Building New Futures

Sustainability Reporting Criteria

2023

Balfour Beatty

Contents

Building New Futures

In December 2020 the Group published its latest sustainability strategy ‘Building New Futures’ in which it set out its plans to go beyond net zero carbon, generate zero waste and positively impact more than one million people by 2040 across all key geographies. The new strategy recognises the importance of embracing and embedding more sustainable practices across the Group setting clear goals and ambitions.

The strategy focuses on three core areas – the Environment, Materials, and Communities – with each assigned a bold 2040 ambition. To guide the company in its journey to achieve these ambitions, Balfour Beatty will report annually on its progress and against clearly defined 2030 targets to ensure the Group stays on track to achieve them.

Further information on the Balfour Beatty Building New Futures sustainability strategy can be accessed at : https://sustainability.balfourbeatty.com/

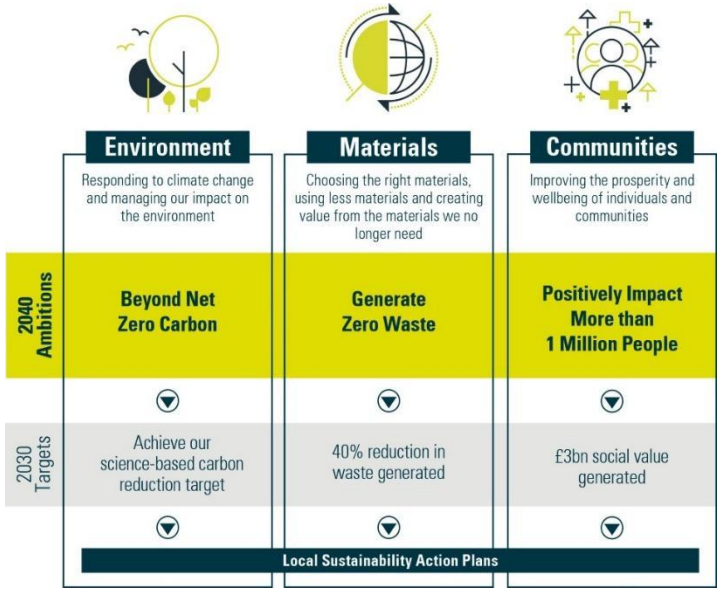


FIGURE 1

1.2 Reporting Criteria

1.2.1 Background

This document sets out the principles and standards underpinning sustainability reporting for use across all of Balfour Beatty, setting the minimum reporting criteria that satisfies statutory requirements on sustainability reporting and client & investor minimum reporting requirements, as well as supporting Environmental, Social and Governance (ESG) performance, tracked through a series of benchmark sustainable investment indices.

These indices measure the Group's resilience to long term material ESG risks against societal issues such as the climate crisis and social justice. 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.

Sustainability data is made available to Balfour Beatty colleagues through dashboards enabling all strategic business units (SBUs) to monitor and track progress to drive performance improvement.

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

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:

