Balfour Beatty

GLOBAL SUSTAINABILITY REPORTING GUIDANCE

GUIDANCE FOR - 2019

Date issued: December 2019

Reference: Issue 21

Contents

Issue	Date	Owner	Revisions
1	12/01/06	J D Dunne	First issue
2	03/01/07	J D Dunne	Date revision and additional indicators
3	31/10/07	J D Dunne	Date revision and additional indicators
4	30/11/08	J C Garrett	Date revision, mandatory, optional and additional indicators, and further guidance on providing the data (tips for improving accuracy, energy and greenhouse gas emissions, waste, water, ozone depleting substances, F gases and sustainable construction).
5	7/12/09	J C Garrett	Contents page added. New sustainability and revised Health and Safety indicators added to align with BB 2020 Vision and Roadmap and Zero Harm respectively. CO_2 emission factors updated in accordance with DEFRA 2009 guidance and construction waste reporting aligned to WRAP protocol.
6	30/11/10	J C Garrett / A. Bradshaw	Date revision and confirmation that sustainability indicators remain unchanged. Revised health and safety indicators. New submission deadline to allow alignment with financial reporting in the Annual Report & Accounts. Additional guidance on new acquisitions, sharing Group guidance with sites and improvements to SBU validation procedures in response to URS recommendations on assurance received may 2010. Update GHG emissions with latest DEFRA Guidelines 2010.
7	8/12/11	J. C Garrett / A. Bradshaw	Additional guidance added on steps to be taken within SBU / project sites to improve robustness of data and record keeping (Sections 6 and 7) following URS feedback in 2011. CO_2 conversion figures added to Appendix 4 for information. Health and safety indicators revised.
8	28/11/12	B. Andrews / A. Bradshaw	Additional guidance, updated conversion factors, updated reporting deadlines, included data entry and validation process flowchart
9	28/06/13	B. Andrews / T. Agudo / E. Jones	Updated guidance to reflect Sustainability Blueprint, incorporation of User Guide, new GHG section, new JV section and updated conversion factors for 2013.
10	25/09/13	B. Andrews	Changed “Agreed sustainability goals” SUS 2.3.1 to be optional to reflect the blueprint. Introduced further requirements for the Validator.
11	04/03/14	B.Andrews/ Maria Kovacheva	Improved quality of graphs for external website (no material changes).
12	12/06/14	B.Andrews	Improvements to definitions, changes to some of the indicators, introduction of thresholds, new guidance and conversion factors for 2014. Slight modification to some of the graphics.
13	29/09/14	B.Andrews	Change to 6.3.3 to capture CAT B timber.
14	31/10/14	B.Andrews	Addition of SUS 1.3.1a indicator.
15	08/04/15	B.Andrews/ E.Jones	Removal of a number of indicators that are now collated centrally and addition of indicators for apprentices, undergraduates and graduates. Additional H&S indicators under Regulatory Action.

16	11/03/16	B.Andrews	Update of indicators to align with the updated Blueprint. Changes to the validation process. Additional requirements around explanations and source data.
17	06/09/16	B.Andrews	Further clarification and simplification of some of the indicators.
18	24/10/17	B.Andrews	Minor edits & simplification of the Safety Indicators
19	26/10/17	M.McAteer	Minor edits; updated GWP; 2017 reporting deadlines updated; further clarification on LEA 2.3.2, LEA 2.4.1, LEA 2.4.2, LEA 2.4.3 and LEA 2.4.7 regarding reporting renewable energy in line with KPMG recommendations; additional clarification provided on reporting of liquid waste (page 38); information on how towngas should be reported (LEA 2.3.1 – 2.3.3); clarification on reporting 5% biodiesel use for plant (LEA 2.3.13). Indicator 1.3.3 definition updated as the previous definition referred to itself.
20	09/07/18 23/11/18	M.McAteer/ B.Andrews/	Minor edits and clarifications, including the definition of operational control boundaries for JVs/concessions. Referencing updated to reflect Accuvio platform. Changes to order of indicators, some indicators combined, indicator response type updated – further details in Appendix 1.
21	03/11/2019	M. McAteer	Additional guidance provided for indicators 2.3.11 and 2.3.15 in relation to the differentiation between mobile and stationary fuel use. Minor edits and clarifications added throughout.

1. Introduction

The purpose of this document is to provide suitable guidance for completing all indicators within the sustainability reporting period covering January to December 2019.

Sections 2 - 9:

- Explains why we collect and report this information in Balfour Beatty;
- Specifies the reporting process and timescales;
- Clarifies boundary issues in terms of what parts of the business are expected to report;
- Highlights mandatory and optional indicators for the 2019 submission; and
- Provides tips for improving the quality of Strategic Business Unit (SBU) data.

Section 10 provides specific guidance by indicator area on how to collect and report the data requested for the submission.

The questionnaire is reproduced in the Appendix, together with a glossary of terms and carbon conversion figures for information.

This guidance note is not intended to be a training aid to assist you in navigating your way around the Accuvio data capture and reporting tool. Separate training sessions have been arranged for this purpose and user guidance is available separately from the Group HSES function.

2. Why We Report

As a world-class infrastructure group, Balfour Beatty's reputation for responsible management goes hand in hand with delivering profitable growth. The data collected through Accuvio is used for a number of purposes:

- External reporting
  - As the foundation for the annual Balfour Beatty Report and Accounts and online Group Sustainability dashboard;
  - SBU own sustainability reports;
  - International mandatory greenhouse gas (GHG) reporting;
  - Voluntary reports
  - External rating schemes such as CDP (formerly known as the Carbon Disclosure Project) for investors and clients
  - Investor queries
  - Client supply chain requests

- Tracking performance and sharing best practice to underpin our journey towards delivering our Sustainability Blueprint.

For the reporting of this information to be robust, the data provided by SBUs must be as accurate and complete as possible.

3. Overview of Data Required

As part of our approach to continually refining the data to make sure what is collected is as meaningful as possible, a number of minor improvements have been made to the question sets and indicators. Each SBU will be required to complete the following indicator groups as illustrated in table 1:

Table 1: Indicator groups

Introductory Questions: **Financial, awards, general information, acquisitions and divestments.**
Lean **Driving efficiencies, realising supply chain value, scope 1 and 2 emissions, scope 3 emissions, materials stewardship and water.**
Expert **Influencing the market, my contribution, developing skills and talent, resilient infrastructure and green infrastructure.**
Trusted **Customer experience, business integrity, delivering sustainability commitments, employee engagement, diversity and inclusion, and recognition.**
Safe **Environmental compliance.**

Optional and Mandatory Indicators

The breakdown of mandatory and optional indicators is provided in Appendix 1

Code	Reporting requirement	Code	Reporting requirement
M	**Mandatory**		
O	**Optional**	O*	**Mandatory for the European businesses**
C	**Collated centrally**		

Please note that although the timber, waste and business travel indicators are optional they are mandatory for our European businesses. Some indicators are collated centrally throughout the year at Group level.

4. Reporting Scope and Timescales

The submission for **2019** will, where practicable, cover all Strategic Business Units (SBUs) and their operations worldwide.

Key dates for the 2019 submission are:

- SBUs prepare first cut of data for the period of January 2019 to June 2019 by August 2nd 2019;
- SBUs prepare second cut of data for the period of July 2019 to September 2019 by October 25th 2019;
- Internal audits of SBUs will take place throughout the year to review data;
- Accuvio launch during 2nd week December 2019 (allowing data to be entered by contributors);
- Contributor submissions and SBU validation (checking and sign-off) of sustainability data completed by 17th January 2020;
- Checking of data by Group (Late January and early February 2020); and
- External assurance in October 2019 January and February 2020 to review data, which may include site visits to both Group Head Office and a sample of SBUs to check the accuracy and traceability of the data provided;
- Surveys i.e. all non-GHG data to be returned by 24th January 2020.

Validation forms a key part of the process for ensuring that the data is correct and is particularly important given that mandatory GHG reporting is a legal requirement.

Validation must be carried out for the completed data (see section 7). The timeline and process for entering and validating data in Accuvio is shown in figure 1.

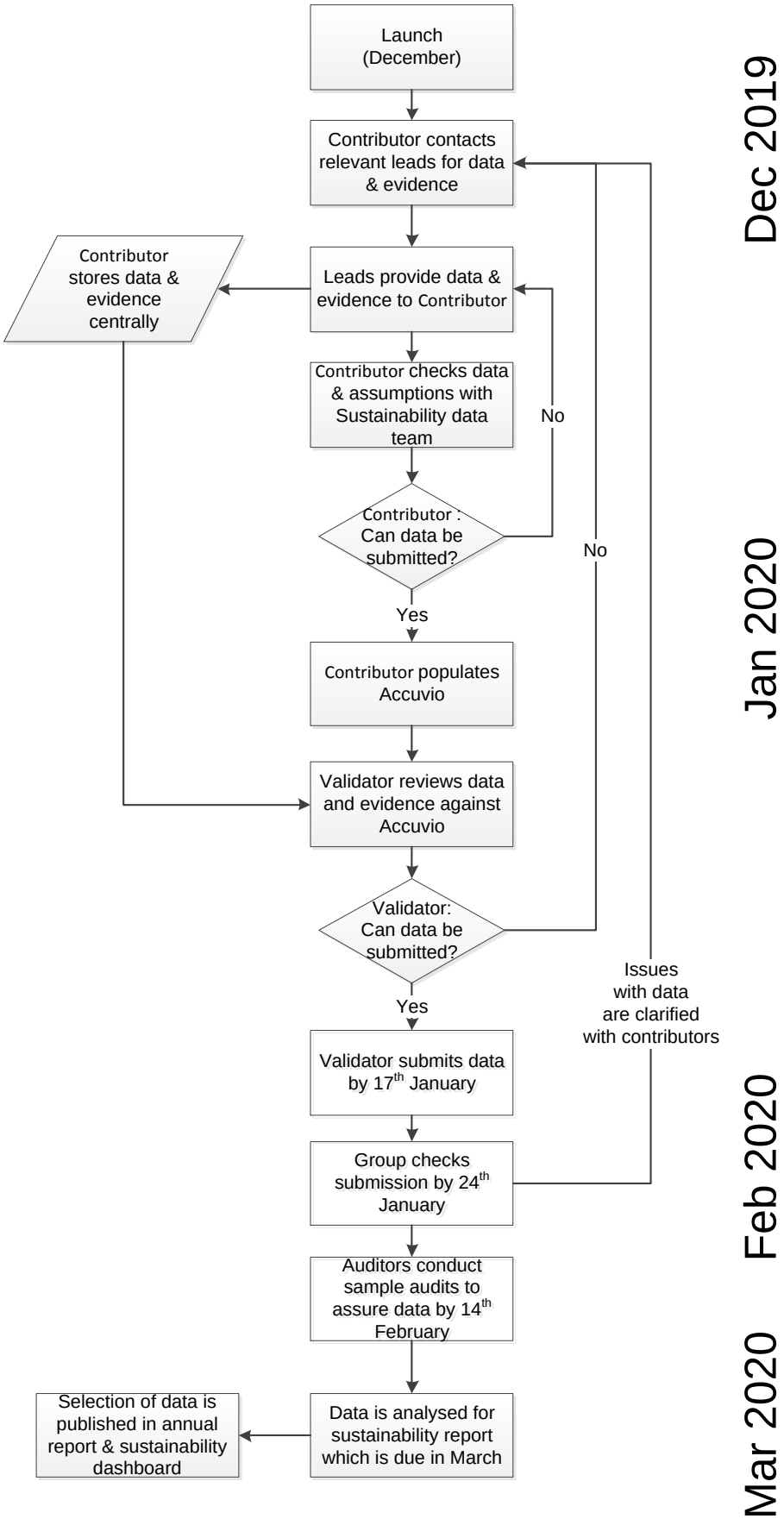
Best Practice

A number of SBUs now have monthly reporting systems in place to monitor and validate the data more regularly before submitting their consolidated data to Group in January.

