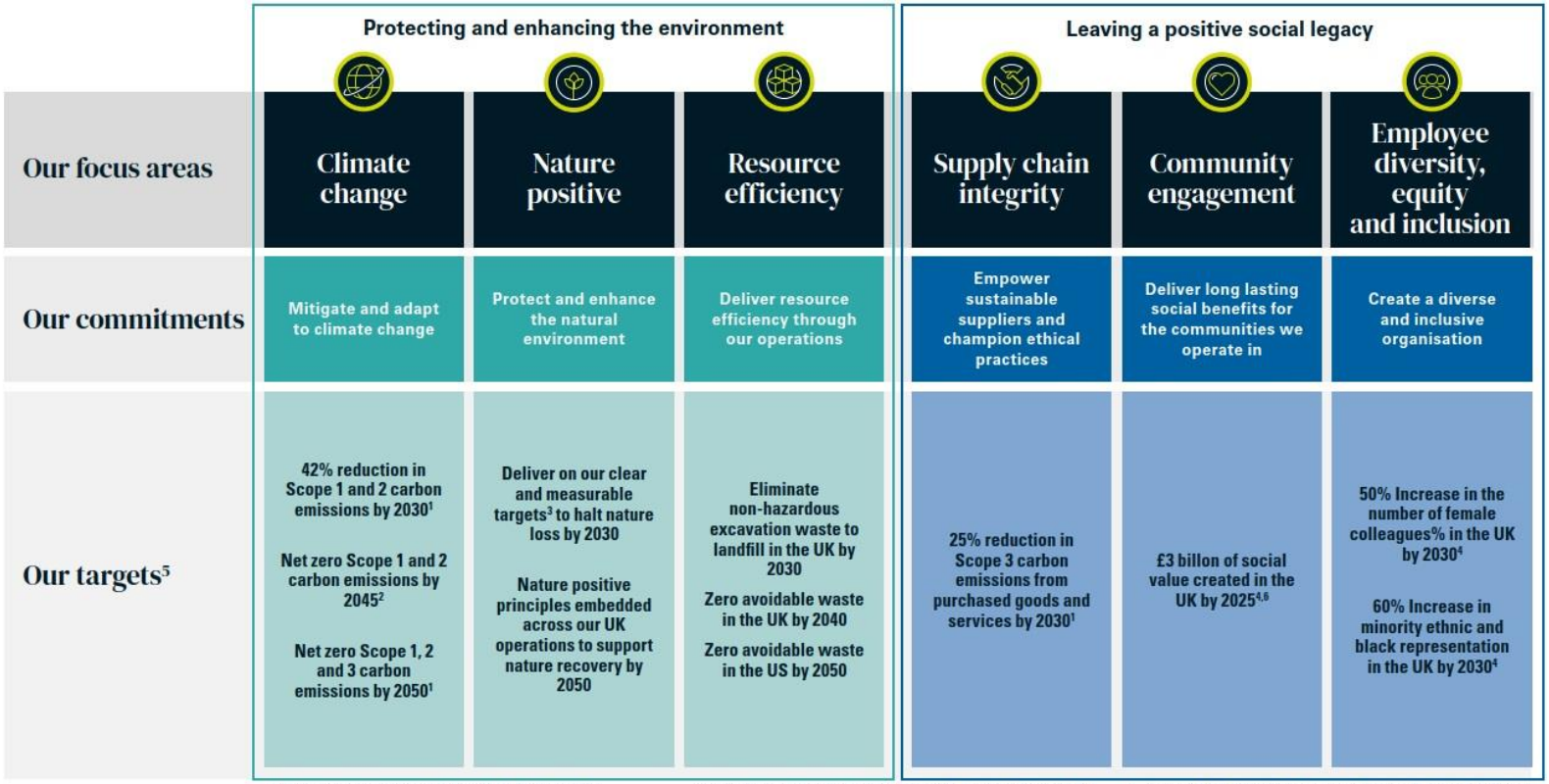
Sustainability Reporting Criteria

Contents

Building New Futures Sustainability strategy

1.1 Building New Futures: Six Focus Areas

Focussing on six areas most critical to business success, our Sustainability Strategy sets out our commitments to protect and enhance the environment and leave a positive social legacy. Given our international footprint, our 'Think Global, Act Local' approach combines ambitious but attainable Group-wide commitments with UK and US specific targets, which are supported by detailed business specific action plans.



1 Measured against a 2020 baseline and verified by the SBTi.
2 Measured against a 2020 baseline, not verified by the SBTi as the SBTi only validate our near (2030) and long term (2050) targets.
3 Targets to be set in 2025.
4 Measured against a 2021 baseline.
5 As the Group has not yet quantified climate-related risk and opportunity metrics, cross-industry climate-related metrics from the TCFD guidance for all sectors have not been applied.
6 In 2021 Balfour Beatty set a target to deliver £3 billion in social value by 2030. In 2024 as part of the evolved sustainability strategy this social value target was updated to be delivered five years early, in 2025.

1.2 Reporting Criteria

1.2.1 Background & Purpose

This document is the reporting criteria for Balfour Beatty to define ESG metrics for both regulatory and voluntary disclosures. These indices measure the Group's resilience to long term material ESG risks against the Building New Futures six focus areas.

The data collected and performance thereof forms part of the Group's non-financial reporting disclosures published in the Strategic Report section of the Group's Annual Report and Accounts and can be applied for sustainable investment indices and investor reporting requirements.

The guidance applies to the entire Balfour Beatty organisation including subsidiaries, joint ventures, joint operations, and concessions in all geographies in which the Group operates.

1.2.2 Reference Materials

The Group has established the sustainability reporting parameters and associated metrics detailed in this guidance in reference to the following established sustainability reporting frameworks:

- The Greenhouse Gas Protocol – A Corporate Accounting and Reporting Standard
- The Greenhouse Gas Protocol – Scope 2 Guidance (An amendment to the GHG Protocol Corporate Standard)
- The Greenhouse Gas Protocol – Corporate Value Chain (Scope 3 Accounting and Reporting Standard)
- The Greenhouse Gas Protocol – Technical Guidance for Calculating Scope 3 Emissions (version 1.0)
- Environmental Reporting Guidelines: Including streamlined energy and carbon (SECR) reporting guidance (March 2019)
- Encord Construction Waste Measurement Protocol (version 1.0, 2013)
- Social Value Portal – National TOMs Guidance (2022)
- Social Value Portal – National TOMs Handbook (2021)

1.2.3 Application

The Balfour Beatty Sustainability Reporting Criteria forms the basis for monitoring and measurement toward our Sustainability Strategy -Building New Futures commitments and associated targets and is applied to all Balfour Beatty sustainability data.

Data is reported aligned with Calendar year January to December on a cash basis of accounting.

1.2.4 Futureproofing

To ensure that the Balfour Beatty reporting criteria is reflective of the full range and completeness of ESG reporting requirements, the reporting criteria and associated indictors, must be reviewed at a minimum of every six months both prior to half-year consolidation of sustainability performance metrics and year-end in each reporting year. Any amendments, additions or removals are indicated in this guidance by the (*) icon.”

2.0 Climate Change Disclosure

Balfour Beatty discloses energy, carbon and related data aligned to the **UK Government Streamlined Energy and Carbon Reporting requirements (SECR),** covering all seven UN Framework Convention on Climate Change/Kyoto gases, and/alongside enhanced reporting data from certain joint ventures and joint operations as set out in Section 2.1 Organisational Boundary

Scope 1 & 2 GHG emissions are calculated using the UK Government, US Environmental Protection Agency (EPA) and the International Energy Agency's (IEA) most current conversion factors to determine equivalent tonnes of carbon dioxide (tCO_2e) that include Global Warming Potential rates from the Intergovernmental Panel on Climate Change (IPCC) assessment reports based on a 100-year timeframe. See Appendix 1 for full detail of emissions factors applied.

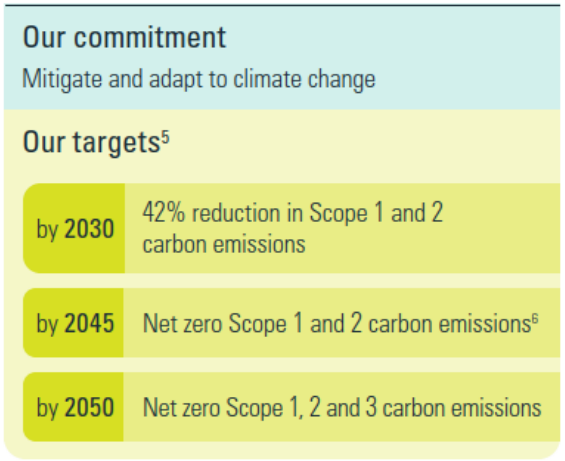
Balfour Beatty's Scope 1 & 2 GHG emission sources include emissions from assets that are otherwise not referred to across the rest of the financial statements, such as energy provided by landlords and customers that Balfour Beatty does not directly procure.