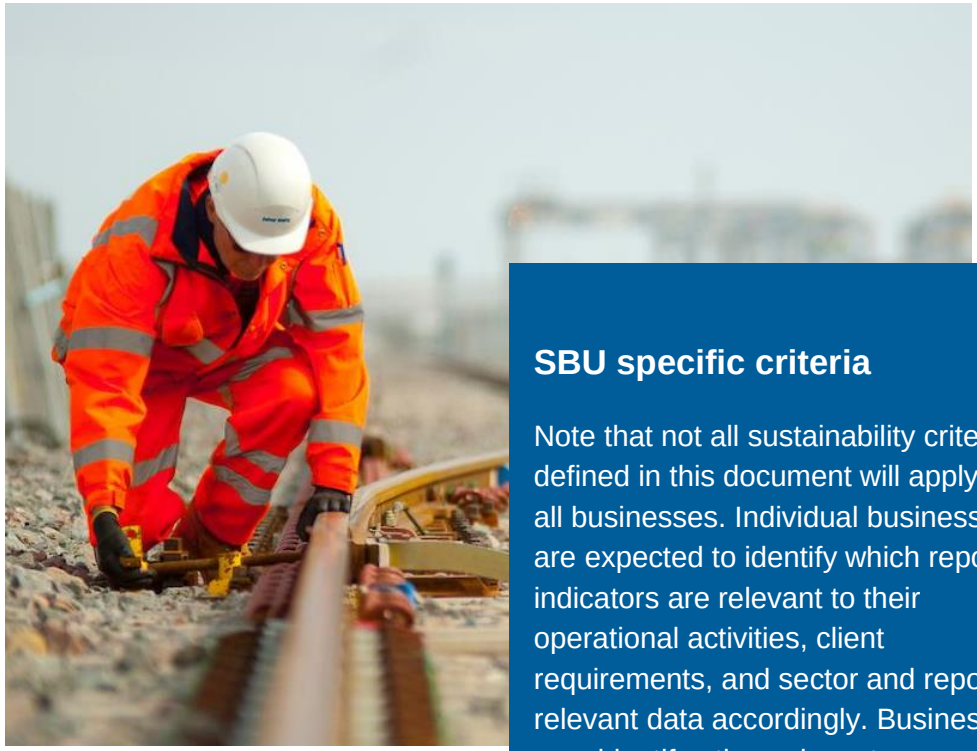
- The Greenhouse Gas Protocol – A Corporate Accounting and Reporting Standard
- The Greenhouse Gas Protocol – Scope 2 Guidance (An amendment to the GHG Protocol Corporate Standard)
- The Greenhouse Gas Protocol – Corporate Value Chain (Scope 3 Accounting and Reporting Standard)
- The Greenhouse Gas Protocol – 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 Purpose

The purpose of this document is to set out Balfour Beatty's sustainability reporting criteria and associated evidence requirements to support all SBUs to develop their own sustainability reporting inventory.

It is intended to provide consistency and standardisation allowing for comparability across the Group and to track performance against the Group's sustainability ambitions and targets from baseline year and for each reporting period- year on year.

Each SBUs sustainability inventory will act as the primary tool for prioritising targeted reductions and/or improvement initiatives relevant to its own operational activities in line with the Building New Futures targets and ambitions.



SBU specific criteria

Note that not all sustainability criteria defined in this document will apply to all businesses. Individual businesses are expected to identify which reporting indicators are relevant to their operational activities, client requirements, and sector and report relevant data accordingly. Businesses may identify other relevant sustainability criteria not outlined in this document and should report these to management the SBU level.

1.3 Sections

Each section of this document provides an overview of the steps all SBUs must consider when developing individual sustainability inventories. Where relevant, industry best practice in reporting is identified as well as further supporting guidance.

Section 1: Context outlines our sustainability strategy: Building New Futures and how this defines the parameters of the Group's approach to sustainability reporting defined in this guidance.

Section 2: Organisational & Operational Boundaries describes the organisational and operational boundary for reporting sustainability data including clarification on the treatment of joint ventures and joint operations, GHG Scopes and approach and definitions to waste and communities data.

Section 3: Data Integrity explains how robust data collection and analysis is ensured to maintain the Group monitors and measures progress against the targets and ambitions defined in Building New Futures.

This section sets considerations for establishing baseline data, accounting for including treatment of acquisitions, divestments, and adjustments to historical data, provides guidance for assessing quality of data as well as improving data quality and sets out the two-tiered data validation process.

Section 4 Reporting Indicators: defines the current sustainability reporting criteria indicators split into three parts:

- **Section 4.1** GHG emission related activities
- **Section 4.2** Social Value related activities
- **Section 4.3** Other sustainability data

Summary GHG performance 2023

For 2023, for both location-based and market-based measurements, Balfour Beatty's total Scope 1 & 2 Greenhouse Gas (GHG) emissions have decreased from 2022, demonstrating a reversal of the trend of annual increases year on year from the 2020 baseline.