Furthermore the use of financial controllers in the collection and validation of non-financial data is becoming more widespread.

Monitoring data on a monthly basis allows SBUs to be more pro-active with the information they receive to drive efficiencies and improvements within the business rather than just provide annual performance reports.

Figure 1: Reporting process for 2019 data



5. Reporting Boundaries for Sustainability Data

A clear definition of boundaries is essential to the ongoing validity of reporting of environmental data and comparison with previous submissions for trend analysis. Balfour Beatty has adopted the following boundary conventions on the grounds that they facilitate the collection of good quality data and that they encourage clear management responsibility.

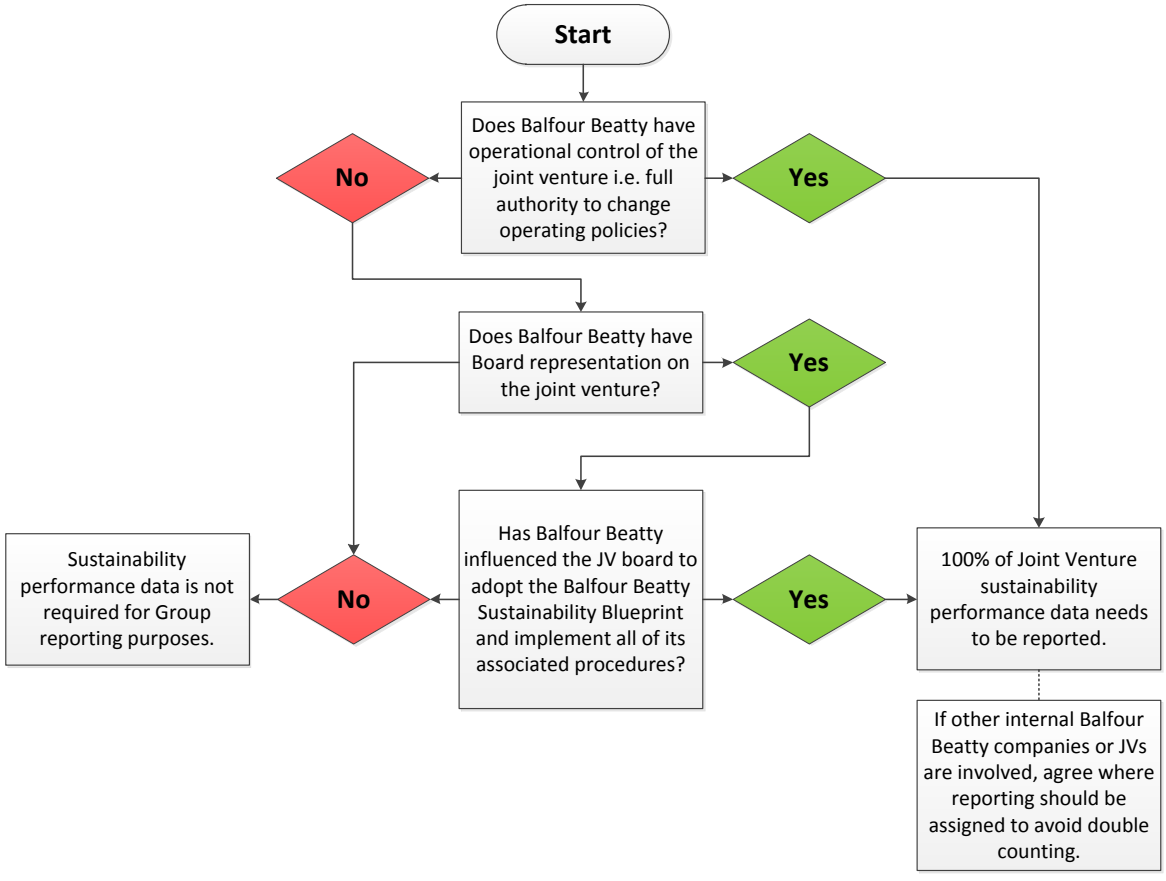
At Balfour Beatty we use the **operational control approach** (as outlined in the GHG protocol) and account for our sustainability data from operations over which we have operational control (i.e. have full authority to introduce and implement our operating policies at the operation).

We do not account for sustainability data from operations in which we own an interest but have no control.

Operational control does not mean that a company necessarily has authority to make all decisions concerning an operation. In practice, this means that all Balfour Beatty named companies fall within our operational control, but that joint ventures (JVs), jointly owned businesses or concessions (entities) contracts are assessed individually using the following flow diagram to determine whether or not they fall within our operational boundaries for reporting purposes.

Balfour Beatty's operational control approach does not preclude entities from reporting their performance separately or as part of another organisation. For instance where a fully incorporated JV falls outside of Balfour Beatty's operational control, the JV may still report on its performance separately to meet both client and legal requirements where appropriate.

Figure 2: Reporting Entities for Joint Ventures, Jointly Owned Business and Concessions

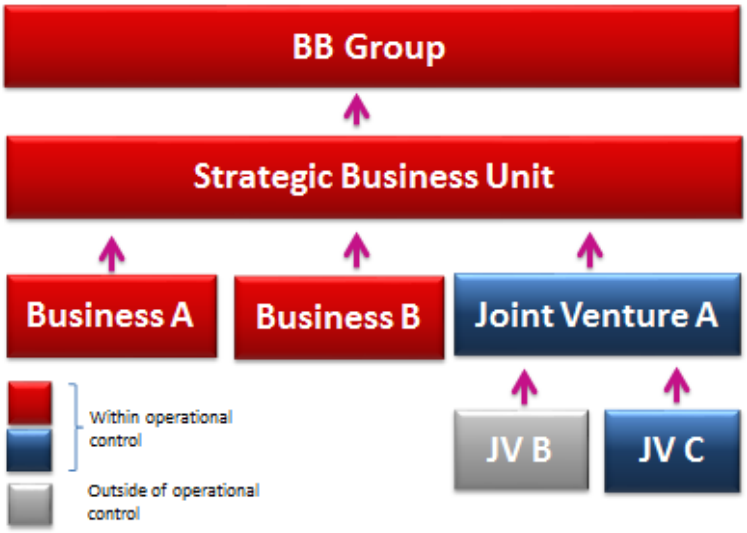


Further clarifications

- An SBU should report on all projects where it is the lead / principal contractor and on the environmental impacts of these projects, including those of subcontractors (within and external to the Group). This includes the waste generated by the subcontractor as part of the construction process for that project as they are undertaking work on our behalf. Energy and fuel used by our subcontractors, however, should only be reported as scope 3 which is optional. Only water purchased by Balfour Beatty should be reported.
- Each SBU will report on all its fixed/permanent establishments or facilities such as offices, manufacturing or factory units, warehouses, depots and other buildings occupied by the company in whole or in part where we buy energy, water or waste services.
- Electricity used for construction projects but provided free of charge by the client must be recorded separately. In the first instance SBU leads should check their own regional BMS for relevant data collection template forms, otherwise record data as is best appropriate. This is aligned with the approach in the GHG Protocol Corporate Standard (page 30) and ISO 14064-1 (section 2.9).
- SBUs will collect and report data if they are operating as a subcontractor **and** buy energy, water or waste services independently of the lead contractor as if they were the lead contractor.
- In the event that an SBU provides services for a third party within the third party's premises and use the energy, waste facilities and water provided by that third part to do so, for example as an FM provider, they should not include this data in their returns.
- Where we provide maintenance services for a client and cause the release of emissions such as sulphur hexafluoride, hydro fluorocarbons, methane, nitrous oxides, carbon dioxide or pollution incidents we must measure these. Similarly, we must measure any relevant inputs that are listed in Reporting Guidance. However, if there is a case of equipment failure on an asset that is owned by the customer, this would fall outside of our control and should not be recorded.
- However, where we purchase energy for assets that we control and operate on behalf of a client such as in the case of highways contracts, we need to capture the associated data, as they fall within our operational control.
- Where we purchase energy for a customer and have no operational control of the assets or the consumption such as in the case of some of our university accommodation projects we finance, we do not report this data.
- Where two or more SBUs share facilities such as offices the data contributors must agree a methodology between themselves which apportions, in a reasonable manner, the energy and water consumption or other environmental impacts. The splitting of this data should not prejudice the overall accuracy and records must be maintained on the assumptions used to apportion the data.
- Where we sublease space to another party, we need to distinguish what falls within our operational control. For instance, if we sublease a floor in a multi-storey building, we use an estimation methodology (see section LEA 2.4.4) for electricity (if meter readings are unavailable) and deduct this from Balfour Beatty's figures. Where we still have control of the central plant such as the main boiler (if there is one) we need to capture the emissions relating to this. If however we leased out the whole property, the tenant would have full operational control of the plant and we would therefore not capture any of the emissions relating to the property.
- Where possible SBUs are encouraged to use sub-metered data rather using floor space or desk allocation benchmarks for electricity and gas data.

- In the case of joint ventures where two or more Balfour Beatty SBUs are involved, each SBU may only have a minority stake in the project, but when combined they have operational control of the joint venture. As outlined above, only one of these SBUs should report on the sustainability metrics for the project.
- Where an SBU, has operational control of a joint venture, it needs to check whether the joint venture has any subsidiaries that fall within its operational control.
- For projects where it is anticipated defects works will be less than 30 days, energy, water and waste data procured through group approved suppliers will be recorded under the relevant business unit defects category where defects works are carried out by Balfour Beatty group suppliers. The Sustainability Data Analyst or Data Contributor will allocate any residual (non-project allocated) energy or waste from supplier reports to the appropriate business unit region defects category. Where we engage directly with non-group suppliers, data must be recorded (e.g. using a non-group waste contractor to collect waste) against the project. For defect project less than 30 days, services provided by the customer free of charge do not need to be entered on the relevant data collection platform.

Figure 3: Illustration of how JVs may or may not fall within the operational control of an SBU.



In this example, an SBU has two wholly owned subsidiaries, business A & B, and a joint venture (JV) A.

The SBU has a 60% share in JV A and has the authority to change operating procedures.

The SBU applies the test illustrated in figure 2 and deems that JV A falls within its operational control. It therefore has to report 100% of JV A's sustainability data.

JV A has its own two JVs, JV B and JV C. JV A has 45% stake in JV B, has board members on JV B's board, but has not influenced the board to adopt our sustainability strategy. JV A has 49% stake in JV C, has board members on JV C's board and has got JV C to adopt our sustainability strategy.

The operating business now applies the test to both of these organisations and deems that only JV C falls within its operational control. It therefore has to report on 100% of JV C's sustainability data.