The identification and management of climate-related risks and opportunities, and reflecting how the Group adapts to, and mitigates this risk profile through its business strategy is disclosed in our Annual report and Accounts strategic report aligned to TCFD (Task Force on Climate-Related Financial Disclosures) in accordance with to the Companies (Strategic Report) (Climate-related Financial Disclosure) Regulations 2022 and the NFSIS climate-related

financial disclosures by publicly quoted companies, large private companies and LLPs. The Group discloses Scope 3 data voluntarily in line with our **SBTi** near-term and Net-Zero commitments.

Emissions from Forestry, Land and Agriculture (FLAG) emissions are calculated on an estimation basis with judgement taken against SBTi threshold parameters to determine materiality to the group's Net Zero target.

Balfour Beatty discloses to **CDP** via the corporate questionnaire as the principal ESG scoring mechanism for the Group.



Seven UN Framework Convention on Climate Change/Kyoto gases:

- Carbon dioxide (CO_2)
- Methane (CH_4)
- Nitrous oxide (N_2O)
- Hydrofluorocarbons (HFCs)
- Perfluorocarbons (PFCs)
- Sulphur hexafluoride (SF_6)
- Nitrogen trifluoride (NF_3)

2.1 Organisational Boundary

2.1.1 Where We Operate

Balfour Beatty operates across three divisions: construction services, support services and infrastructure investments in three principal geographies – the United Kingdom, the United States, and through the Gammon joint venture in Hong Kong. The Group also has employees based in offices and facilities in: Greater Colombo – Sri Lanka, Bengaluru – India and Kuala Lumpur – Malaysia. Gammon also undertakes operations in: Macau, Singapore, and Mainland China.

2.1.2 Operational Control

From the consolidation approaches for GHG reporting detailed in the GHG Protocol, **Balfour Beatty adopts the operational control approach**.

The GHG Protocol Operational Control approach has been determined to remain the most relevant and appropriate consolidation approach for GHG emissions for Balfour Beatty as the Group moves into a more detailed and expansive phase of GHG disclosures aligned to SBTi, encompassing a full GHG emissions inventory.

As the Group’s operations include a mix of wholly owned operations, incorporated joint ventures, unincorporated joint ventures (joint operations), subsidiaries, and concession companies due to the complex nature of how the construction industry operates, each entity type and associated projects will have a

combination of reporting accountabilities based on contractual obligations.

2.1.3 Enhanced reporting criteria

In preparation of a full GHG inventory including Scopes 1, 2 and 3 as well as Outside of Scopes and FLAG emissions, the Group reassessed the application of the operational control consolidation approach in 2023.

As outlined in the decision-making process in Figure 1, certain UK and US joint ventures and joint operations where Balfour Beatty does not have full authority to introduce and implement operating polices, or have considerable influence over those policies, i.e., operational control, that were previously included in the Group's Scope 1 & 2 emissions, are now excluded from the operational control boundary and are instead included within the Group's Scope 3 Category 15: Investments emissions on a proportional basis in line with ownership interests.

Applying a general application of the GHG Protocol Operational Control approach, certain of Balfour Beatty's joint operations and unincorporated joint ventures would typically be excluded from Scope 1 & 2 disclosures. Balfour Beatty continues to include emissions from these where the Group has considerable influence over operating policies, purchasing decisions and the sustainability performance improvement actions of the joint operation or joint venture. This includes all emissions from these operations, in line with the GHG protocol where an organisation has operational control. Balfour Beatty has an obligation to undertake all measures possible to avert the worst impacts of the climate crisis, therefore excluding these joint operations and joint ventures would not be in line with the Group's approach to sustainability and business strategy.

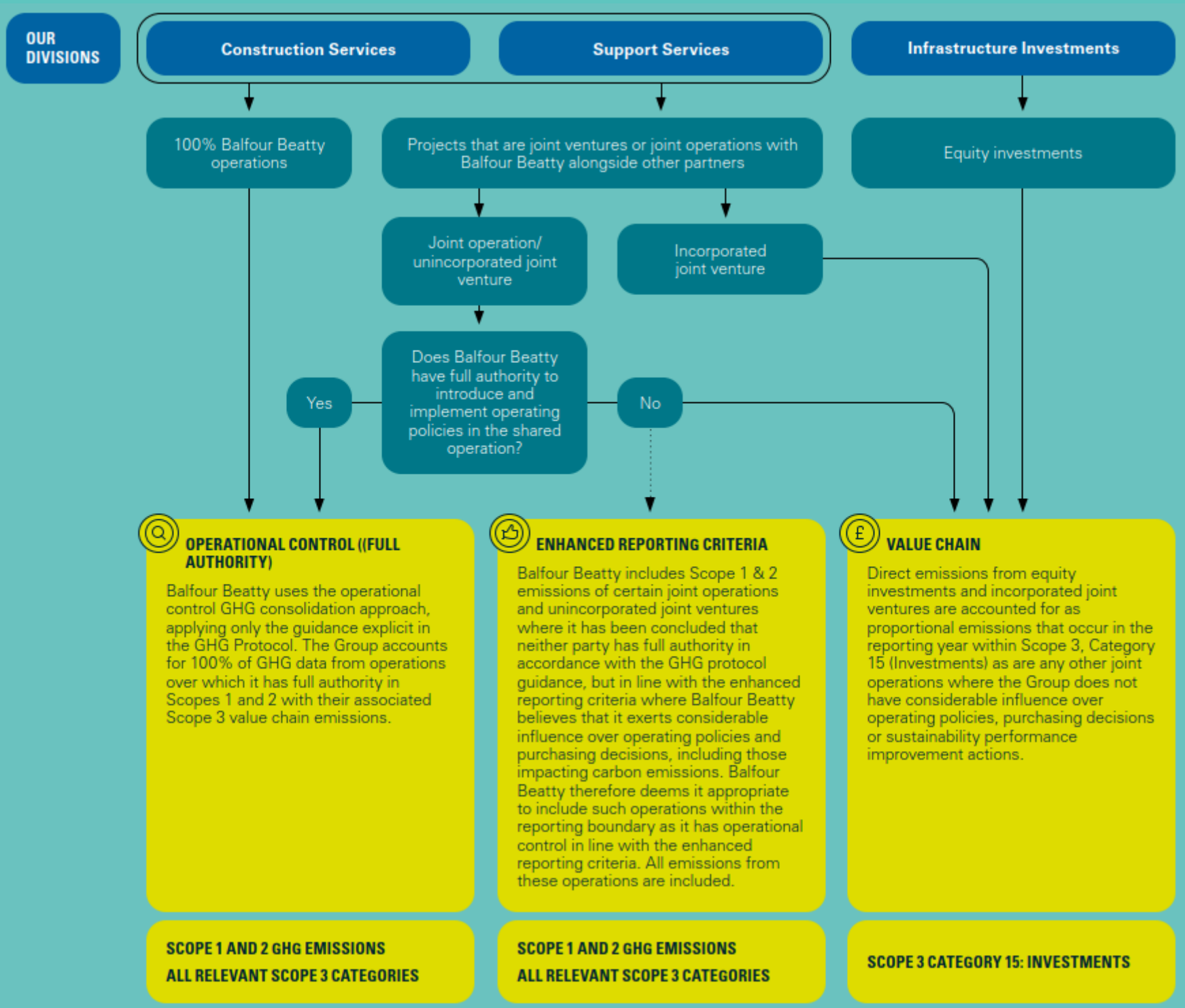
In applying this enhanced reporting criteria approach, Balfour Beatty's GHG disclosures now fall into three categories: operational control (full authority), enhanced reporting criteria (considerable influence) reported as Scope 1 and 2 and value chain (Investments) reported under Scope 3 Category 15. The decision-making process is set out in Figure 1.

Clarity over the operations where the enhanced reporting criteria has brought them into the boundary have been separately identified in the Group's Scope 1 & 2 emissions and in the GHG disclosures, the Group's carbon reduction targets and in the abatement roadmap forming part of the total Scope 1 & 2 disclosure for SECR.