Of the Group's Scope 1 & 2 emissions, 91% were Scope 1 and 9% Scope 2. Balfour Beatty's GHG emissions are predominantly from the use of diesel in vehicles and plant & equipment.

2.0 Organisational & Operational Boundaries

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 still be 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 encompassing Scopes 1, 2 and all relevant Scope 3 categories.

As the Group's operations include a mix of wholly owned operations, incorporated joint ventures, unincorporated joint ventures (joint operations), frameworks, subsidiaries, and concessions 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 has reassessed the application of the operational control consolidation approach in 2023.

Reconsideration of how the operational control approach has been historically applied to emissions from the Group's joint ventures and joint operations has led to a restatement of the Group's Scope 1 & 2 emissions.

As outlined in the decision-making process in Figure 2, 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) and value chain (Investments). The decision-making process is set out in Figure 2.

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.

PwC LLP has been engaged in 2023 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 2023.

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.

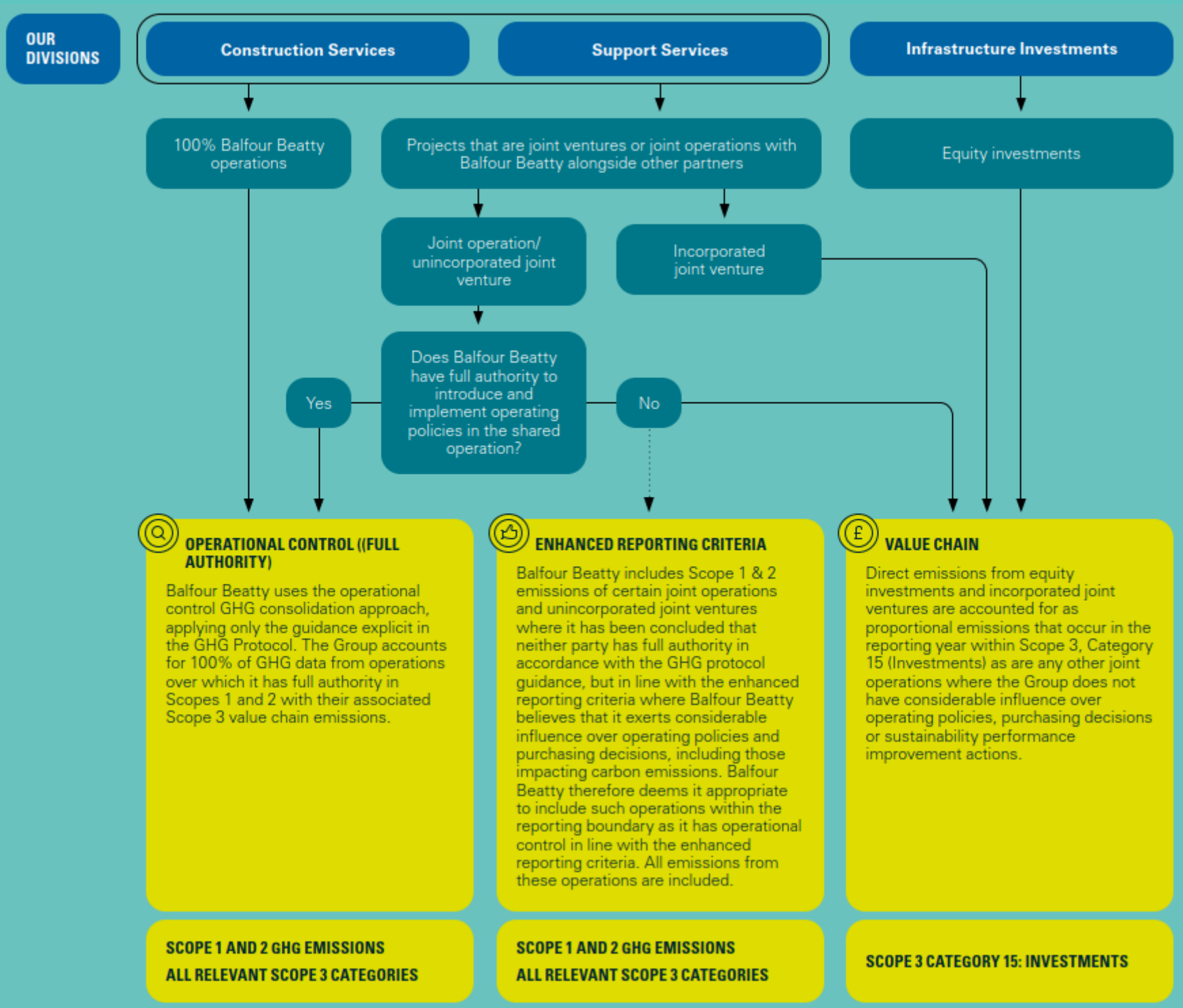


FIGURE 2

Approach for Group carbon reporting

2.1.4 Reporting criteria methodology

For certain joint operations where Balfour Beatty does not have full authority to implement operating policies and therefore, does not have operational control, but does meet the Group enhanced reporting criteria as defined in Balfour Beatty organisational & operational boundary setting guidance for joint operations (2023) (Figure 2) the total (not proportional based on contract share) GHG emissions from these operations will be included as part of an enhanced disclosure and included as part of the Group's total Scope 1 & 2 GHG emissions.

The Group has concluded that where Balfour Beatty does not have full authority to introduce and implement operating policies in joint operations, i.e., operational control (full authority) and does not meet the parameters defined in Figure 2 as applicable enhanced reporting, the Scope 1 & 2 emissions from that joint operation are excluded from the Group's operational (Scope 1 & 2) emissions. Instead, these GHG emissions are included in the Group's value chain emissions as Scope 3, Category 15: Investments in line with the calculation guidance.

2.1.5 Parameters of enhanced reporting criteria

To ensure a consistent approach to operational and organisational boundary inclusions for the Group's Scope 1 & 2 emissions, taking into consideration operational boundaries and the reporting of a full Scope 3 GHG inventory, when determining the status of a joint operation, Figure 2 should be applied in sequence.

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. These Scopes have been assessed in table 4.1.5 in section 4.
- **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)

Balfour Beatty operations should follow the "Approach for Group Carbon Reporting" (Figure 2). Balfour Beatty organisational & operational boundary setting guidance for joint operations (2023) to determine in which Scope to report GHG emissions arising from its operations.

2.3 Internal Balfour Beatty Joint Operations

In many instances, Balfour Beatty delivers projects across more than one strategic business unit or delivery unit employing expert capabilities across different specialisms in the Group.