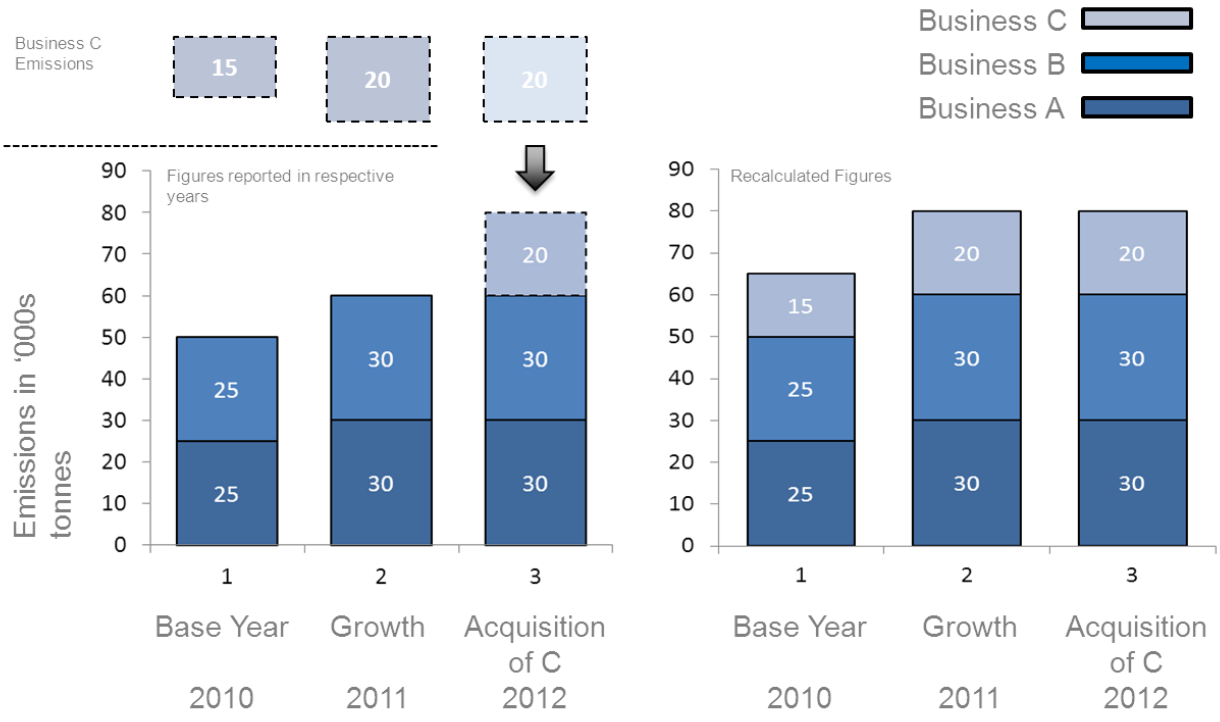
Therefore the operating business will have to report on its own sustainability data, those of its two subsidiaries, and those of joint ventures A and C. It is important that the data from joint venture B is not included.

6. Baselines

Our baseline year is set at 2010 for reporting our sustainability performance in our annual report and online dashboard. As some of the indicators are used for demonstrating compliance we must ensure that:

- Where we set up a new business, we must report their sustainability data for their first full reporting year within the Group (without any adjustments to the baseline).
- Where we acquire businesses we need to report their sustainability data for their first full reporting year within the Group, but also capture historic data including the baseline year, in order not to distort the intensity ratios that we report on, as illustrated below.

Figure 4: Acquisition of a business



Adopted from GHG protocol

In this example, we had to two operating businesses, A & B, that each emitted 25,000 tonnes of carbon in the 2010 baseline year.

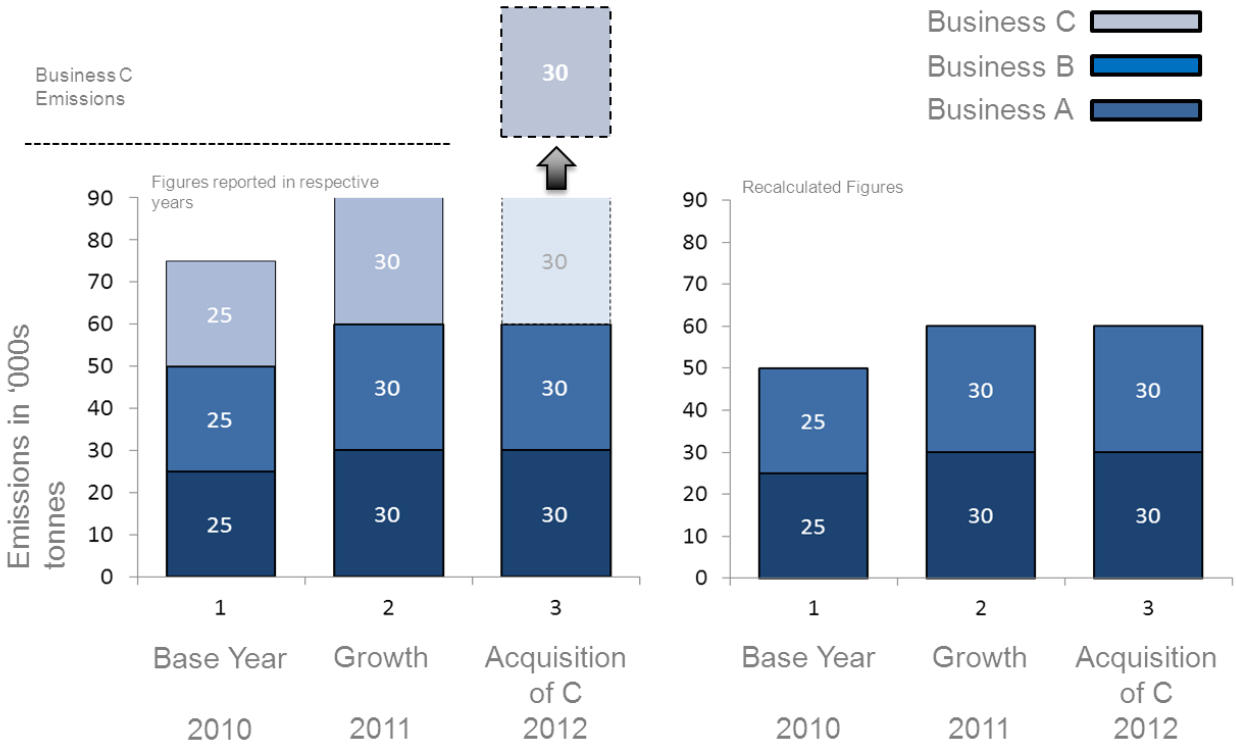
Let us assume that both businesses grew in 2011 increasing their emissions to 30,000 tonnes each giving us a total of 60,000 tonnes.

Let us assume that in 2012 we acquired business C which has its own footprint of 20,000 tonnes. For reporting purposes, we now have to restate our 2010 baseline and 2011 data to incorporate business C's emissions in order to compare like with like and provide a fair representation of the data as illustrated on the right hand side of the graph.

It is therefore important that Group are informed of any acquisitions. Group will then make changes to the historic data accordingly

- Similarly, where we dispose of a business we need to remove their sustainability data for the reporting year and historic data including the baseline year, in order not to distort the intensity ratios that we report on, as illustrated below.

Figure 5: Disposal of a business



Adopted from GHG protocol

In this example, we had three operating businesses, A, B and C, that each emitted 25,000 tonnes of carbon in the 2010 baseline year.

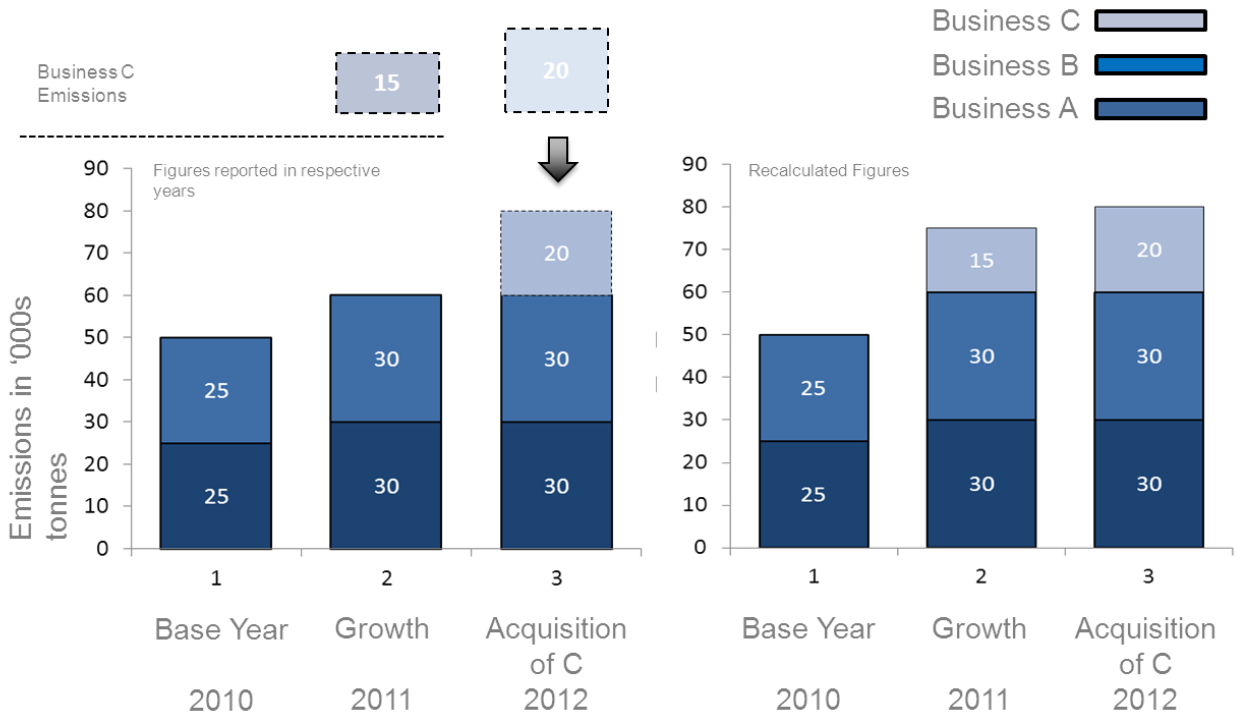
Let us assume that all three businesses grew in 2011 increasing their emissions to 30,000 tonnes each giving us a total of 90,000 tonnes.

Let us assume that in 2012 we disposed of business C which has its own footprint of 30,000 tonnes. For reporting purposes, we now have to restate our 2010 baseline and 2011 data to remove business C's emissions from previous years in order to compare like with like and provide a fair representation of the data as illustrated on the right hand side of the graph.

Again, it is important that Group are informed of any disposals to ensure that the baseline data reflects the changes accordingly

- Where we acquire businesses which did not exist during our baseline year, we need to report their sustainability data for their first full reporting year within the Group, but also capture historic data for when the business existed. It is in our interest to capture this data in order to avoid a distortion of our intensity ratios that we report on, as illustrated below.

Figure 6: Acquisition of a business that did not exist in 2010



Adopted from GHG protocol

In this example, we had to two operating businesses, A & B, that each emitted 25,000 tonnes of carbon in the 2010 baseline year.

Let us assume that both businesses grew in 2011 increasing their emissions to 30,000 tonnes each giving us a total of 60,000 tonnes.

Let us assume that in 2012 we acquired business C which has its own footprint of 20,000 tonnes. Business C did not exist in 2010. For reporting purposes, we now have to restate data all of the years in which business C existed. In this example, business C only existed in 2011 prior to the acquisition (i.e.15,000 tonnes in this case) in order to compare like with like and provide a fair representation of the data as illustrated on the right hand side of the graph.