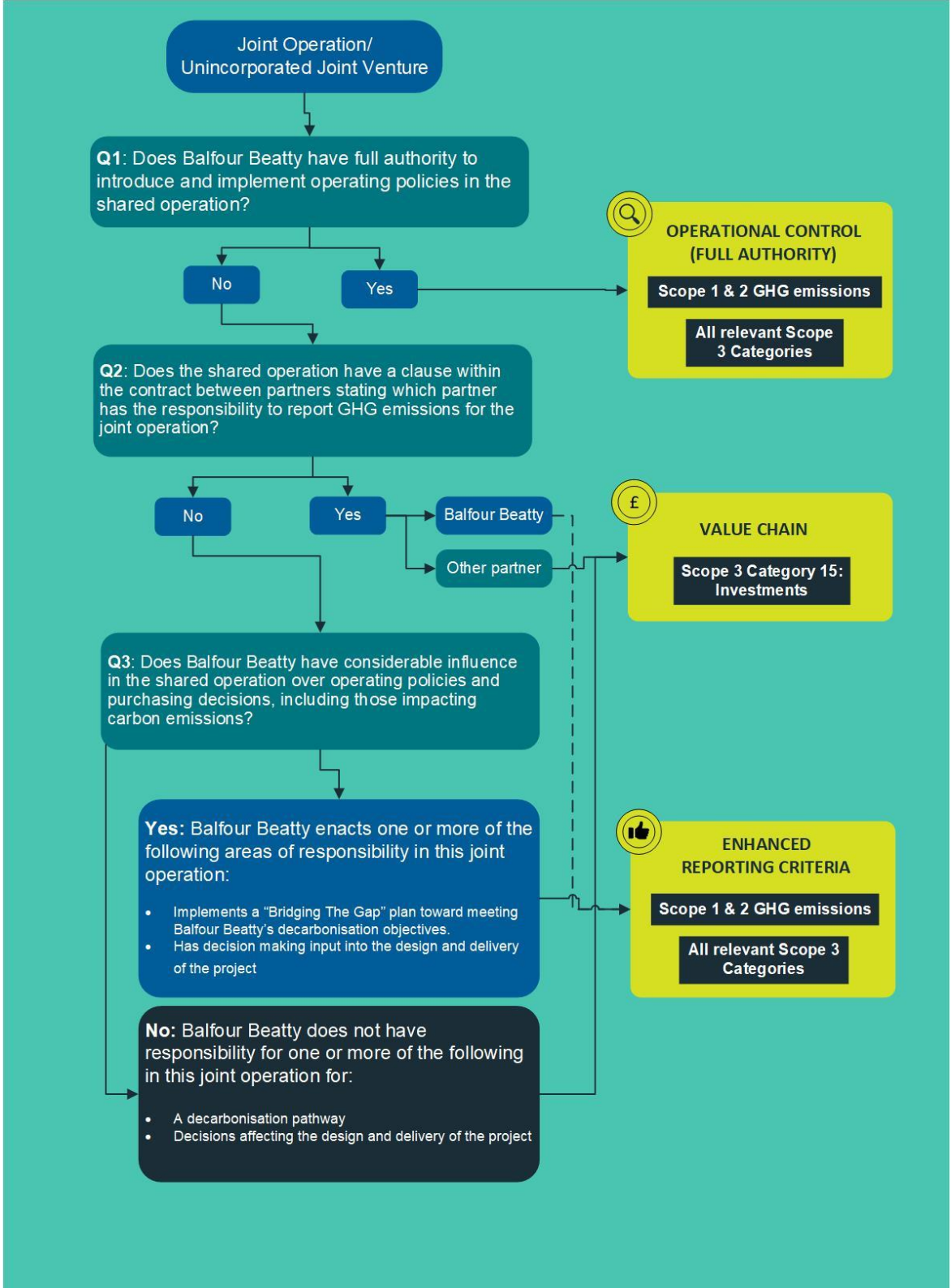
The 2023 reassessment and presentation of certain joint operations as being included within the boundary when applying the enhanced reporting criteria, is in line with the initial goals set out in the GHG Protocol which draw attention to a GHG inventory being a true and fair account of emissions.

The enhanced reporting criteria provides the business with information that can be used to build an effective strategy to manage and reduce GHG emissions and to increase consistency and transparency in GHG accounting.

Approach for Group carbon reporting



To set clear parameters for the application of the enhanced reporting criteria, a subset of questions is used to determine the contractual or practical circumstances where Balfour Beatty believes it exerts considerable influence over operating policies and purchasing decisions including those impacting carbon emissions, the hierarchy (opposite) should be applied.



PwC LLP was engaged in 2024 to undertake an independent limited assurance engagement of the Group's Total Scope 1 & 2 emissions and resulting emissions intensity (expressed as a ratio of emissions to revenue), reporting to Balfour Beatty plc using the assurance standards ISAE 3000 (Revised) and ISAE 3410 for the year ended 31 December 2024.

A Consistent Approach:

The Group has decided to extend and apply the operational control GHG consolidation approach and Balfour Beatty defined enhanced reporting criteria to all sustainability data to standardise and maintain consistency in reporting sustainability metrics. z

2.2 Determining operational boundaries for GHG Scope

Balfour Beatty reports on Scope 1, 2 and 3 GHG emissions to manage and reduce direct and indirect emissions toward the Net Zero goals defined in the Building New Futures strategy. The GHG protocol defines a company's operational boundary to determine where direct and indirect emissions fall within a company's established organisational boundary to determine a GHG inventory.

- **Scope 1:** GHG emissions from sources the Group controls (Direct) from the combustion of fossil fuels and fugitive emissions from the use of refrigerants.
- **Scope 2:** GHG emissions from the generation of purchased and used electricity (Indirect) that is consumed in the Group's operations.
- **Scope 3:** includes all other indirect emissions (other than Scope 2) that occur in a company's value chain. The mutually exclusive 15 categories in Scope 3 are intended to provide companies with a systematic framework to measure, manage, and reduce emissions across a corporate value chain.
- **Biogenic Emissions & Outside of Scope:** Refers to biogenic emissions (predominantly from renewable fuels) and emissions from land-use change (forest, land and agriculture or FLAG emissions).

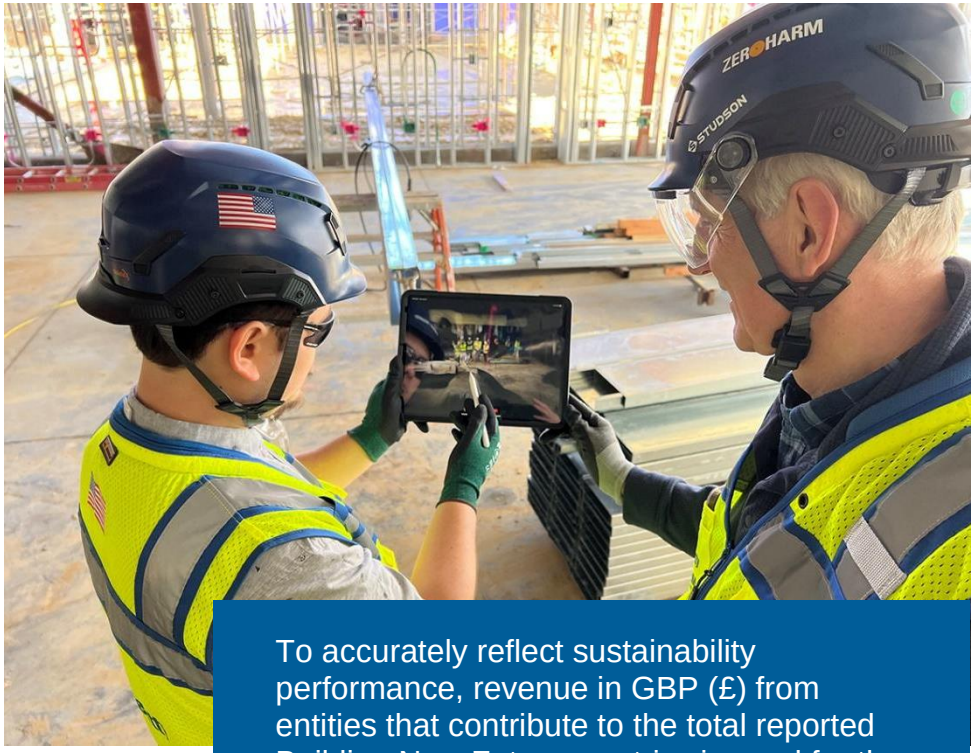
2.3 Sustainability indicator Intensity

For normalisation against the Group's chosen intensity metric for SECR (tCO_2e/£m revenue), the revenue as disclosed in the financial statements is adjusted to reflect differences in the reporting boundary between the group consolidation approach and the GHG protocol operational control approach. This includes revenue from enhanced reporting criteria disclosures and excludes revenue for entities that are determined as Scope 3: Category 15.

For calculation of the intensity metric (tCO_2e/£m), adjustments are performed on the final financial data to normalise the GHG emissions where we have operational control. For example, where the Group does not have operational control the revenue for this project is removed as we do not report the associated GHG emissions. Conversely where we have

full operational control of a joint venture, and we report 100% of the GHG emissions we inflate the associated revenue for the entire joint venture.

The overall £m revenue denominator total includes intercompany revenue to more appropriately reflect the intensity of Balfour Beatty entities that generate revenue from other entities within the Group.



To accurately reflect sustainability performance, revenue in GBP (£) from entities that contribute to the total reported Building New Futures metrics is used for the basis of normalisation to determine intensity.

3.0 Nature Positive

As signatories to the Nature Positive Business Pledge, created by IEMA, UK Business and Biodiversity Forum, the RSPB, Aldersgate Group and ICC United Kingdom, we have committed to halting and reversing our impact on nature.

Our clear and measurable targets to halt nature loss are to be set in **2025**.

Our commitment

Protect and enhance the natural environment

Our targets

by 2030	Deliver on our clear and measurable targets[8] to halt nature loss
by 2050	Nature positive principles embedded across our UK operations to support nature recovery

A True Reflection of the Group's Sustainability successes

The UK business achieved its 2030 target of reducing tonnes of waste generated per £m revenue by 40% in 2023.