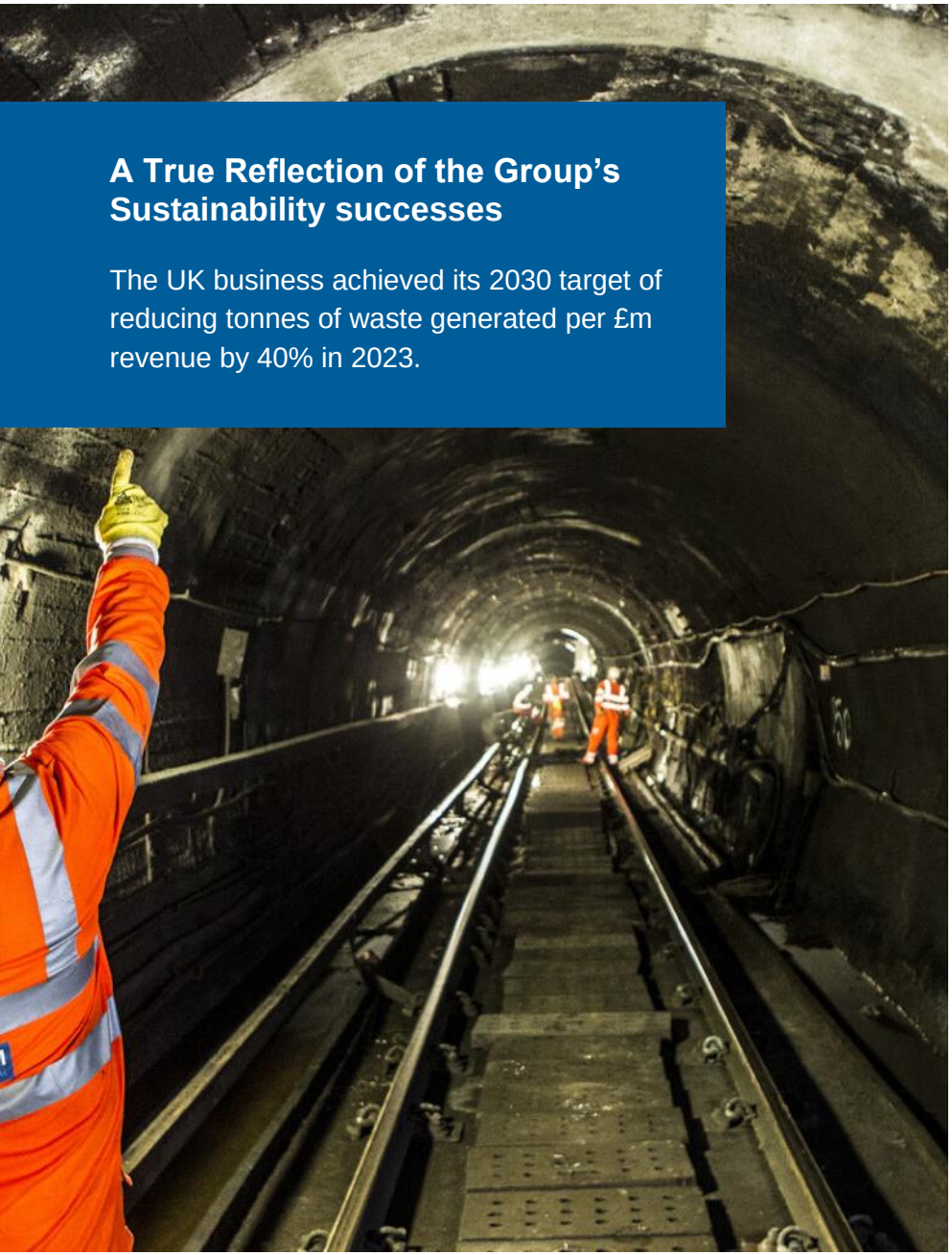
Where these projects are shared between entities within the Group, the entity defined as Principal Contractor captures relevant sustainability data on that project.

Further detail on the collection and use of data for operations which include more than one Balfour Beatty entity can be found in BMS procedure SUS-PR-0001.

2.4 Scope 2 market-based method

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. 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.



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.

3.0 Waste

Waste generated in operations is reported in relation to the Building New Futures 2040 ambitions of responding to climate change by going beyond Net Zero and for the materials ambition to generate zero waste.

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.

During 2023, Balfour Beatty has improved the tools and processes used to capture waste data and for the UK, can now report under a set of waste categories that help to better understand our waste profile and the actions needed to meet the targets and ambitions in our Building New Futures strategy. These categories are aligned to well-established industry waste-reporting guidance.

Waste data is captured by various internal systems and processes as defined in the Balfour Beatty Business Management System (BMS). Non-financial performance information is subject to more inherent limitations than financial information.

2030 target

40% reduction in tonnes of waste[1] generated per £1 million of revenue[2]

Measurement

Tonnes of waste[1] generated per £1 million of revenue

Primary UN Sustainability Development Goal

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

3.1 Waste reporting categories:

Balfour Beatty reports waste under the following categories: construction, demolition, excavation, manufacturing & depot, and office waste (with the 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.

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.

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.

4.0 Communities

The Social Value Portal (SVP) are Balfour Beatty's chosen partner for measuring and reporting the social and local economic value (referred to in the Balfour Beatty 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 2023 Social Value reported covers UK performance only.