It is therefore important that Group are informed of any acquisitions to ensure that the baseline data reflects the changes accordingly

- In cases where you do not have baseline data, please contact the Group HSES Head of Environment & Sustainability who will use intensity and net sales value data to calculate historic sustainability data.

7. Adjustments to Historic Data

In some situations, adjustments to historic data sets may be required. Where changes for an indicator at the SBU level are greater than 10% every effort must be made to rectify these. The time limit for adjusting historic data sets is three years, unless there is a simple adjustment that can be made such as a sale of an SBU as outlined in section 6. For instance, if an SBU identified an error in the reporting methodology of one of its indicators for its 2017 data set, it would need to rectify this data for its 2016, 2015 and 2014 data.

8. Tips for Improving the Quality of Your Data

Good quality data is vital to ensure meaningful trends can be identified and give confidence in external reporting. Following these tips should help each SBU to minimise sources of error when providing data to the Group:

- Document your data collection processes (e.g. as part of your management systems) and maintain records, include items such as:
  - Produce an up to date organogram of your SBU, its subsidiaries and joint ventures to assist you in identifying what falls within your operational control
  - Obtain monthly project lists to ensure all projects are being captured
  - Who is responsible for what;
  - Identifying the relevant data sources
  - Define how data is collected and consolidated (e.g. using spreadsheets or databases);
  - Describe quality assurance processes (data checking, error investigation and validation);
  - These need not be lengthy word documents (flow diagrams can be useful to depict the information flow from the data source through collection, handling, manipulation, transfer, error checking and through to final reporting);
- Retain copies of all relevant information used to complete the submission to provide an audit trail for your data. Use the comments or attach file function in Accuvio or generate your own electronic files that can be accessed by others. Examples include:
  - All source data (e.g. suppliers' invoices, utilities bills, purchase records, waste consignment/transfer notes/manifests, hours worked);
  - All calculations made, including any conversion factors and spreadsheets used;
  - Notes explaining assumptions made in compiling the data, such as the basis for any estimations made in the absence of actual/measured data, cross-referenced to any procedures used or calculation methodologies adopted, and clearly identify the source or origin of the data;
- Avoid the use of manual calculations by using spreadsheets or databases to record data sets instead (e.g. monthly electricity meter readings)
- Check all manual transfers of data from the point of origin and between calculation spreadsheets. Errors can occur in transferring the wrong number from one data source to another
- Check calculations, sums, cells and formulae are correctly used in spreadsheets

- Check the correct units are used in collating source data and entering into Accuvio (Tonnes vs. kgs, litres vs. m^3 etc)
- Ensure that the correct conversion factors for the relevant calendar year are being used. This is particularly important when reviewing supplier data who may change their conversions factors when these are updated. We recommend using supplier source data and then applying the correct conversion factors where necessary (do not rely on suppliers to provide scope 1 and 2 carbon data).
- Monitor actual data where possible rather than relying on estimations
- Automate data collection where possible to minimise the risk or manual errors
- Share the Group guidance (this document) with personnel providing the data from project sites and divisions within your SBU. This will help raise awareness of the requirements and improve consistency in data management and submission
- Ensure your data collection and reporting systems are audited internally and any necessary corrective/preventive actions are implemented
- Ensure project sites tasked with collecting the data are provided with suitable guidance or methods to follow (this could be based on parts of this document) or similar. Consider a sign-off process from projects / job sites to confirm the data provided is accurate and has been checked

9. SBU Validation of Data

An important element of data quality is independent checking of the data entered into Accuvio by the contributor. External Assurance requires this check to be done by a validator, who is independent of the person entering the data into Accuvio (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 SBU so they can challenge changes in the data and associated trends.

Adequate time should be put aside to run through the Accuvio data in detail. Typically, the validation exercise should take two to three hours depending on the size and complexity of the business.

It is extremely important that this validation process is followed as it forms part of the external assurance process.

Aspects for a validator to check include:

- Is the data complete? What evidence has been used to draw together the full list of projects and buildings?
- Has the data increased/decreased significantly from the previous year? (You can check using the comparator tool in Accuvio for this). As a rule of thumb, any data that has increased or decreased by 10% or more warrants further investigation. This may be due to changes in activity level such as revenue growth, changes in project type (hence impacts) acquisitions or divestment. Any such changes must be documented in the explanation boxes on Accuvio. It is important that the explanations are thorough and self-explanatory.
- Has supporting information such as calculation spreadsheets and data summaries been attached as part of the submission providing you with an audit trail of how the figures were arrived at? Does this information reflect the SBU operations and projects it is working on? Are there any gaps in the supporting data provided (e.g. invoices or projects missing)? Are there significant differences in reported data from similar projects? What improvements can be made for future submissions? Submissions without relevant source data will not be accepted.
- Has the SBU reported on the measures within its operational control
- Is it clear what calculation methodologies have been used to generate the data? What assumptions have been used? Is it clear what is estimated and what is measured data? Do these sound sensible and are they reproducible?
- Sense-check the data. Is the data of the right order of magnitude? Have the appropriate units been used? For example, check that water conversions are correct such as US Gallons in litres or m^3. Has the data changed by > +/-10%?
- What internal checks have been made on the data? Has it been audited internally? Has any corrective action identified been implemented?
- Where anomalies cannot be explained, then more detailed checks should be undertaken on possible sources of error.
- Where errors are identified and corrected, these need to be documented in Accuvio to help develop an audit trail for external assurance data. On completion of the validation process, it is good practice to agree what improvements will be made for next year's submission.

10. Questions

INTRODUCTORY

QUESTIONS

Financial data **INT 1.1.1** C

PI: Net Sales Value

Definition: Net sales value (NSV) is the value in a currency of the operating revenues earned by Balfour Beatty from its projects, products or services, after deducting discounts, penalties, and other losses. Net sales provide the most accurate calculation of what Balfour Beatty has received in revenue from sales.

Record the NSV for your SBU. This must be the same figure used for financial reporting to Group taken from the monthly management accounts (including inter-company sales). This is used to normalise key performance indicators against a common measure of output (sales).

Entries can be made in: Canadian Dollars (CAD), Euro (EUR), Pounds Sterling (GBP), Hong Kong Dollars (HKD), Malaysian Ringgit (MYR), Singapore Dollar (SGD), US Dollar (USD).

Evidence: No additional action is required by the Sustainability Lead/Contributor. This indicator is collated centrally.

Financial data **INT 1.1.2** C

PI: Net Sales Value for intensity calculation purposes (adjusted for JVs in the same way as the emissions and waste data)

Definition: Net sales value is the value in a currency of the operating revenues earned by Balfour Beatty from its projects, products or services, after deducting discounts, penalties, and other losses. Net sales provide the most accurate calculation of what Balfour Beatty has received in revenue from sales.

Record the NSV for your SBU and include the NSV data of joint ventures for which you have operational control (see section 5). This is the total NSV adjusted for JVs, not the adjustment value on its own. If you are reporting 100% of the data for a JV you need to record 100% of the NSV. For example, if you entered $1,500,000 in INT 1.1.1 and $200,000 of this was a 50% JV, you would enter $1,700,000 in INT 1.1.2.This is to ensure that the intensity ratios for any other data you are reporting on such as your CO_2 emissions and waste data is not distorted.

Entries can be made in: Canadian Dollars (CAD), European (EUR), Pounds Sterling (GBP), Hong Kong Dollars (HKD), Malaysian Ringgit (MYR), Singapore Dollar (SGD), US Dollar (USD).

Evidence: No additional action is required by the Sustainability Lead/Contributor. This indicator is collated centrally.

Employee information **INT 1.2.1** M

PI: Total number of employees at the year end

Definition: 'Employees' are all people who are paid wages directly by the SBU to perform duties. It does not include contractors or agency staff.

Evidence: HR records of the actual number of employees at year end. This indicator is collated centrally in the UK only.

Sustainability awards **INT 1.3.1** M

PI: Provide a list of sustainability awards/commendations received during the year

Definition: A sustainability award is one presented to Balfour Beatty to recognize its excellence in the field of sustainability by a third party. In most cases Balfour Beatty will have had to contest for the award with other candidates.

This information is required to be reported in our annual CDP submission.

Evidence: Copies of external awards and commendations received for the reporting period. These can be trophies, titles, certificates, commemorative plaques, medals, badges, pins, or ribbons or articles that reference them. The award has to be linked to the SBU not just the individual.

In Accuvio you will be asked to populate relevant details into a table:

Name of Award	Level (if applicable)	Project Name	Date of Award	Web-link

Projects **INT 1.4.1** M

PI: Total number of projects in progress between contract signature and practical completion at the year end

Definition: 'Projects' are defined by the number of contracts. For instance if an SBU was employed to maintain 10 buildings as part of a facilities management contract for one customer, this would count as one project.

Similarly, if a rail business was installing a catenary system as part of a contract upgrade to a railway line and then won a contract for an extension on a neighbouring line, this would be classed as a separate project to the original catenary system.

'Practical completion' means the completion of all the construction/project work that was requested by the client to their satisfaction. It is the date when the works are fit to be taken into beneficial use and the insurances pass back from the contractor to the employer.

For instance if there was a dispute regarding the quality of the work of project, then that project would not be classed as complete.

Evidence: Provide a full list of the projects undertaken during the reporting period to ensure the completeness of the datasets for other indicators. Indicate which of these projects were in progress between contract signature and practical completion at the year end and which achieved practical completion during the reporting period. This indicator is collated centrally in the UK only.

Projects **INT 1.4.2** M

PI: Total number of projects in progress above £3m in value between contract signature and practical completion at the year end

Definition: This is same metric as INT 1.4.1, but only applies to projects of more than £3m, US$5m, HK$34m, or €4m in value.

Evidence: List of the total number of projects in progress above £3m in value between contract signature and practical completion at the year end. This indicator is collated centrally in the UK only.

Projects **INT 1.4.3** M

PI: Total number of projects above £3m in value that have achieved practical completion during the year

Definition: See INT1.4.1 for definition of 'practical completion'. This metric only applies to projects of more than £3m, US$5m, HK$34m, or €4m in value but that have achieved practical completion by year end.

Evidence: List of the total number of projects of more than £3m in value, signed off by a Board Director, that have been completed during the reporting year with, where possible. This indicator is collated centrally in the UK only.

Projects **INT 1.4.4** M

PI: Total value of individual projects above £3m in value between contract signature and practical completion at the year-end

Definition: See INT1.4.1 for definition of 'practical completion' This indicator captures the total value of all projects between contract signature and practical completion at year end that have project value of more than £3m, US$5m, HK$34m, or €4m in value**.**

Entries can be made in: Canadian Dollars (CAD), Euro (EUR), Pounds Sterling (GBP), Hong Kong Dollars (HKD), Malaysian Ringgit (MYR), Singapore Dollars (SGD), US Dollars (USD).

Evidence: Compile a master list of all projects with a value of more than £3m and provide the total sum by value. This indicator is collated centrally in the UK only.

Acquisitions **INT 1.5.1** M

PI: Please list any businesses that have been acquired during the year

Definition: Acquisition refers to the purchase of most if not all, of a company's ownership in order to assume control. List any acquisitions that have taken place during the reporting year, providing details of the names of the businesses that have been acquired and the date of acquisition.