4.0 Resource Efficiency

To meet our commitment of reducing our waste footprint through implementing the Construction Leadership Council's zero avoidable waste route map and adopting circular economy principles. it is essential that monitoring and measurement of waste data and waste streams is captured to track progress against our targets.

This section will outline our approach to monitoring and measuring progress against these targets will guidance on implementing reporting criteria for resource efficiency in Section 1.2 Reporting Criteria

Our approach to resource efficiency will reduce costs and carbon emissions, design out waste and create opportunities, at different stages in the project lifecycle, to capture residual value from materials or goods through re-use, re-manufacture and recycling.

Our commitment

Deliver resource efficiency through our operations

Our targets

by 2030	Eliminate non-hazardous excavation waste to landfill in the UK
by 2040	Zero avoidable waste in the UK
by 2050	Zero avoidable waste in the US

4.1 Reporting Waste

What is it? Understanding the types of waste are generated by the range of activities undertaken across Balfour Beatty operations is important to better understand the root causes of waste and the level of control and influence the business has in different operational circumstances.

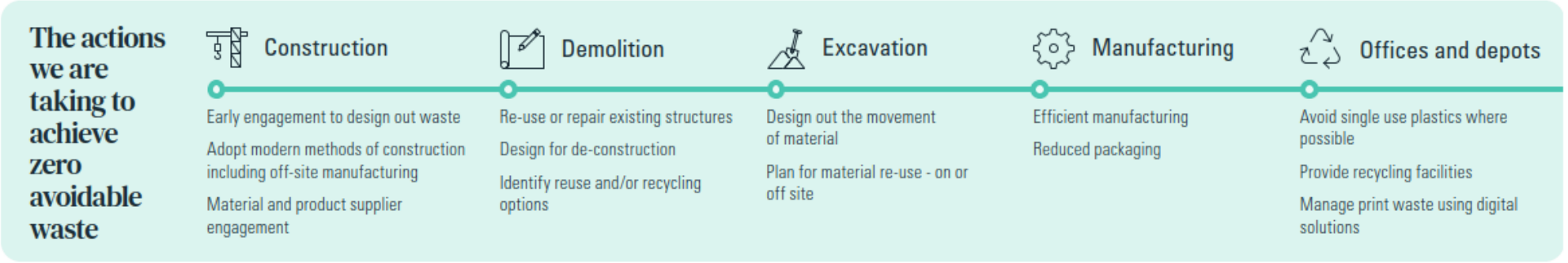
How is it reported? Waste data is captured by various internal systems and processes as defined in the Balfour Beatty Business Management System (BMS).

Waste is split between two end of life destinations of the materials – either to landfill or avoided from landfill by the material being reused, recycled, or recovered or otherwise avoided from being sent to landfill.

To ensure we have a full picture of the waste generated by our activities, we also capture waste generated on our sites by subcontractors working within our project and contract operations or manufacturing depots.

last two categories combined as 'premises' waste for annual reporting purposes).

- **Construction waste** includes offcuts of new materials brought to site to construct buildings and structures, and the associated packaging for materials and products. The typical composition of construction waste includes timber, plastics, plasterboard, metals, bricks, and blocks.
- **Demolition waste** is generated from the demolition of buildings and structures, including roads, basements, and foundations. The typical composition of demolition waste is similar to construction waste but can also include more hazardous material such as asbestos or treated timber.
- **Excavation waste** is generated from earthworks, tunnelling and landscaping activities. This is typically made up of soil and stones and can include hazardous material from contaminated sites.
- **Construction**, **demolition**, and **excavation waste** is managed both by our directly employed waste supply chain and our subcontractor supply chain.
- **Premises waste** is generated from **offices** and **manufacturing facilities**. Typical composition includes paper, cardboard, plastics, and other office consumables, and can also include timber, metals and other materials from manufacturing activities. Premises waste is typically managed by our directly employed waste supply chain.



5.0 Supply Chain Integrity

What is it? Our thousands of valued supply chain partners are crucial to how we deliver our sustainability commitments and targets. Working together, we must balance environmental, social and economic needs to create an inclusive, resilient supply chain that underpins how we deliver for all of our stakeholders. As part of our commitment to empower sustainable suppliers and champion ethical practices, we are ensuring the way we buy is inclusive and are forming collaborative relationships to reduce our carbon emissions, responsibly source materials and protect human rights.

The goods and services we purchased in 2023, represented 86% of our Scope 3 carbon emissions, and included hard to decarbonise products like concrete, steel, and aggregates. As we do not directly control these emissions, this area is our biggest challenge and that is why we have set an ambitious, but realistic target of reducing these emissions by 25% by 2030.

How is it Reported? Scope 3 GHG emissions from Category 1: Purchased goods and services is calculated using the GHG protocol **Hybrid** methodology- for full guidance refer to Section 9.4.1 Category 1: Purchased Goods & Services p68.

Our commitment

Empower sustainable suppliers and champion ethical practices

Our target

by 2030	25% reduction in Scope 3 carbon emissions from purchased goods and services[12]

6.0 Community Engagement

What is it? Delivering lasting social benefits for the communities we work in has long been embedded in how Balfour Beatty operates. From regenerating communities to driving employment and training opportunities and supporting small, local supply chain partners, we help build new futures.

How is it Reported? The Social Value Portal (SVP) are Balfour Beatty's chosen partner for measuring and reporting the voluntary disclosure of social and local economic value (referred to in the Balfour Beatty Building New Futures strategy as **Social Value**) delivered by Balfour Beatty in the UK.

The SVP apply the National Social Value Measurement Framework also known as the National Themes, Outcomes and Measures (TOMs); a method of reporting and measuring social value to a consistent standard.

The TOMs framework was developed by the Social Value Portal in partnership with the National Social Value Task Force, a cross sector working group that comprises both public, private and third sector organisations.

The 2024 Social Value reported covers UK performance only. In the UK, spend data is collected through a semi-automated process, incorporating manual intervention. All other social value data is recorded manually at project level. Recognising gaps due to manual processes and challenges with access to data, we are actively pursuing digitisation enhance data completeness and accessibility for social value reporting.

Not all projects are required to record and report social impact activities, the social value that would be derived from this is not material. Local spend is reported across all projects where we have postcode data for both the project and supplier, spend that is local to our fixed estate and offices is currently excluded. We are committed to continually reviewing and improving data collection methods including automation for more efficient and complete reporting.

The selection of the TOMs is defined at project level, based on customer's key performance indicators, as well as measures defined by Balfour Beatty based on the project's value and duration. In 2024 Balfour Beatty projects have reported against the 33 TOMs outlined in Table 13 in Section Appendix 3:

Please refer to the Social Value Portal National TOMs Guidance (2022) and TOM's Measures Handbook for full detail on descriptions, evidence requirements and definitions.

7.0 Employee diversity, equity and inclusion

What is it? Our employees' skills and capabilities are what sets us apart from the competition. By creating an organisation and culture that is diverse, equitable and inclusive, we aim to be the employer of choice for high quality, talented people and harness their creativity and innovation to make us a better business.

How is it reported? Data on our target areas on diversity, equity and inclusion pertaining to the two targets to increase the number of female colleagues by 50% in the UK and increase minority ethnic and black representation by 60% in the UK is monitored and measured by the Balfour Beatty HR Enabling Function via the UK HR Scorecard.

Our commitment

Create a diverse and inclusive organisation

Our targets

by 2030	Increase the number of female colleagues by 50% in the UK[15]
by 2030	Increase minority ethnic and black representation by 60% in the UK[15]

8.0 Data Integrity

8.1 Baselines

Coinciding with the launch of the Building New Futures sustainability strategy:

2020 is the baseline year from which to monitor and measure our mitigate and adapt to climate change commitment towards Net Zero GHG emissions.

2021 is the baseline year for our:

- commitment on resource efficiency toward zero avoidable waste.
- community engagement commitment of creating £3 billion of social value in the UK.
- employee diversity, equity, and inclusion commitment of increasing the number of female colleagues by 50% in the UK and increasing minority ethnic and black representation in the UK by 60%.

8.1.1 Acquisitions & Divestments

Where we acquire businesses, we report their sustainability data for their first full reporting year within the Group and capture historic data back to the baseline year.

Where we dispose of a business, we remove their sustainability data for the reporting year and historic data including the baseline year.

8.1.2 Adjustment to business structure

When new projects are awarded to Balfour Beatty, this is considered organic business growth and re-baselining is not required. When a new strategic business or delivery unit is created for strategic delivery purposes as an entity within the Group, we report their sustainability data for their first full reporting year within the Group after the entity is established, this does not require an adjustment to the baseline.

8.1.3 Adjustments to historic data

Adjustments to historic data sets may be required. Where changes for an indicator at the strategic business level have a materiality per Scope greater than 5% every effort must be made to rectify these. The time limit for adjusting historic data sets is three years.

In 2023 Balfour Beatty restated the GHG inventory aligned to the approach detailed in section 2.1 Organisational Boundary.

8.2 Data Quality

Good quality data is vital to ensure meaningful trends are identified and give confidence in external reporting. The Balfour Beatty BMS contains procedures that must be followed by all businesses to capture relevant sustainability data. It is acknowledged that non-financial performance information is subject to more inherent limitations than financial information.