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 2023 Balfour Beatty projects have reported against the 32 TOMs outlined in table 4.3.1 in section 4.

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.

Non-financial performance information is subject to more inherent limitations than financial information.

4.1 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".

4.2 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).

5.0 Data Integrity

5.1 Baselines

Coinciding with the launch of the sustainability strategy, the baseline year for Building New Futures is 2020 (where GHG emissions baseline year is 2020, and waste reduction baseline year is 2021).

5.1.1 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.

5.1.2 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.

5.1.3 Adjustments to historical 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 has restating the GHG inventory aligned to the approach detailed in section 2.1 Organisational Boundary.

5.2 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.

5.3 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.

5.4 Sustainability indicator Intensity

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.

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 (tCO2e/£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.

6.0 Reporting Indicators

6.1 Beyond Net Zero Carbon

In its 2020 sustainability strategy, Building New Futures, Balfour Beatty set out its 2030 target to achieve its science-based carbon reduction target and a 2040 ambition of going Beyond Net Zero Carbon on an absolute reduction basis.

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.

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 (tCO2e) 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.

Seven UN Framework Convention on Climate Change/Kyoto gases:

- Carbon dioxide (CO2)
- Methane (CH4)
- Nitrous oxide (N2O)
- Hydrofluorocarbons (HFCs)
- Perfluorocarbons (PFCs)
- Sulphur hexafluoride (SF6)
- Nitrogen trifluoride (NF3)

2030 target	Measurement	Primary UN Sustainability Development Goal
Achieve our science-based carbon reduction target[3]	Scope 1, 2 and 3 emissions	13 CLIMATE ACTION

6.1.1 Scope 1 emissions

Scope 1 emissions are direct emissions from sources and activities owned or controlled by Balfour Beatty that release emissions into the atmosphere. Most often they are direct emissions from sources or fuels that we purchase.

6.1.1.2 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” (C4H10) 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.

6.1.1.3 Scope 1: 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.
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.

6.1.2 Scope 2: Electricity

Scope 2 emissions are indirect GHG emissions that are a consequence of Balfour Beatty's activities but occur at sources owned and controlled by us. The GHG Protocol classes these as emissions from purchased electricity, heat, steam, and cooling. The GHG Protocol sets out two accounting methodologies for scope 2 GHG emissions: location-based and market-based.

The location-based method discloses the emissions from electricity consumption that Balfour Beatty indirectly emits whereas the market-based method differentiates emissions we are responsible for because of our renewable electricity purchasing decisions.

Up to 2020 Balfour Beatty reported only using the location-based method. Due to greater transparency by our supply chain partners and visibility of our contractual instrument data and evidence, we can confidently report in-line with the market-based method requirements. From 2020 both methods have been disclosed annually.

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.

6.1.3 Energy

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.

6.1.4 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).
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.
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.

6.2 Waste Generated in Operations

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.

6.3 Communities

6.3.1 Social Value

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.)
NT27	Supporting independent living	Initiatives to be taken to support older, disabled and vulnerable people to build stronger community networks (e.g. befriending schemes, digital inclusion clubs)
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

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.)
NT33	Miles driven (low or no emission)	Car miles driven using low or no emission staff vehicles included on project as a result of a green transport programme
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
NT86	Environment: environmental conservation & ecosystem management initiatives	Volunteering time for environmental conservation & sustainable ecosystem management initiatives
NT90	Environment: influencing environmental protection and improvement	Activities to influence staff, suppliers, customers and communities to support environmental protection and improvement.