Provide further information on how this is likely to affect the baseline and for what years you have historic data. You will need to email the HSES Group Head of Environment & Sustainability the data separately for them to be able to make the adjustments. This information is required to be reported in our annual CDP submission.

Evidence: Details of the companies that were acquired during the reporting year.

In Accuvio you will be asked to populate relevant details into a table:

Company name	Date acquired

Divestments **INT 1.6.1** M

PI: Please list any businesses that have been sold during the year

Definition: Selling refers to any disposals that were undertaken during the reporting year, that lead to the sale of the SBU, part of it, one of its subsidiaries or joint ventures. List any businesses, subsidiaries, JVs, Jointly Owned Businesses or Concessions that have been sold during the reporting year, providing details of the names of the business units that have been sold and the dates that they were sold. Please be aware that we need to capture sustainability data for all disposals until the point of sale (this is particularly important for GHG data).

Provide further information on how this is likely to affect the baseline and for what years you have historic data. You will need to email the HSES Group Head of Environment & Sustainability the data separately in order for them to be able to make the adjustments.

This information is required to be reported in our annual CDP submission.

Evidence: Details of the companies or elements of the business that were sold during the reporting year.

In Accuvio you will be asked to populate relevant details into a table:

Company name	Date sold

LEAN

Driving Efficiencies **LEA 2.1.1** M

PI: Value of net savings achieved through sustainability

Definition: This indicator captures the total monetary value of savings achieved across the SBU from sustainability interventions in the calendar year. The savings will relate to resource efficiency or management measures such as savings on projects through increased recycling or energy efficiency. Savings reported here can either be savings to Balfour Beatty or to customer or both.

Entries can be made in: Canadian Dollars (CAD), Euros (EUR), Pounds Sterling (GBP), Hong Kong Dollars (HKD), Malaysian Ringgit (MYR), Singapore Dollars (SGD), US Dollars (USD).

This information is required to be reported in our annual CDP submission

Evidence: Compile a list of the interventions and the savings that have been realised in the appropriate currency. Only list savings that are a result of changes made by Balfour Beatty or its JVs and that financially benefits the business as a net saving. Do not list measures that were part of the original design and that

were specified by the customer. Calculations can be used to demonstrate savings from appropriate opportunities such as those that save energy, fuel, materials or reduce or eliminate waste. Reusing recycled aggregate for instance would be such an example.

In Accuvio you will be required to provide the following information:

Category	Intervention Method	Project Number	Project Name	Annual Cost saving	Carbon saving (t CO2e)	Energy saving (kWh)	Description
Project	*Hybrid generators*	*12345A*	*Project B*	*£12k*	*1.8*		*Deployment of hybrid units on motorway upgrade*
Property	*LED upgrade*	*N/A*	*Office A*	*£60k*		*20,000*	*Lighting upgrade of an existing building*
Retrofit	*Dehumidifiers*	*4589C*	*Project C*	*£80k*			*Dehumidifiers fitted in site welfare cabins*
Grid Connection	*Early grid connection*	*329G*	*Project D*	*£27k*	*8*		*Opportunity for early grid connection identified on '329G' project*
Materials	*Recycled aggregate*	*23451C*	*Project A*	*£280k*			*Use of recycled aggregate instead of virgin aggregate*

Realising supply chain value **LEA 2.2.1** M

PI: Total value of invoices paid to our supply chain

Definition: This indicator captures the total value of invoices paid with our supply chain.

Entries can be made in: Canadian Dollars (CAD), Euros (EUR), Pounds Sterling (GBP), Hong Kong Dollars (HKD), Malaysian Ringgit (MYR), Singapore Dollars (SGD), US Dollars (USD).

This information is required to be reported in our annual CDP submission.

Evidence: Capture the value of invoices paid to our supply chain by running a spending cube analysis. This indicator is collated centrally in the UK only.

Realising supply chain value **LEA 2.2.2** M

PI: Total value of invoices paid to suppliers that we actively work with on delivering sustainability outcomes

Definition: This indicator captures the proportion of our supply chain that is taking steps to improve its sustainability performance.

Entries can be made in: Canadian Dollars (CAD), Euros (EUR), Pounds Sterling (GBP), Hong Kong Dollars (HKD), Malaysian Ringgits (MYR), Singapore Dollars (SGD), US Dollars (USD).

This information is required to be reported in our annual CDP submission.

Evidence: Capture the value of invoices paid to suppliers that we are engaged with in delivering sustainability outcomes. Sustainability outcomes are measures undertaken to improve the service of a contract and form part of a structured improvement programme. For instance, improving the fuel efficiency of vehicles, or reducing the VOCs of paints, or increasing the recycled content of rebar could all be classed as sustainability outcomes. This indicator is collated centrally in the UK only.

Realising supply chain value **LEA 2.2.3**

PI: Total energy spend

Definition: 'Total energy spend' refers to the total cost of running all plant, equipment, fleet, buildings and projects sites within the reporting period.

Entries can be made in: Canadian Dollars (CAD), Euros (EUR), Pounds Sterling (GBP), Hong Kong Dollars (HKD), Malaysian Ringgit (MYR), Singapore Dollars (SGD), US Dollars (USD).

This information is required to be reported in our annual CDP submission.

Evidence: Provide up-to-date spreadsheets/or a database on the total running costs. Provide evidence of the source data such as invoices or supplier reports. This indicator is collated centrally in the UK only.

In Accuvio you will be required to provide the following information:

Energy Type	Spend

Realising supply chain value **LEA 2.2.4**

PI: Total cost of waste disposal

Definition: 'Total cost of waste disposal' refers to the total cost of sending waste to landfill for the SBU.

Entries can be made in: Canadian Dollars (CAD), Euro (EUR), Pounds Sterling (GBP), Hong Kong Dollars (HKD), Malaysian Ringgit (MYR), Singapore Dollar (SGD), US Dollar (USD).

Evidence: Keep spreadsheets or a database of waste disposal costs for waste sent to landfill. Keep records of invoice data. In some cases, waste contractors may be able to run a monthly or quarterly report for your SBU, outlining the cost of waste to the business. This indicator is collated centrally in the UK only.

Greenhouse Gas Emissions – Scope 1

Scope 1 emissions are direct emissions from the following sources from activities owned or controlled by Balfour Beatty that release emissions straight into the atmosphere. They are direct emissions from sources or fuels that we purchase. These emissions should include the following sources:

- Energy used in boilers (such as natural gas and fuel oil) and furnaces;
- Use of bottled gas (butane & propane) (e.g. vehicles, welding, refrigeration and space heating);
- Biofuel-diesel substitutes
- Operational mobile plant fuel use (e.g. excavators, gritters, cranes, tampers etc);
- Vehicle fleet
- Total of biomass and biogas purchased by the business for heating or power generation.

Emissions from methane, nitrous oxides and fluorinated gases (or F-gases).such as hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and sulphur hexafluoride (SF6) must also be reported.

Scope 1 emissions **LEA 2.3.1** M

PI: Total natural gas consumption on our own estate (permanent offices, depots, workshops, manufacturing sites, etc.)

Definition: 'Own estate' refers to our offices, depots, warehouses, factories and other permanent facilities under our control where we pay a utility provider for the natural gas directly. In this instance you should only enter data for supplies that your SBU or JV directly pays for i.e. where your business has the power to make investment decisions regarding the operations of our assets.

For instance, we would not expect an SBU to report on the energy consumption of the housing it maintains for residents unless it pays for the utilities, in which case it would be worthwhile investing in measures to improve energy efficiency.

Do not report on data here where we are a tenant and pay for our utilities as part of a service charge.

For those operations using town gas you should select this fuel type in Accuvio and not natural gas.

Evidence: Provide up-to-date spreadsheets/ or a database that lists all of the buildings within the SBUs estate (building by building) for which we pay the gas supply for and provide data on their natural gas consumption. Provide evidence of the source data such as invoices or meter readings. It is important that there is a full audit trail.

Scope 1 emissions **LEA 2.3.2** M

PI: Total natural gas consumption from temporary/project sites

Definition: 'Temporary/project 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.

Evidence: Provide up-to-date spreadsheets/ or a database that lists all of the temporary/project sites (site by site) and their natural gas consumption. Provide evidence of the source data such as invoices or meter readings. Where energy consumption of project sites cannot be metered directly then overall consumption data should be collected such as from invoice data. The invoice data does not necessarily need to be broken down by each small site as the aim is to establish the overall carbon footprint for GHG reporting and how this varies from year to year, so that we can take steps to reduce costs. However, it is important that there is a full audit trail.

Project sites where we are carrying out small ad hoc jobs, which are likely to consume small amounts of energy such as window installations or paint jobs, should not be included within the reporting scope and should be documented at site level.

For those operations using town gas, you should select this fuel type in Accuvio and not natural gas.

PI: Total natural gas purchased via a landlord for our own estate (permanent offices, depots, workshops, manufacturing sites, etc.) as part of a service charge.

Definition: '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.

Evidence: Provide up-to-date spreadsheets/ or a database that lists all of the buildings within the SBUs estate (building by building) for which a landlord pays the gas supply for and provide data on their natural gas consumption. Provide evidence of the source data such as service charge invoices or meter readings. Note that where invoices and meter read data is available preference should be given to meter data for evidence purposes. Where this no data is available then use one of the conversion factors listed in table 4.

The usable floor area relates to the areas used for working within the office and does not include communal areas such as corridors, toilets or central plant areas that fall outside of our operational control. Typically, the usable floor area equates to 90% of the total floor area. It is important that there is a full audit trail even if the data is estimated.

For those operations using town gas, you should select this fuel type in Accuvio and not natural gas.

Table 4: Floor space calculation chart for natural gas

Office	*kWh/m²*	*kWh/ft²*	*Country*
General office	186.26	17.30	Canada
General office	120	11.15	UK
Storage facility	160	9.91	UK
Workshop	180	16.15	UK
General office Northeast	112.21	10.42	USA
General office Midwest	108.61	10.09	USA
General office South	56.27	5.23	USA
General office West	72.62	6.75	USA
Warehouse & storage Northeast	90.29	8.39	USA
Warehouse & storage Midwest	66.41	6.17	USA
Warehouse & storage South	36.97	3.43	USA
Warehouse & storage West	83.42	7.75	USA

Source: UK CIBSE TM46, USA CBECS

If your country is not listed, you may opt to calculate the amount of natural gas used based on another metric such as the number of desk spaces. To do this you will need to know the gas consumption for a similar property in the same location and determine the number of desk spaces that are provided. Once you have obtained these, you can divide the gas consumption in kWh by the number of desk spaces to calculate the conversion factor per desk space. This conversion factor can then be multiplied by the number of desk spaces to calculate the kWh consumption of a building on a quarterly basis.

We need to capture usable floor space areas or information on the number of desk spaces and additional information on the buildings is illustrated in table 4.

Where we occupy less than a total of 50m^2 (538ft^2) of office, warehouse or storage space, no floor space calculations are required.

In situations where we share a depot or a workshop and do not pay for the bill directly, we recommend capturing the data by agreeing an apportionment methodology with the landlord. For instance, if we occupied 30% of a warehouse, we would report on 30% of its emissions.

Scope 1 emissions **LEA 2.3.4** M

PI: Total quantity of bottled gas (butane)

Definition: "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. Please capture any other butane use within the business. Please note that gas used by subcontractors should only be accounted for as scope 3 separately and not in this section.