8.3 Data Validation

The Group's process for data validation requires a validation check to be performed by a validator, who is independent of the person entering the data (the contributor).

The validator must be a senior manager not more than one level below a board director given the legal implications of some of the data. Furthermore, they must have knowledge of the strategic business to challenge anomalies, changes in the data and associated trends. Adequate time should be put aside to run through data in detail. Time allocated will depend on the size and complexity of the business.

8.4 Data Protection

All data must be aligned to Balfour Beatty's information security policy, ITS-PL-0002 and therefore General Data Protection Regulation (GDPR) compliant.

8.5 Data Retention

In keeping with the UK Government legal standard for retention of a company's financial records in accordance with the Companies Act (2006), where records are generally maintained for seven years- six years plus current reporting year, the Group will retain data pertaining to the described sustainability reporting criteria indicators for this duration.

9.0 Reporting Indicators

9.1 Criteria specific reporting definitions

Property portfolio
Permanent facility Permanent facilities are offices, depots, warehouses, factories, and other buildings we occupy long-term, beyond the duration of a single project.
Project facility Project & temporary sites are locations where we are working on behalf of a customer as part of a contract and will only be occupying buildings for the duration of the project.
Leased facility Properties where we are a tenant are included under separate indictors to ensure transparency of reporting as Balfour Beatty applies the operational control consolidation approach, emissions from the operation of assets leased within the reporting year are included in Scope 1 & 2 and not Scope 3: Category 8 upstream leased assets.

Frequency of Reporting
Reporting period The Group reports on sustainability metrics aligned to the Jan-Dec calendar year in step with financial reporting.
Baseline year In the context of carbon accounting a baseline year is a starting point in time against which future GHG emissions are measured. The baseline year provides a historic point of reference for companies looking to track their emissions- reduction performance over time.
Most recent year The ‘most recent year’ is the last full 12-month Jan-Dec period where an entire annual dataset is available.

Local

For measures relevant to a local area only, ‘local’ in the UK is defined by the client and in most cases relates to the vicinity of a project site.

Where this has not been defined or where there is not a direct client, the operating business should determine what it classes as local, which is typically (but not invariably) 30 miles (50km). This is extended to 50 miles (80km) in rural areas. In instances where a project chooses anything other than 30 or 50 miles there should be justifiable reason e.g., coastal projects expanding their 30/50mile radius to account for any portion of the original area that is sea. Local distances are calculated based on straight line distance, “as the crow flies”.

EF

“EF” is the abbreviation applied in reference to “emission factor” for GHG reporting.

TOMs

“TOMs” or “National TOMs” is the abbreviation applied in reference to National “Themes, Outcomes and Measures”- the minimum reporting framework on which social value is in measured in the UK.

Time based metrics

All metrics that involve people’s time in the Social Value calculation can be recorded in different time units e.g., days/weeks/months. These values are all converted to hours. The hours are then converted to the unit required for social value reporting if not hours, such as dividing by 40 to get weeks and 2080 to get the full time equivalent (FTE).

Name	Hourly Conversion
Days	8.000
Weeks	40.000
Months	172.960
Minutes	0.0167

9.2.1 Scope 1

Scope 1 emissions are direct emissions from sources and activities controlled by Balfour Beatty that release emissions into the atmosphere. Most often they are direct emissions from sources or fuels that we purchase. See Table 2 below for the different activities Scope 1 emissions arise from:

TABLE 2 - SCOPE 1 ACTIVITIES

	Sources used in		Example Activities	Emission Types
Stationary combustion		Boilers and furnaces	Space heating, hot water, catering	Natural gas, boiler fuel, kerosene
		Generators	On-site generation of electricity from fossil fuels	Diesel, petrol,
		Bottled/industrial gases	Heating asphalt, welding, vehicles, refrigeration, and space heating	Propane, butane
Mobile combustion		Mobile Plant	Excavators, gritters, cranes, tampers etc.	Diesel, dyed diesel, petrol,
		Vehicle fleet	Company vehicles	Diesel, petrol, alternative fuels
Fugitive emissions		Septic tanks	Wastewater treatment & landfill	Methane (CH_4),
		Electrical Equipment	losses to atmosphere	Sulphur hexafluoride (SF_6)
		Refrigeration	Space cooling	Fluorinated gases (or F-gases). such as hydrofluorocarbons (HFCs), perfluorocarbons (PFCs)
		Other	Manufacturing, and fire suppression related emissions	Nitrous oxides (N_2O), nitrogen trifluoride (NF_3)

9.2.2.1a Scope 2 location-based method

What is it? The Scope 2 location-based method calculates indirect emissions from purchased electricity using the average emission factors of the local grid. It reflects the carbon intensity of regional electricity generation.

How is it reported? Scope 2 location-based emissions are reported using average grid emission factors from publicly available sources in the UK and US and via IEA emission factor subscription for the Group's Asia operations.

9.2.2.1b Scope 2 market-based method

What is it? A market-based method reflects emissions from electricity that companies have purposefully chosen. It derives emission factors from contractual instruments, which include any type of contract between two parties for the sale and purchase of energy bundled with attributes about the energy generation, or for unbundled attribute claims.

Where the markets offer them, their form and specific attribute claims can differ. The GHG Protocol sets out a series of quality criteria to ensure consistent reporting across all markets and geographies.

This market-based method allows the application of an emissions factor of zero tCO_2e per kWh to supply contracts from suppliers of electricity purchased from renewable sources which are often labelled as **green tariffs** if all the units of electricity in that tariff are 'matched' by units generated from a renewable energy source verified by a contractual instrument.

How is it reported? In the UK region where Balfour Beatty operates, Renewable Energy Guarantee of Origin (REGO) certificates are the contractual instrument used which demonstrate that a supply contract provides energy generated from renewable sources.

A residual emissions factor is applied where no contracts are in place. Residual emission factors are a default representing any untracked or unclaimed energy emissions.

Scope 2 Market-based method definitions:

Contractual Instrument: Any type of contract between two parties for the sale and purchase of energy bundled with attributes about the energy generation, or for unbundled attribute claims. Markets differ as to what contractual instruments are commonly available or used by companies to purchase energy or claim specific attributes about it, but they can include energy attribute certificates (RECs, GOs, etc.), direct contracts (for both low-carbon, renewable, or fossil fuel generation), supplier-specific emission rates, and other default emission factors representing the untracked or unclaimed energy and emissions (termed the residual mix) if a company does not have other contractual information that meets the Scope 2 Quality Criteria.

Residual Mix: A residual mix is the adjusted grid emission factor that is uplifted to accommodate the energy origin of untracked consumption i.e., consumption which has not been disclosed using a contractual instrument. This is to ensure that the electricity generation mix of a country is not double counted in the grid emissions factor where there has been procurement and allocation of renewable energy.

For residual emissions factors, the Group applies either the appropriate supplier factor based on the supplier's published fuel mix where it is known and can be evidenced, or the regional or national average electricity emission factor provided by the UK Government, EPA or IEA (as appropriate) to electricity usage not covered by a REGO.

Appendix 1: GHG Indicators

The GHG indicators listed in this appendix relate to individual indicators which are used to measure the GHG emissions aligned to the GHG Protocol defined Scopes 1, 2 and 3. Indicator ID prefixes relate to underpinning values of Balfour Beatty's Build to Last strategy "LEA" prefix relates to "Lean" whereas "SUS" relates to "sustainable". Indicators are displayed grouped by Scope and emission activity.

TABLE 6 SCOPE 1 STATIONARY COMBUSTION

Indicator	Name	Description
LEA 2.3.01	Total natural gas consumption on our own estate	Own estate refers to offices, depots, warehouses, factories, and other permanent facilities under our control where we pay a utility provider for the natural gas directly. It excludes tenanted building where we pay a service charge. This is captured in LEA 2.3.3
LEA 2.3.02	Total natural gas consumption from project & temporary sites	Project & temporary sites refers to sites where we are working on behalf of a customer as part of a contract but are responsible for paying the utilities directly
LEA 2.3.03	Total natural gas purchased via a landlord	Purchased via a landlord refers to the volume of natural gas used on our buildings that forms part of a service charge or rent and is paid for by the landlord. Please note, that in cases where the landlord does not charge us for supplies, we use, we still need to capture their consumption data. Submeters or meter readings are used to track consumption where possible. Where meters cannot be fitted, or data is not available, a floor space use estimation method is applied using approved benchmark guidance e.g. CIBSE TM46 Energy Benchmarks in the UK. The guidance provides typical energy use per unit of floor space for a given building use type such as office or warehouse. The floorspace occupied by Balfour Beatty is multiplied by the appropriate building use type. As a last resort if this is unavailable data from similar size project sites with similar activities can be used to calculate the electricity consumption. Please note that this should only be undertaken for areas that we operate such as a construction site.
LEA 2.3.04	Total quantity of butane	"Butane" (C_4H_{10}) is a hydrocarbon gas predominantly used for mobile space heating, welding, vehicles, or refrigeration and is generally supplied in gas cylinders. Gas used by subcontractors should be accounted for as scope 3.