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

Scope 1	2023 UK Government GHG Conversion Factors for Company Reporting
Scope 2	2022 Green-e Residual Mix Emissions Rates (2020 Data). Center for Resource Solutions (Ref: ERCOT All)
	2022 Green-e Residual Mix Emissions Rates (2020 Data). Center for Resource Solutions (Ref: FRCC All)
	2022 Green-e Residual Mix Emissions Rates (2020 Data). Center for Resource Solutions (Ref: RFC East)
	2022 Green-e Residual Mix Emissions Rates (2020 Data). Center for Resource Solutions (Ref: SERC South)
	2022 Green-e Residual Mix Emissions Rates (2020 Data). Center for Resource Solutions (Ref: SERC Virginia/Carolina)
	2022 Green-e Residual Mix Emissions Rates (2020 Data). Center for Resource Solutions (Ref: WECC California)
	2022 Green-e Residual Mix Emissions Rates (2020 Data). Center for Resource Solutions (Ref: WECC Northwest)
	2022 Green-e Residual Mix Emissions Rates (2020 Data). Center for Resource Solutions (Ref: WECC Rockies)
	2022 Green-e Residual Mix Emissions Rates (2020 Data). Center for Resource Solutions (Ref: WECC Southwest)
	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: SERC South)
	2023 Green-e Residual Mix Emissions Rates (2021 Data). Center for Resource Solutions (Ref: SERC Virginia/Carolina)
	2023 Green-e Residual Mix Emissions Rates (2021 Data). Center for Resource Solutions (Ref: WECC California)
	2023 Green-e Residual Mix Emissions Rates (2021 Data). Center for Resource Solutions (Ref: WECC Northwest)
	2023 Green-e Residual Mix Emissions Rates (2021 Data). Center for Resource Solutions (Ref: WECC Rockies)
	2023 Green-e Residual Mix Emissions Rates (2021 Data). Center for Resource Solutions (Ref: WECC Southwest)
	2023 UK Government GHG Conversion Factors for Company Reporting
	EPA eGRID Year 2020 data. January 27, 2022 (Ref: Arizona)
	EPA eGRID Year 2020 data. January 27, 2022 (Ref: California)
	EPA eGRID Year 2020 data. January 27, 2022 (Ref: Colorado)
	EPA eGRID Year 2020 data. January 27, 2022 (Ref: Florida)
	EPA eGRID Year 2020 data. January 27, 2022 (Ref: Georgia)
	EPA eGRID Year 2020 data. January 27, 2022 (Ref: North Carolina)
	EPA eGRID Year 2020 data. January 27, 2022 (Ref: Oregon)
	EPA eGRID Year 2020 data. January 27, 2022 (Ref: RFC East)
	EPA eGRID Year 2020 data. January 27, 2022 (Ref: South Carolina)
	EPA eGRID Year 2020 data. January 27, 2022 (Ref: Texas)
	EPA eGRID Year 2020 data. January 27, 2022 (Ref: Virginia)
	EPA eGRID Year 2020 data. January 27, 2022 (Ref: Washington)
	EPA eGRID Year 2021 data. January 30, 2023 (Ref: Arizona)
	EPA eGRID Year 2021 data. January 30, 2023 (Ref: California)
	EPA eGRID Year 2021 data. January 30, 2023 (Ref: Colorado)
	EPA eGRID Year 2021 data. January 30, 2023 (Ref: Florida)
	EPA eGRID Year 2021 data. January 30, 2023 (Ref: Georgia)
	EPA eGRID Year 2021 data. January 30, 2023 (Ref: North Carolina)
	EPA eGRID Year 2021 data. January 30, 2023 (Ref: Oregon)
	EPA eGRID Year 2021 data. January 30, 2023 (Ref: Pennsylvania)
	EPA eGRID Year 2021 data. January 30, 2023 (Ref: South Carolina)
	EPA eGRID Year 2021 data. January 30, 2023 (Ref: Texas)
	EPA eGRID Year 2021 data. January 30, 2023 (Ref: Virginia)
	EPA eGRID Year 2021 data. January 30, 2023 (Ref: Washington)
	European Residual Mixes. Results of the calculation of Residual Mixes for the calendar year 2022
	IEA Emission Factors 2023.
	Energy Supplier. Supplier-based emission factor: Total Gas & Power
	Energy Supplier. Supplier-based emission factor: EDF
	Energy Supplier. Supplier-based emission factor: Embassy-Energy Pvt. Ltd.