Evidence: Provide data on the amount of butane used throughout the year and invoices as part of the audit trail. Ensure that butane supplied as part of leased equipment is also accounted for. For instance, a mobile heater might be supplied with a gas cylinder. It is important that bottled gas supplied with equipment is captured as part of this process.

Scope 1 emissions **LEA 2.3.5** M

PI: Total quantity of bottled gas (propane)

Definition: "Propane" (C_3H_8) is a hydrocarbon gas predominantly used for mobile space heating, welding, vehicles and is generally supplied in gas cylinders. Please capture any other butane use within the business. Please note that gas used by subcontractors should only be accounted for as scope 3 separately and not in this section.

Evidence: Provide data on the amount of propane used throughout the year and invoices as part of the audit trail. Ensure that propane supplied as part of leased equipment is also accounted for. For instance, a mobile heater might be supplied with a gas cylinder. It is important that bottled gas supplied with equipment is captured as part of this process.

Scope 1 emissions **LEA 2.3.6** M

PI: Total boiler fuel consumption on our own estate (permanent offices, depots, workshops, manufacturing sites, etc.)

Definition: 'Boiler fuel' refers to liquid heating oil used as a fuel for furnaces or boilers in buildings.

'Own estate' refers to our offices, depots, warehouses, factories and other permanent facilities under our control) where we pay a utility provider for the natural gas directly. In this instance you should only enter data for supplies that your SBU or JV directly pays for i.e. where your business the power to make investment decisions regarding the operations of our assets.

Please report 'gas oil', also referred to as 'red diesel', under LEA 3.2.11.

Do not report on data here where we are a tenant and pay for our boiler fuel as part of a service charge.

Evidence: Provide up-to-date spreadsheets/ or a database that lists all the buildings within the SBUs estate (building by building) for which we supply boiler fuel for. Provide evidence of the source data such as invoices or meter readings. It is important that there is a full audit trail.

Scope 1 emissions **LEA 2.3.7** M

PI: Total boiler fuel consumption from temporary/project sites

Definition: '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. Do not include gas oil used for mobile plant. Boiler fuel should only cover gas oil used for heating purposes and generators.

Evidence: Provide up-to-date spreadsheets/ or a database that lists all of the temporary/project sites (site by site) and their boiler consumption. Provide evidence of the source data such as invoices or meter readings. Where energy consumption of project sites cannot be metered directly then overall consumption data should be collected such as from invoice data. The invoice data does not necessarily need to be broken down by each small site as the aim is to establish the overall carbon footprint for GHG reporting and how this varies from year to year, so that we can take steps to reduce costs. However, it is important that there is a full audit trail.

Scope 1 emissions **LEA 2.3.8** M

PI: Total boiler fuel purchased via a landlord for our own estate (permanent offices, depots, workshops, manufacturing sites etc.) as part of a service change

Definition: '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. Please note that in cases where the landlord does not charge us for supplies, we need to capture their consumption data. The usable floor area relates to the areas used for working within the office and does not include communal areas such as corridors or toilets that fall outside of our operational control. Typically, the usable floor area equates to 90% of the total floor area.

Evidence: Provide up-to-date spreadsheets/ or a database that lists all of the buildings within the SBUs estate (building by building) for which a landlord pays the gas supply for and provide data on their natural gas consumption. Provide evidence of the source data such as service charge invoices or meter readings. Where this is not available, we need to capture usable floor space areas or information on the number of desk spaces and additional information on the buildings is illustrated in table 4. It is important that there is a full audit trail even if the data is estimated.

Scope 1 emissions **LEA 2.3.9** M

PI: Total volume of 1st generation biodiesel (from crops)

Definition: '1st generation biodiesel' refers to biodiesel that is derived 100% from crops such as sunflowers, rapeseed or oil palms. Do not include this biodiesel data in the boiler fuel data above.

Evidence: Provide up-to-date spreadsheets/ or a database on the total volume of 1st generation biodiesel used. Provide evidence of the source data such as invoices or meter readings. The invoice data does not necessarily need to be broken down by each small site as the aim is to establish the overall carbon footprint

for GHG reporting and how this varies from year to year, so that we can take steps to reduce costs. It is important that there is a full audit trail.

Scope 1 emissions	**LEA 2.3.10**	M

PI: Total volume of waste oils

Definition: '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.

Evidence: Provide up-to-date spreadsheets/ or a database on the total volume of waste oils used. Provide evidence of the source data such as invoices or meter readings. The invoice data does not necessarily need to be broken down by each small site as the aim is to establish the overall carbon footprint for GHG reporting and how this varies from year to year, so that we can take steps to reduce costs. It is important that there is a full audit trail.

Scope 1 emissions	**LEA 2.3.11**	M

PI: Total volume of gas oil (red diesel)

Definition: 'Gas oil' – also commonly known as 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. This data should not feature anywhere else to avoid double counting.

Evidence: Provide up-to-date spreadsheets/ or a database on the total volume of gas oil used. Provide evidence of the source data such as invoices or meter readings. The invoice data does not necessarily need to be broken down by each small site as the aim is to establish the overall carbon footprint for GHG reporting and how this varies from year to year, so that we can take steps to reduce costs. It is important that there is a full audit trail. It is important that fuel supplied with equipment is captured as part of this process. As it is often difficult to separate red diesel deliveries on site used for mobile plant and for heat slabs for concrete pour, we have captured both uses here.

For inclusion onto Accuvio, the total volume of gas oil (red diesel) must be split between the activity type on site where this fuel type is being consumed, either as:

(a) Stationary Combustion (generators and heating)
(b) Mobile Combustion (mobile plant such as forklifts, crushers, mobile elevating working platforms, cranes, excavators, hoists, earth moving equipment)

If there is no granular data detailing on-site usage, the total volume of gas oil (red diesel) must be apportioned by an appropriate methodology using the following hierarchy:

i. Actual consumption data from telematics or detailed site records
ii. Estimate derived from number of assets and hours utilised
iii. 50/50 split between the two activity types

Scope 1 emissions **LEA 2.3.12** M

PI: Total volume of plant petrol

Definition: 'Plant petrol' refers to the total volume of petrol (unleaded fuel) used for mobile plant such as strimmers (weed-whackers), chain saws, concrete saws, and lawnmowers. This data should not feature anywhere else to avoid double counting.

Evidence: Provide up-to-date spreadsheets/or a database on the total volume of plant petrol used. Provide evidence of the source data such as invoices or meter readings. The invoice data does not necessarily need to be broken down by each small site as the aim is to establish the overall carbon footprint for GHG reporting and how this varies from year to year, so that we can take steps to reduce costs. It is important that there is a full audit trail. It is important that fuel supplied with equipment is captured as part of this process.

Scope 1 emissions **LEA 2.3.13** M

PI: Total volume of diesel with 5% biodiesel blend

Definition: 'Diesel with 5% biodiesel blend' commonly refers to standard diesel purchased via a pump in Europe. It may also be used for plant in countries where gas oil (red diesel) is not used.

For those operations where 5% biodiesel is used for plant (as opposed to gas oil (red diesel) you should report this usage in this indicator, firstly to ensure that is it not accidently excluded and secondly to ensure that the most appropriate emission factor is used when converting usage to tCO_2e.

Evidence: Provide up-to-date spreadsheets/or a database detailing the total volume of diesel used for vehicles and plant. Provide evidence of the source data such as invoices or supplier reports.

Scope 1 emissions **LEA 2.3.14** M

PI: Total volume of biodiesel (different blend)

Definition: 'Different blend' refers to diesel blends that contain more or less than the standard 5% biodiesel concentration. Please specify the amount and the concentration of the biodiesel blend e.g. if the blend contained 10% biodiesel, please state 10% biodiesel blend.

Evidence: Provide up-to-date spreadsheets/or a database on the volume and concentration of biodiesel used for vehicles. Provide evidence of the source data such as invoices or supplier reports.

Scope 1 emissions **LEA 2.3.15** M

PI: Total volume of pure diesel

Definition: 'Pure diesel' refers to diesel that has not been blended with biodiesel. It should be reported as either mobile or stationary depending of its application.

Evidence: Provide up-to-date spreadsheets/or a database on the total volume of diesel used for vehicles. Provide evidence of the source data such as invoices or supplier reports.

For inclusion onto Accuvio, the total volume of pure diesel must be split between the activity type on site where this fuel type is being consumed, either as:

(c) Stationary Combustion (generators and heating)
(d) Mobile Combustion (mobile plant such as forklifts, crushers, mobile elevating working platforms, cranes, excavators, hoists, earth moving equipment)

If there is no granular data detailing on-site usage, the total volume of pure diesel must be apportioned by an appropriate methodology using the following hierarchy:

iv. Actual consumption data from telematics or detailed site records
v. Estimate derived from number of assets and hours utilised
vi. 50/50 split between the two activity types

Scope 1 emissions **LEA 2.3.16** M

PI: Total volume of fleet petrol with 5% biofuel blend

Definition: 'Fleet petrol' refers to the total volume of petrol bought by the SBU to run its vehicles. 'Fleet petrol with 5% biofuel blend' refers to standard petrol purchased via a pump in Europe and the USA. **Evidence:** Provide up-to-date spreadsheets/or a database on the total volume of fleet petrol used for vehicles. Provide evidence of the source data such as invoices or supplier reports.

Scope 1 emissions **LEA 2.3.17** M

PI: Total volume of fleet petrol (different blend) – please specify

Definition: 'Different blend' refers to petrol blends that contain more or less than the standard 5% biofuel concentration. Please specify the amount and the concentration of the biofuel blend e.g. if the blend contained 10% biofuel, please state 10% biodiesel blend in the content box.

Evidence: Provide up-to-date spreadsheets/or a database on the volume and concentration of biofuel used in the petrol for vehicles. Provide evidence of the source data such as invoices or supplier reports.

Scope 1 emissions **LEA 2.3.18** M

PI: Total volume of pure fleet petrol (100% mineral)

Definition: 'Pure fleet petrol' refers to 100% mineral petrol that has not been blended with biofuel. It is the total volume of pure fleet petrol bought by the SBU to run its vehicles.

Evidence: Provide up-to-date spreadsheets/or a database on the total volume of 100% mineral fleet petrol used for vehicles. Provide evidence of the source data such as invoices or supplier reports.

Scope 1 emissions **LEA 2.3.19** M

PI: Distance travelled from claimed mileage (company owned or leased vehicles)

Definition: '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 (this is classed as scope 3 as the asset falls outside of Balfour Beatty's operational control). 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.

Evidence: Provide up-to-date spreadsheets/or a database on the distance travelled resulting from claimed mileage as described above.

Scope 1 emissions **LEA 2.3.20** M

PI: Total volume of liquid petroleum gasoline (LPG)

Definition: 'LPG' refers to the total volume of LPG bought by the SBU to run its vehicles.

Evidence: Provide up-to-date spreadsheets/or a database on the total volume of LPG used for vehicles. Provide evidence of the source data such as invoices or supplier reports.

Scope 1 emissions **LEA 2.3.21** M

PI: Total volume of compressed natural gas (CNG)

Definition: 'CNG' refers to the total volume of CNG bought by the SBU to run its vehicles.

Evidence: Provide up-to-date spreadsheets/or a database on the total volume of CNG used for vehicles. Provide evidence of the source data such as invoices or supplier reports.