LEA 2.3.05	Total quantity of propane	“Propane” (C3H8) is a hydrocarbon gas predominantly used for mobile space heating, welding, vehicles and is generally supplied in gas cylinders. Gas used by subcontractors should be accounted for as scope 3.
LEA 2.3.06	Total boiler fuel consumption on own estate	‘Own estate’ refers to our offices, depots, warehouses, factories, and other permanent facilities under our control where we pay a utility provider for the boiler fuel directly. Boiler fuel may also be referred to as home heating fuel or kerosene. Data is reported where we are a tenant and pay for our boiler fuel as part of a service charge.
LEA 2.3.07	Total boiler fuel consumption from project & temporary sites	‘Temporary/project sites’ refers to sites where we are working on behalf of a client as part of a contract but are responsible for paying the boiler fuel supplies directly. Boiler fuel may also be referred to as home heating fuel or kerosene. Data is not included for gas oil where is it is used for mobile plant. This is captured in LEA 2.3.11
LEA 2.3.08	Total boiler fuel purchased via a landlord	‘Purchased via a landlord’ refers to the volume of boiler fuel used on our buildings that forms either part of a service charge or rent and is paid for by the landlord. Where the landlord does not charge directly, we should capture total consumption data from landlord and apply an estimation based on useable floor space. For example, if we occupy 20% of the floor space then 20% of the total fuel used should be reported.

TABLE 7 MOBILE COMBUSTION

Indicator	Name	Description
LEA 2.3.09	Total volume of 1st generation biodiesel from crops	'1st generation biodiesel' refers to biodiesel that is derived 100% from crops such as sunflowers, rapeseed or palm oils.
LEA 2.3.10	Total volume of biodiesel from waste oils	'Waste oils' – refers to biodiesel derived from waste cooking oil and rendered animal fat. Waste cooking oil in this context is cooking oil that has already been used in catering.
LEA 2.3.11	Total volume of gas oil (red or dyed diesel)	'Gas oil' (more commonly known as dyed or red diesel) refers to the total volume of fuel used for mobile plant such as forklifts, crushers, mobile elevating working platforms, cranes, excavators, hoists, earth moving equipment and stationary plant such as generators as well as plant used for heating. It may also include mobile fuel use of fleet assets where gas oil (red diesel) is used.
LEA 2.3.12	Total volume of plant petrol	'Plant petrol' refers to the total volume of petrol (unleaded fuel, gasoline). This is used for mobile plant and handheld tools. These may include equipment such as strimmer's (weed whackers), chain saws, concrete saws, and lawnmowers.
LEA 2.3.13	Total volume of diesel with 5% biodiesel blend	'Diesel with 5% biodiesel blend' commonly refers to standard diesel purchased via a forecourt or gas station pump. It may be used for plant and off-road vehicles in countries where gas oil (red or dyed diesel) is not used.
LEA 2.3.14	Total volume of biodiesel (different blend)	'Different blend' refers to diesel blends that contain more or less than the standard 5% biodiesel concentration. The amount used is specified as well as

		the concentration of the biodiesel blend e.g. if the blend contained 10% biodiesel, please state 10% biodiesel blend.
LEA 2.3.14.GTL	Total volume of Shell GTL Diesel	Shell's gas-to-liquids (GTL) technology converts natural gas into odourless and colourless liquid products that would otherwise be made from crude oil.
LEA 2.3.15	Total volume of 100% mineral diesel	'Pure diesel' refers to diesel that has not been blended with biodiesel. It should be reported as either mobile or stationary depending on the application.
LEA 2.3.16	Total volume of fleet petrol E5	'Fleet petrol' refers to the total volume of petrol bought to run vehicles on the public highway. Fleet petrol with 5% biofuel blend refers to standard petrol purchased via a pump in the UK, Europe, and the USA.
LEA 2.3.17 (E10)	Total volume of fleet petrol E10	Total volume of fleet petrol E5-E10 blends
LEA 2.3.17 (E85)	Total volume of fleet petrol E85	E85 is a petrol fuel blend of ethanol and gasoline that consists of 85% percent ethanol blended with mineral petrol.

Indicator	Name	Description
LEA 2.3.19	Distance travelled from claimed mileage (company owned or leased vehicles)	‘Claimed mileage’ refers to mileage undertaken on behalf of the business with company owned vehicles or company leased vehicles where employees have paid for the fuel and have had the expense claim approved. It does not include mileage claimed for business trips conducted in privately owned vehicles. Where possible the submission date of the claim should be used on the expense system rather than the date of when the claim was paid.
LEA 2.3.20	Total volume of liquid petroleum gasoline (LPG)	‘LPG’ refers to the total volume of LPG purchased by the business to run its vehicles.
LEA 2.3.21	Total volume of compressed natural gas (CNG)	‘CNG’ refers to the total volume of CNG purchased by the business to run its vehicles.

TABLE 8 OTHER KYOTO GASES

Indicator	Name	Description
LEA 2.3.28	Sulphur hexafluoride (losses to atmosphere)	'Sulphur hexafluoride' (SF6) is typically used for electrical switchgear and substations. The weight of losses to atmosphere arising from activities such as installation, maintenance, dismantling, or upgrade work should be reported. SF6 that has been charged to a system where no losses have occurred is not accounted for.
LEA 2.3.29	HFC refrigerants (leakage losses)	'Hydrofluorocarbons' (HFCs) are often used as refrigerants in air conditioning and refrigeration systems and as fire retardants in fire protection systems. The weight of losses to atmosphere arising from activities such as installation, maintenance, dismantling, or upgrade work should be reported.
LEA 2.3.30	Total volume of methane emitted	'Methane' (CH4) is most produced as a result of the fermentation/decomposition of organic matter such as in waste and wastewater sludge, or any other biodegradable feedstock under anaerobic conditions. Potential sources of methane emissions could be sewage treatment and waste management plants we are responsible for managing and operating. Methane emissions associated with electricity are calculated automatically.
LEA 2.3.31	Total volume of nitrous oxide emitted	'Nitrous oxide' (N2O) is most produced as a by-product during the production of chemical such as nitric acid which is used to make fertiliser. Nitrous oxide emissions associated with electricity are calculated automatically.
LEA 2.3.32	PFC (leakage losses)	'Perfluorocarbons (PFCs) are mainly produced in electronics sector (manufacture of semi-conductors) and as refrigerants. They are occasionally used as environmental tracer gases, in fire extinguishers and for some cosmetic and medical applications. There are no natural sources of PFCs. The weight of losses to atmosphere arising from activities such as installation, maintenance, dismantling, or upgrade work should be reported.

TABLE 9 SCOPE 2

Indicator	Name	Description
LEA 2.4.01	Total grid consumption from own estate	Total grid consumption from own estate (permanent offices, depots, workshops, manufacturing sites etc.)' refers to electricity purchased directly from utility providers or via an energy broker (i.e. where Balfour Beatty is invoiced for the electricity) for buildings we rent, occupy or own. Where consumption is backed by a green tariff contractual instrument e.g. REGO this must be allocated to indicator LEA 2.4.5.
LEA 2.4.02	Total grid consumption from project & temporary sites	'Total grid consumption from temporary/project sites' refers to electricity purchased directly from utility providers or via an energy broker (i.e. where Balfour Beatty is invoiced for the electricity) for sites where we are working on behalf of a client as part of a contract. Please note that where consumption is backed by a green tariff contractual instrument this must be allocated to indicator LEA 2.4.6.
LEA 2.4.03	Total grid consumption from project & temporary sites where the electricity is provided by the client	'Total grid consumption from temporary/project sites where the electricity is provided by the client' refers to electricity provided free of charge by the customer for project sites where we are working on behalf of a customer as part of a construction or refurbishment contract. Submeters or meter readings are used to track consumption where possible. Where meters cannot be fitted, or data is not available, a floor space use estimation method is applied using approved benchmark guidance e.g. CIBSE TM46 Energy Benchmarks in the UK. The guidance provides typical energy use per unit of floor space for a given building use type such as office or warehouse. The floorspace occupied by Balfour Beatty is multiplied by the appropriate building use type. As a last resort if this is unavailable data from similar size project sites with similar activities can be used to calculate the electricity consumption. Please note that this should only be undertaken for areas that we operate such as a construction site. At project sites where short ad hoc jobs use small amounts of electricity, this should not be included within the reporting scope. For example, charging hand tools for a few hours or using vacuums.