Scope 1 emissions **LEA 2.3.23** M

PI: Total weight of wood logs burnt

Definition: 'Wood logs' refers to the weight of wood logs burnt. Some CHP plants, boilers and furnaces use wood logs.

Evidence: Provide up-to-date spreadsheets/or a database on the total amount of wood logs burnt. Provide evidence of the source data such as invoices or supplier reports.

Scope 1 emissions **LEA 2.3.24** M

PI: Total weight of wood chips burnt

Definition: 'Wood chips' refers to the weight of wood chips burnt.

Evidence: Provide up-to-date spreadsheets/or a database on the total amount of wood chips burnt. Provide evidence of the source data such as invoices or supplier reports.

LEA 2.3.25 M

Scope 1 emissions

PI: Total weight of wood pellets burnt

Definition: 'Wood pellets' refers to the weight of wood pellets burnt.

Evidence: Provide up-to-date spreadsheets/or a database on the total amount of wood pellets burnt. Provide evidence of the source data such as invoices or supplier reports.

Scope 1 emissions **LEA 2.3.26** M

PI: Total weight of grass/straw burnt

Definition: 'Grass/straw burnt' refers to the weight of grass/straw burnt. A number of new power stations use grass or straw bales as a fuel.

Evidence: Provide up-to-date spreadsheets/or a database on the total amount of grass/straw burnt. Provide evidence of the source data such as invoices or supplier reports.

Scope 1 emissions **LEA 2.3.27** M

PI: Total weight of other biomass burnt

Definition: 'Other biomass' refers to the weight of either types of biomass that are burnt such peat. Please specify that type of biomass used.

Evidence: Provide up-to-date spreadsheets/or a database on the total amount of other types of biomass burnt. Provide evidence of the source data such as invoices or supplier reports.

Scope 1 emissions **LEA 2.3.28** M

PI: Sulphur hexafluoride (losses to atmosphere)

Definition: 'Sulphur hexafluoride' (SF_6) is used for electrical switchgear and substations. SF_6 is an extremely powerful greenhouse gas with a global warming potential of 23,500 times that of CO_2 when compared over 100 year period.

SBU should report the weight of any SF_6 losses to atmosphere arising from their own activities i.e. from installation, maintenance, dismantling or upgrade work we might be conducting. It is important that we only measure losses of the gas to atmosphere that result from our work on projects and sites.

Do not account for the SF_6 that has been charged to a system where no losses have occurred.

A good indication that a leak has occurred is if a top up from a formerly fully charged system is required. SF_6 losses occur predominantly during gas handling, equipment uses and decommissioning of faulty equipment, especially in the case of catastrophic failures.

Evidence: Keep records of SF_6 losses and associated SF_6 top-ups. Provide evidence of the source data such as invoices or supplier reports.

Scope 1 emissions **LEA 2.3.29** M

PI: HFC refrigerants (leakage losses)

Definition: 'Hydrofluorocarbons' (HFCs) are often used as refrigerants in air conditioning and refrigeration systems and as fire retardants in fire protection systems. HFCs, whilst not having ozone depleting properties, are powerful greenhouse gases. SBU should report HFCs losses to atmosphere from their activities on projects and sites.

When reporting HFC losses, you are required to report the weight of the loss i.e. kg, pounds, tonnes etc.

Evidence: Keep records of HFC losses, associated HFC top-ups as evidence. Provide evidence of the source data such as invoices or supplier reports.

Scope 1 emissions **LEA 2.3.30** M

PI: Total volume of methane emitted

Definition: 'Methane' (CH_4) is a potent greenhouse gas and has a global warming potential 28 times that of CO_2. Methane may be produced as a result of the fermentation/decomposition of organic matter such as 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 that we are responsible for managing and operating.

Where we burn fuel directly or use electricity the associated methane emissions are automatically accounted for when using the Defra/BEIS CO_2e conversion factors. It is therefore important that you do not include methane from the burning of fossil fuels or the generation of electricity.

Evidence: Provide up-to-date spreadsheets/or a database on the total volume of methane released to the atmosphere. Provide evidence of the source data such as monitoring data.

Scope 1 emissions **LEA 2.3.31** M

PI: Total volume of nitrous oxide emitted

Definition: 'Nitrous oxide' (N_2O) is a major greenhouse gas and has a global warming potential 265 times that of CO_2 over a 100-year period. It is also an air pollutant. Where we burn fuel directly or use electricity the associated methane emissions are automatically calculated. It is therefore important that you do not include nitrous oxide from the burning of fossil fuels or the generation of electricity. Only account for N_2O emissions where these are released from other activities.

Evidence: Provide up-to-date spreadsheets/or a database on the total volume of N_2O released to the atmosphere. Provide evidence of the source data such as monitoring data.

Scope 1 emissions	**LEA 2.3.32**	M

PI: PFC (leakage losses)

Definition: 'Perfluorocarbons (PFCs) are major greenhouse gases with global warming potential of 5,000-25,000 times that of CO_2 over a 100-year period. The main use of PFCs is in the electronics sector (manufacture of semi-conductors) and as refrigerants. PFCs can persist in the atmosphere for up to thousands of years. They are also occasionally used as environmental tracer gases, in fire extinguishers and for some cosmetic and medical applications. The main releases of PFCs to the environment occur during the manufacture of semi-conductors, refrigeration equipment and the production of aluminium. There are no natural sources of PFCs.

When reporting PFC losses, you are required to report the weight of the loss i.e. kg, pounds, tonnes etc.

Evidence: Keep records of PFC losses, associated PFC top-ups and CO_2e conversion calculations as evidence. Provide evidence of the source data such as invoices or supplier reports.

Greenhouse Gas Emissions – Scope 2

Scope 2 emissions are indirect GHG emissions that are a consequence of Balfour Beatty's activities but occur at sources owned and controlled by another entity. The GHG protocol classes these as emissions from purchased electricity, heat, steam and cooling.

Equivalent or CO_2e is used to measure GHG emissions and express these in terms of CO_2 based on their relative global warming potential (GWP) over 100 years.

Balfour Beatty uses Defra's and IEA actual CO_2e conversion factors that all provide international conversion rates.

Scope 2 emissions	**LEA 2.4.1**	M

PI: Total grid consumption from own estate (permanent offices, depots, workshops, and manufacturing sites etc.)

Definition: '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. This includes green tariff electricity.

Evidence: Keep records of meter readings and/or invoices to demonstrate electricity consumption. Ensure that all electricity meters (half hourly and non-half hourly) are accounted for.

Scope 2 emissions **LEA 2.4.2** M

PI: Total grid consumption from temporary/project sites (purchased)

Definition: '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. Include any green electricity you purchased. This includes green tariff electricity.

Evidence: Keep records of meter readings and/or invoices to demonstrate electricity consumption. Ensure that all electricity meters (half hourly and non-half hourly) are accounted for.

Scope 2 emissions **LEA 2.4.3** M

PI: Total grid consumption from temporary/project sites where the electricity is provided by the client

Definition: '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. Use submeters or meter readings to keep track of consumption coming off the grid. Where meters cannot be fitted, use data from other project sites to estimate the electricity consumption. Please note that this should only be undertaken for areas that we operate such as a construction site.

Project sites where we are carrying out small ad hoc jobs, which are likely to consume small amounts of energy such as window installations or paint jobs, should not be included within the reporting scope.

Evidence: Keep records of meter readings or provide accurate estimations that capture information on the energy supplied by the client free of charge. If metering data is unavailable calculate the consumption from site cabins, security lighting and other equipment as illustrated in table 9. It is important that there is a full audit trail even if the data is estimated.

Table 9: Calculation methodology for projects where electricity is provided free of charge

Source	Number of units	Nominal kWh of equipment	Running hours per month	Monthly consumption in kWh
Site cabin				
Lighting rig				
Security lighting				
Other equipment…				

PI: Total grid electricity purchased via a landlord for our own estate (permanent offices, depots, workshops, manufacturing sites etc.) as part of a service change

Definition: '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.

Evidence: Provide up-to-date spreadsheets/ or a database that lists all of the buildings within the SBU' estate (building by building) for which a landlord pays the electricity supply for and provide data on their electricity consumption. Provide evidence of the source data such as service charge invoices or meter readings. Where this is not available, we need to capture usable floor space areas or information on the number of desk spaces and additional information on the buildings is illustrated in table 10. The usable floor area relates to the areas used for working within the office and does not include communal areas such as corridors or toilets that fall outside of our operational control. Typically, the usable floor area equates to 90% of the total floor area. It is important that there is a full audit trail even if the data is estimated.

In situations where we share a depot or a workshop and do not pay for the bill directly, we recommend capturing the data by agreeing an apportionment methodology with the landlord. For instance, if we occupied 30% of a warehouse, we would report on 30% of its emissions.

Table 10: Floor space calculation chart for electricity in kWh

Office	*kWh/m²*	*kWh/ft²*	*Country*
General office	200.21	18.6	Canada
General office	94.72	8.8	China
General office	95	8.83	UK
Storage facility/Workshop	35	3.25	UK
General office Northeast	184.06	17.1	USA
General office Midwest	164.69	15.3	USA
General office South	172.22	16.0	USA
General office West	160.38	14.9	USA
Warehouse & storage Northeast	52.74	4.9	USA
Warehouse & storage Midwest	71.04	6.6	USA
Warehouse & storage South	90.41	8.4	USA
Warehouse & storage West	51.67	4.8	USA

Source: UK CIBSE TM46, USA CBECS

Where we occupy less than a total of 50m^2 (538ft^2) of office, warehouse or storage space, no floor space calculations are required.

Scope 2 emissions **LEA 2.4.5** M

PI: Total grid electricity purchased from non-fossil fuel sources through a full green tariff for our own estate (permanent offices, depots, workshops, manufacturing sites, etc.)

Definition: 'Green tariff' refers to renewable electricity that is derived from wind, solar or hydropower 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

This total is included in the total grid consumption figure given in LEA 2.4.1 above.

Evidence: Provide details on total amount of green electricity purchased throughout the year. Keep records demonstrating the above requirements.

Scope 2 emissions **LEA 2.4.6** M

PI: Total grid electricity purchased from non-fossil fuel sources through a full green tariff for our temporary project/sites

Definition: 'Non-fossil fuel sources through a full green tariff for our 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. Include any green electricity you purchased. 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

This total is included in the total grid consumption figure given in LEA 2.4.2 above.

Evidence: Keep records of meter readings and/or invoices to demonstrate electricity consumption. Ensure that all electricity meters (half hourly and non-half hourly) are accounted for.

Scope 2 emissions **LEA 2.4.7**

PI: Total renewable electricity generated on-site for consumption in our own estate (permanent offices, depots, workshops, manufacturing sites, etc.) and temporary/project sites.

Definition: '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 figure should **not** include any electricity which is exported to the grid or to other activities beyond our own estate.

Evidence: Provide up-to-date spreadsheets/ or a database with up to date meter readings of the renewable electricity we generate (often referred to as generation meters). Where applicable keep evidence of any payments you have received through feed in tariffs.

It is important that there is a full audit trail even if the data is estimated.

Scope 2 emissions **LEA 2.4.8**

PI: Total amount of heat and steam purchased from a local supply or district heating network

Definition: '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.

Evidence: Keep meter readings and invoices of the amount steam purchased from local and district heating networks.