LEA 2.4.04	Total grid electricity purchased via a landlord	'Purchased via a landlord' refers to the kWh used in our buildings that forms either part of a service charge or rent and is paid for by the landlord. Please note, that in cases where the landlord does not charge us for supplies, we use, we still need to capture the electricity consumption data. This includes green tariff electricity and on-site renewables.
LEA 2.4.05	Total grid electricity purchased through a 100% renewable electricity tariff for our own estate	This is non-fossil fuel sources through a full renewable/green tariff for our temporary project/sites for electricity purchased directly from utility providers or via an energy broker (i.e. where Balfour Beatty is invoiced for the electricity) for buildings we rent, occupy or own. To qualify as a green supply the supplier must: ● Evidence that the green tariff is providing additionality over and above what is legally required by the power provider demonstrating the benefits of the tariff (i.e. demonstrating investment in renewables). ● Either retire or redeem any associated levy exemption certificates to ensure that they are not later sold on to other customers. ● Issue a guarantee of origin or similar certificate
LEA 2.4.06	Total grid electricity purchased through a 100% renewable electricity tariff for our project & temporary sites	This is non-fossil fuel sources through a full renewable/green tariff for our temporary project/sites for electricity purchased directly from utility providers or via an energy broker (i.e. where Balfour Beatty is invoiced for the electricity) for buildings we rent, occupy or own. To qualify as a green supply the supplier must: ● Evidence that the green tariff is providing additionality over and above what is legally required by the power provider demonstrating the benefits of the tariff (i.e. demonstrating investment in renewables). ● Either retire or redeem any associated levy exemption certificates to ensure that they are not later sold on to other customers. ● Issues a guarantee of origin or similar certificate

LEA 2.4.08	Total amount of heat and steam purchased from a local supply or district heating network	'Local supply or district heating network' refers to the amount of heat and steam purchased from a local 3rd party via a supply feed or district heating network via a supply feed within the reporting period. A district heating network or system has more than one heat or steam source and supplies more than one building. However, as the conversion factors are the same, there is no need to differentiate between the two.

TABLE 10 THE ENERGY TRANSITION

Indicator	Name	Description
LEA 2.4.07	Total renewable electricity generated on-site from Solar PV for our own consumption	Total renewable electricity generated on-site for consumption in our own estate. ''Total renewable electricity generated on-site' refers to the kWh generated on rented or owned properties within our own estate within the reporting period. This includes electricity from PV arrays and renewable powered plant and equipment such as solar tower lights. This figure does not include any electricity which is exported to the grid or to other activities beyond our own estate.
LEA 2.4.09 (Blue)	Total Energy from Blue Hydrogen	Hydrogen produced through steam methane reformation, but with the addition of a carbon capture system.
LEA 2.4.09 (Grey)	Total Energy from Grey Hydrogen	Hydrogen produced through steam methane reformation without capturing the greenhouse gases.
LEA 2.4.9 (Green)	Total Energy from Green Hydrogen	Hydrogen produced through electrolysis using electricity generated from renewable sources.

TABLE 11 SCOPE 3

Indicator	Name	Description
SUS 1.1.1	Purchased Goods and Services	All upstream (cradle-to-gate) emissions of purchased goods and services acquired by the reporting company in the reporting year, not otherwise included in Categories 2 - 8
SUS 1.1.2	Capital Goods	All upstream (cradle-to-gate) emissions of purchased capital goods from the extraction, production, and transportation of capital goods purchased or acquired by the reporting company in the reporting year.
SUS 1.1.3	Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2	Extraction, production, and transportation of fuels and energy purchased or acquired by the reporting company in the reporting year, not already accounted for in scope 1 or scope 2, including: a. Upstream emissions of purchased fuels (extraction, production, and transportation of fuels consumed by the reporting company) b. Upstream emissions of purchased electricity (extraction, production, and transportation of fuels consumed in the generation of electricity, steam, heating, and cooling consumed by the reporting company) c. Transmission and distribution (T&D) losses (generation of electricity, steam, heating, and cooling that is consumed (i.e., lost) in a T&D system) – reported by end user. d. Generation of purchased electricity that is sold to end users (generation of electricity, steam, heating, and cooling that is purchased by the reporting company and sold to end users) – reported by utility company or energy retailer only
SUS 1.1.4	Upstream Transportation and Distribution	The scope 1 and scope 2 emissions of transportation and distribution providers that occur during use of vehicles and facilities (e.g., from energy use) from: Transportation and distribution of products purchased by the reporting company in the reporting year between a company's tier 1 suppliers and its own operations (in vehicles and facilities not owned or controlled by the reporting company) and transportation and distribution services purchased

		by the reporting company in the reporting year, including inbound logistics, outbound logistics (e.g., of sold products), and transportation and distribution between a company's own facilities (in vehicles and facilities not owned or controlled by the reporting company).
SUS 1.1.5	Waste Generated in Operations	The scope 1 and scope 2 emissions of waste management suppliers that occur during disposal or treatment of waste generated in the reporting company's operations in the reporting year (in facilities not owned or controlled by the reporting company).
SUS 1.1.6	Business Travel	The scope 1 and scope 2 of transportation carriers during use of vehicles energy use. for business-related activities during the reporting year (in vehicles not owned or operated by the reporting company).
SUS 1.1.7	Employee Commuting	The scope 1 and scope 2 emissions of employees and transportation providers that occur during use of vehicles (e.g., from energy use) for the transportation of employees between their homes and their worksites during the reporting year (in vehicles not owned or operated by the reporting company).
SUS 1.1.8	Upstream Leased Assets	The scope 1 and scope 2 emissions of lessors that occur during the reporting company's operation of leased assets (e.g., from energy use) not included in scope 1 and scope 2 – reported by lessee.
SUS 1.1.9	Downstream Transportation and Distribution	The scope 1 and scope 2 emissions of transportation providers, distributors, and retailers that occur during use of vehicles and facilities (e.g., from energy use) from transportation and distribution of products sold by the reporting company in the reporting year between the reporting company's operations and the end consumer (if not paid for by the reporting company), including retail and storage (in vehicles and facilities not owned or controlled by the reporting company).
N/A	Processing of sold products	Not relevant. Balfour Beatty does not sell intermediate products to third parties
SUS 1.1.11	Use of Sold Products	The direct use-phase emissions of sold products over their expected lifetime (i.e., the scope 1 and scope 2 emissions of end users that occur from the use of: products that directly consume energy (fuels or electricity) during use; fuels and feedstocks; and GHGs and products that contain or form GHGs that are emitted during use).

SUS 1.1.12	End-of-Life Treatment of Sold Products	The scope 1 and scope 2 emissions of waste management companies that occur during disposal or treatment of sold products from waste disposal and treatment of products sold by the reporting company (in the reporting year) at the end of their life.
SUS 1.1.13	Downstream Leased Assets	The scope 1 and scope 2 emissions from operation of assets owned by the reporting company (lessor) and leased to other entities in the reporting year, not included in scope 1 and scope 2 – reported by lessor.
N/A	Franchises	Not relevant. Balfour Beatty does not operate franchises
SUS 1.1.15	Investments	Operation of investments (including equity and debt investments and project finance) in the reporting year, not included in scope 1 or scope 2 proportional to the Group's interest.

Appendix 2: Resource Efficiency

TABLE 12 WASTE INDICATORS

Indicator	Name	Description
LEA 2.6.1	Total weight of construction waste sent to landfill	Construction waste is waste resulting directly from construction activities and includes offcuts of new materials brought to site to construct buildings and structures, and the associated packaging for materials and products. Report the total weight sent to landfill. Where data for construction, demolition and excavation waste cannot be separated into one of these three categories, please include as construction waste.
LEA 2.6.2	Total weight of excavation waste sent to landfill	Excavation waste is waste resulting from excavation or digging activities, limited to naturally occurring materials (i.e. soils and stones). Report the total weight sent to landfill.
LEA 2.6.3	Total weight of demolition waste sent to landfill	Demolition is any waste resulting from demolition of buildings and structures, including roads, basements and foundations. Report the total weight sent to landfill.
LEA 2.6.4	Waste Total weight of office waste sent to landfill	Office waste refers to the weight of waste from office activities. Report the total weight sent to landfill.
LEA 2.6.5	Waste Total weight of manufacturing/ depot waste sent to landfill	Manufacturing and depot waste is any waste from manufacturing, warehouse or depot activities. Report the total weight sent to landfill.
LEA 2.6.7	Total weight of construction waste avoided from landfill	Construction waste is waste resulting directly from construction activities, see LEA 2.6.1. Report the total weight that has been reused, recycled, or recovered and avoided from being sent to landfill. Where data for construction, demolition and excavation waste cannot be separated into one of these three categories, please include as construction waste.
LEA 2.6.8	Total weight of excavation waste avoided from landfill	Excavation waste is waste resulting from excavation or digging activities, see LEA 2.6.2. Report the total weight that has been reused, recycled, or recovered and avoided from being sent to landfill.
LEA 2.6.9	Total weight of demolition waste avoided from landfill	Demolition is any waste resulting from demolition of buildings and structures, including roads, basements and foundations. Report the total weight that has been reused, recycled, or recovered and avoided from being sent to landfill.
LEA 2.6.10	Waste Total weight of office waste avoided from landfill	Office waste refers to the weight of waste from office activities. Report the total weight that has been reused, recycled, or recovered and avoided from being sent to landfill.
LEA 2.6.11	Waste Total weight of manufacturing/depot waste avoided from landfill	Manufacturing and depot waste is any waste from manufacturing, warehouse or depot activities. Report the total weight that has been reused, recycled or recovered and avoided from being sent to landfill.

Appendix 3: Community Impact

TABLE 13 SOCIAL VALUE INDICATORS

TOMs reference	Name	Description
NT1	Local Direct Employment	No. of local direct employees (FTE) hired or retained (for re-tendered contracts) on contract for one year or the whole duration of the contract, whichever is shorter. NB: The Social Value Portal have confirmed where shorter term employment occurs this can be included if the FTE is calculated accordingly.
NT1c	Local indirect employment – supply chain only	No. of local people (FTE) on contract for one year or the whole duration of the contract, whichever is shorter, employed through the supply chain as per procurement requirements. NB: Supply chain for NT1c relates to Balfour Beatty subcontractors only. The Social Value Portal have confirmed where shorter term employment occurs this can be included if the FTE is calculated accordingly.
NT3	Jobs for long-term unemployed people	No. of employees (FTE) hired on the contract who are long term unemployed
NT3a	Jobs for armed forces veterans	No. of full time equivalent local armed forces veteran employees (FTE) hired or retained on the contract who are long-term unemployed (unemployed for a year or longer) and facing specific barriers to transitioning to civilian employment that do not qualify them as disabled (e.g. long-term service)
NT4	Jobs for people who were Not in Employment, Education, or Training	No. of employees (FTE) hired on the contract who are Not in Employment, Education, or Training (NEETs) as a result of a recruitment programme
NT4a	Care Leavers	No. of full time equivalent local 16–25-year-old care leavers (FTE) hired on the contract
NT5	Jobs for ex-offenders aged 18+	No. of full time equivalent local employees (FTE) aged 18+ years hired on the contract who are rehabilitating or ex-offenders.
NT6	Jobs created for disabled people	No. of full time equivalent disabled local employees (FTE) hired or retained on the contract

NT8	School and College Visits	No. of staff hours spent on local school and college visits e.g. delivering career talks, curriculum support, literacy support, safety talks (including preparation time).
NT9	Training opportunities	No. of weeks of training opportunities (BTEC, City & Guilds, NVQ, HNC - Level 2,3, or 4+) on the contract that have either been completed during the year, or that will be supported by the organisation until completion in the following years
NT10	Apprenticeship opportunities	No. of weeks of apprenticeships on the contract that have either been completed during the year, or that will be supported by the organisation until completion in the following years - Level 2,3, or 4+

TOMs reference	Name	Description
NT11	Employability support for young people	No. of hours of support into work provided to under 24 years old (young people) unemployed people through career mentoring, including mock interviews, CV advice, and careers guidance.
NT12	Work placements (unpaid)	No. of weeks spent on meaningful work placements or pre-employment course; 1-6 weeks student placements (unpaid)
NT13	Work placements (paid)	No. of weeks spent on meaningful work placements that pay Minimum or National Living wage according to eligibility for 6 weeks or more (internships)
NT14	Spend with VCSEs (Voluntary, Community and Social Enterprises)	Total amount (£) spent in LOCAL supply chain through the contract.
NT15	Expert advice to VCSEs and MSMEs (micro, small and medium enterprises)	Provision of expert business advice to VCSEs and MSMEs (e.g. financial advice / legal advice / HR advice/ Health and Safety).
NT18	Local supply chain spend with large organisations	Total amount (£) spent in LOCAL supply chain through the contract. Total amount (£) spent in LOCAL supply chain through the contract.

NT19	Local supply chain spend with MSMEs	Total amount (£) spent through contract with LOCAL micro, small and medium enterprises (MSMEs).
NT21	Equality and diversity training	Equality, diversity and inclusion training, provided both for direct employees and supply chain staff.
NT24	Initiatives supporting crime reduction	Initiatives aimed at reducing crime (e.g. support for local youth groups, lighting for public spaces, etc.)
NT25	Tackling homelessness	Initiatives to be taken to tackle homelessness (supporting temporary housing schemes, etc.)
NT26	Initiatives supporting health and wellbeing	Initiatives taken or supported to engage people in health interventions (e.g. stop smoking, obesity, alcoholism, drugs, etc.) or wellbeing initiatives in the community, including physical activities for adults and children
NT28	Donations to local community projects	Donations or in-kind contributions to local community projects (£ & materials)
NT29	Volunteering for local community projects	No. of hours volunteering time provided to support local community projects
NT30		Support provided to help local community draw up their own Community Charter or Stakeholder Plan

TOMs reference	Name	Description
NT32	Car miles saved	Car miles saved on the project as a result of a green transport programme or equivalent (e.g. cycle to work programmes, public transport or car-pooling programmes, etc.)
NT39	Mental health campaigns for staff	Mental Health campaigns for staff on the contract to create community of acceptance, remove stigma around mental health
NT50	Innovation to promote skills and employment	Innovative measures to promote local skills and employment to be delivered on the contract - these could be e.g. co-designed with stakeholders or communities, or aiming at delivering benefits while minimising carbon footprint from initiatives, etc.
RE10	Site Visits	No. site visits for school children or local residents.
NT76	Local employees registered as unemployed	No. of full time equivalent local employees (FTE) hired on the contract who are registered as unemployed
NT80	No of weeks of employee upskilling FTE - Trainee	No. of weeks of employee (FTE) upskilling (i.e. training opportunities and comprehensive upskilling programmes) specifically delivered on the contract e.g. (BTEC, City & Guilds, NVQ, HNC, RQF). Must have either been completed during the year, or will be supported by the organisation until completion in the following years - Level 2,3, or 4+
NT81	Upskilling employees through apprenticeships	No. of weeks of employee upskilling (FTE) delivered on contract as part of apprenticeships and comprehensive upskilling programmes - Only applies to apprenticeships on the contract that have either been completed during the year, or that will be supported by the organisation until completion in the following years - Level 2,3, or 4+
NT86	Environment: environmental conservation & ecosystem management initiatives	Volunteering time for environmental conservation & sustainable ecosystem management initiatives

Appendix 4- Scope 1 & 2 Emission Factor Sources and publications

Scope	Publication Title
Scope 1	2024 UK Government GHG Conversion Factors for Company Reporting
	Certas Energy supplied Emission Factor Set for GTL Diesel
Scope 2	2023 Green-e Residual Mix Emissions Rates (2021 Data). Center for Resource Solutions (Ref: ERCOT All)
	2023 Green-e Residual Mix Emissions Rates (2021 Data). Center for Resource Solutions (Ref: FRCC All)
	2023 Green-e Residual Mix Emissions Rates (2021 Data). Center for Resource Solutions (Ref: RFC East)
	2023 Green-e Residual Mix Emissions Rates (2021 Data). Center for Resource Solutions (Ref: WECC Southwest)
	2024 Green-e Residual Mix Emissions Rates (2022 Data). Center for Resource Solutions (Ref: ERCOT All)
	2024 Green-e Residual Mix Emissions Rates (2022 Data). Center for Resource Solutions (Ref: FRCC All)
	2024 Green-e Residual Mix Emissions Rates (2022 Data). Center for Resource Solutions (Ref: RFC East)
	2024 Green-e Residual Mix Emissions Rates (2022 Data). Center for Resource Solutions (Ref: SERC South)
	2024 Green-e Residual Mix Emissions Rates (2022 Data). Center for Resource Solutions (Ref: SERC Virginia/Carolina)
	2024 Green-e Residual Mix Emissions Rates (2022 Data). Center for Resource Solutions (Ref: WECC California)
	2024 Green-e Residual Mix Emissions Rates (2022 Data). Center for Resource Solutions (Ref: WECC Northwest)
	2024 Green-e Residual Mix Emissions Rates (2022 Data). Center for Resource Solutions (Ref: WECC Rockies)
	2024 Green-e Residual Mix Emissions Rates (2022 Data). Center for Resource Solutions (Ref: WECC Southwest)
	2024 UK Government GHG Conversion Factors for Company Reporting
	Total Energies
	Drax
	EDF
	Embassy Energy
	Energy Supplier. Supplier-based emission factor.
	EPA eGRID Year 2022 data. January 30, 2024 (Ref: Arizona)

	EPA eGRID Year 2022 data. January 30, 2024 (Ref: California)
	EPA eGRID Year 2022 data. January 30, 2024 (Ref: Colorado)
	EPA eGRID Year 2022 data. January 30, 2024 (Ref: Florida)
	EPA eGRID Year 2022 data. January 30, 2024 (Ref: Georgia)
	EPA eGRID Year 2022 data. January 30, 2024 (Ref: North Carolina)
	EPA eGRID Year 2022 data. January 30, 2024 (Ref: Oregon)
	EPA eGRID Year 2022 data. January 30, 2024 (Ref: Pennsylvania)
	EPA eGRID Year 2022 data. January 30, 2024 (Ref: RFC East)
	EPA eGRID Year 2022 data. January 30, 2024 (Ref: South Carolina)
	EPA eGRID Year 2022 data. January 30, 2024 (Ref: Texas)
	EPA eGRID Year 2022 data. January 30, 2024 (Ref: Virginia)
	EPA eGRID Year 2022 data. January 30, 2024 (Ref: Washington)
	European Residual Mixes. Results of the calculation of Residual Mixes for the calendar year 2023
	IEA Emission Factors 2023.