Greenhouse Gas Emissions – Scope 3

Scope 3 emissions are other indirect GHG emissions that are a consequence of Balfour Beatty's activities, but occur from sources not owned or controlled by Balfour Beatty such as the extraction, production and transportation of purchased materials and fuels, employee business travel, transmission and distribution losses not covered under Scope 2, outsourced activities, waste disposal, and use of sold products and services.

Obtaining relevant Scope 3 data can be difficult to obtain. As a result, Balfour Beatty is currently focussed on the following Scope indicators within in its value chain.

Scope 3 emissions **LEA 2.5.1**

PI: Distance travelled from employee business travel

Definition: 'Business travel' in this context refers to flights, train, ferry, and coach journeys as well as mileage that is claimed by staff for business travel. It does not include fleet vehicles, as these would fall under scope 1 emissions, nor taxi journeys or daily commutes to and from work for individuals. It does include emissions from hired buses and minibuses used for dropping off gangs for projects (where we do not pay for the fuel directly).

Although employee business travel may not be a significant source of scope 3 emissions we request SBUs to capture this information, as the data is increasingly available and is directly linked to operating costs.

This data is mandatory for the UK for ESOS requirements. Furthermore, stakeholder expectations are increasingly moving towards these being quantified as standard.

Evidence: Monthly travel reports from their appointed travel agents. Claimed mileage data can be obtained from the Finance department. Monitor monthly business travel CO2 emissions. Business travel is a subset of scope 3 and must not include scope 1 emissions.

Scope 3 emissions **LEA 2.5.2** 0

PI: Purchased Good and Services (embodied carbon)

Definition: 'Purchased materials' are defined as materials that constitute your **top five** largest sources of embodied carbon emissions. For instance, if a customer requires the use of a particular type of cement we will not be in a position to change the specified materials and associated emissions. Conversely, where we are able to change consumption or use alternative materials, we do have an influence.

Evidence: Provide records of how the top five largest sources of embodied carbon have been identified and provide a table of the associated scope 3 emissions for the reporting period and specify the source of the carbon conversion factors used.

Scope 3 emissions **LEA 2.5.3** 0

PI: Site derived waste

Definition: Calculate the total weight associated with the disposal of waste.

Evidence: Use supplier reports and waste data demonstrate how this figure was arrived at.

Resource Efficiency

The efficient use of materials is critical to avoiding the amount of waste generated on project sites. Given the pressures of resource scarcity, measuring the amount of waste that is generated, handled (i.e. reused, recycled or recovered and avoided from being sent to landfill) or disposed of is key to identifying opportunities to reducing wastage.

Waste is any substance or object discarded by the SBU for disposal or some form of off-site recovery operation such as recycling, incineration or composting. This definition follows the EU Waste Framework Directive and is to be used across Balfour Beatty for reporting purposes under Accuvio. Discarded construction, demolition and excavation spoil, production scrap such as metal off-cuts and office waste is included but old machinery or office equipment that will be re-used by another party (without some form of reprocessing or treatment operation) is not waste and should not be reported.

N.B.: Include both hazardous and non-hazardous or inert wastes in the above categories. As regulatory definitions for hazardous waste vary by geography and the relative proportion of hazardous to non-hazardous waste is small, the hazardous and non-hazardous waste streams are combined for these categories.

SBU waste that does not result from a construction site should be reported either as office or manufacturing/depot waste.

Where bulk liquid waste (such as from septic tanks or portaloos) is removed from project sites as a result of construction activities; as this neither gets sent to landfill nor can be recycled, but instead sent for treatment, this total volume should be included as a note. It should not contribute to the total recorded against the indicator.

Resource Efficiency	**LEA 2.6.1**	

PI: Total weight of construction waste sent to landfill

Definition: Construction waste is any waste resulting directly from construction activities. Where data for construction, demolition and excavation waste cannot be separated into one of these three categories, the data should be reported as construction waste.

Evidence: Keep spreadsheets or database of all construction waste sent to landfill the year and link this to invoice data. In some cases, waste contractors may be able to run a monthly or quarterly report for your SBU, outlining the amount of construction waste generated.

Resource Efficiency	**LEA 2.6.2**	

PI: Total weight of excavation waste sent to landfill

Definition: Excavation waste is any waste resulting from excavation or digging activities that is sent to landfill. Where data for construction, demolition and excavation waste cannot be separated into one of these three categories, the data should be reported as construction waste.

Evidence: Keep spreadsheets or database of all excavation waste generated during the year and link this to invoice data. In some cases, waste contractors may be able to run a monthly or quarterly report for your SBU, outlining the amount of excavation waste generated.

Resource Efficiency	**LEA 2.6.3**	

PI: Total weight of demolition waste sent to landfill

Definition: Demolition is any waste resulting from demolition activities. Where data for construction, demolition and excavation waste cannot be separated into one of these three categories, the data should be reported as construction waste.

Evidence: Keep spreadsheets or database of all demolition waste generated during the year and link this to invoice data. In some cases waste contractors may be able to run a monthly or quarterly report for your SBU, outlining the amount of demolition waste generated.

Resource Efficiency **LEA 2.6.4**

PI: Total weight of office waste sent to landfill

Definition: 'Total weight of office waste sent to landfill' refers to the weight of office waste from the SBU' office activities sent to landfill.

Evidence: Keep spreadsheets or database of all office waste generated during the year and link this to invoice data. In some cases, waste contractors may be able to run a monthly or quarterly report for your SBU, outlining the amount of office waste generated.

Resource Efficiency **LEA 2.6.5**

PI: Total weight of manufacturing/depot waste sent to landfill

Definition: Manufacturing and depot waste is any waste from manufacturing, warehouse or depot activities
Evidence: Keep spreadsheets or database of all manufacturing/depot waste generated during the year and link this to invoice data. In some cases, waste contractors may be able to run a monthly or quarterly report for your SBU, outlining the amount of manufacturing/depot waste generated.

Resource Efficiency **LEA 2.6.7**

PI: Total weight of construction waste avoided

Definition: 'Total weight of construction waste avoided' is construction waste that have 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, the data should be reported as construction waste.

Evidence: Keep spreadsheets or database of all construction waste avoided during the year.

Resource Efficiency **LEA 2.6.8**

PI: Total weight of excavation waste avoided

Definition: 'Total weight of excavation waste avoided' is excavation waste 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, the data should be reported as construction waste.

Evidence: Keep spreadsheets or database of all excavation waste avoided during the year.

Resource Efficiency **LEA 2.6.9**

PI: Total weight of demolition waste avoided

Definition: 'Total weight of demolition waste avoided' is demolition waste that has been reused, recycled or recovered and avoided from being sent to.

Where data for construction, demolition and excavation waste cannot be separated into one of these three categories, the data should be reported as construction waste.

Evidence: Keep spreadsheets or database of all demolition waste avoided during the year.

Resource Efficiency **LEA 2.6.10**

PI: Total weight of office waste avoided

Definition: 'Total weight of office waste avoided' refers to the total weight of office materials that have been reused, recycled or recovered and avoided from being sent to landfill that have arisen from our office activities.

Evidence: Keep spreadsheets or database of all office waste avoided during the year.

Resource Efficiency **LEA 2.6.11**

PI: Total weight of manufacturing/depot waste avoided

Definition: 'Total weight of manufacturing/depot waste avoided' refers to the weight of manufacturing/depot materials that have been reused, recycled or recovered and avoided from being sent to landfill that have arisen from our manufacturing/depot activities.

Evidence: Keep spreadsheets or database of all manufacturing/depot waste avoided during the year.

Water **LEA 2.7.12**

PI: Potable water use in our own estate (permanent offices, depots, workshops, manufacturing sites, etc.)

Definition: 'Potable water' refers to any water that meet drinking water standards. This primarily includes mains water that SBUs procure from a water supplier directly. Typically, this will include water use in buildings, depots, industrial units. Tankered water and abstracted groundwater (i.e. from boreholes) that meets drinking water standards such as a spring without additional treatment is also included here.

It does not cover rainwater, recycled greywater or freshwater sources such as rivers, streams and lakes.

Although there are differences in water quality throughout the world, with mains water being suitable for drinking without the risk of acute or chronic ill health in developed countries and requiring additional treatment in developing countries, the purpose of this section is to reduce our impact on water reserves.

Evidence: Provide up-to-date spreadsheets that list the total SBU's water consumption with a breakdown of the locations at which the water is being used and provide evidence of the source data such as invoices or meter readings. It is important that there is a full audit trail.

The reduction in water relates to facilities, sites, and plant under our operational control. Provide at least quarterly comparisons of year-on-year direct water consumption. Normalise water consumption data against £m revenue.

Water	**LEA 2.7.13**	0

PI: Potable water use (temporary/project sites).

Definition: 'Potable water' refers to any water that meet drinking water standards. This primarily includes mains water that SBUs procure from a water supplier directly. Typically, this will include water use in buildings, depots, industrial units. Tankered water and abstracted groundwater (i.e. from boreholes) that meets drinking water standards such as a spring without additional treatment is also included here.It does not cover rainwater, recycled greywater or freshwater sources such as rivers, streams and lakes.

Although there are differences in water quality throughout the world, with mains water being suitable for drinking without the risk of acute or chronic ill health in developed countries and requiring additional treatment in developing countries, the purpose of this section is to reduce our impact on water reserves.

Evidence: Provide up-to-date spreadsheets that list the total SBU's water consumption with a breakdown of the locations at which the water is being used and provide evidence of the source data such as invoices or meter readings. It is important that there is a full audit trail.

The reduction in water relates to facilities, sites, and plant under our operational control. Provide at least quarterly comparisons of year-on-year direct water consumption. Normalise water consumption data against £m revenue.

EXPERT

Influencing the market	**EXP 3.1.1**	M

PI: Industry leading or technical bodies on which Balfour Beatty has employee representatives.

Definition: ''Industry leading or technical bodies" are defined as academic or membership organisations that further our collective knowledge of sustainability through the sharing of knowledge. Typically, such organisations will be unbiased but have the involvement and/or influence of/on our customers, peers, stakeholders or the public for their contributions to sustainability.

Activities such as:

- Developing case studies
- Speaking at, hosting or organising events
- Feeding back on draft legislation
- Participating in consultations
- Developing new tools or standards
- Participating in publications
- Writing articles

This information is required to be reported in our annual CDP submission.

Evidence: Provide copies of minutes, reports, or online documentation that makes reference to individuals within the operating business being represented on industry leading or technical bodies.

Provide examples of what the operating business's contribution to the industry leading or technical body has been within the reporting period.

In Accuvio you will be required to provide the following information:

Name of Technical Body	Activities	Description

Influencing the market **EXP 3.1.2** M

PI: Number of major clients engaged on sustainability

Definition: "Major clients" are the **top ten clients** by spend with each SBU for a given reporting year. The term "engaged on sustainability" refers to a project where the SBU has agreed to providing more sustainable outcomes to the customer than was originally specified and where the customer regularly reviews Balfour Beatty's progress. The project would need to link to at least one of the Blueprint objectives for healthy communities or environmental limits. For instance, a project that offers apprenticeships or supports local unemployment would be considered as an 'enhanced sustainable solution'. A value engineered solution that solely saves money (for instance) would not be classed as one where we have 'engaged the client on sustainability'.

This information is required to be reported in our annual CDP submission.

Evidence: Collate details of the projects and the major clients that Balfour Beatty is engaged with. Provide evidence of client meetings, actions and agreed sustainability metrics.

In Accuvio you will be required to provide the following information:

Client Name	Activity

My Contribution **EXP 3.2.1** C

PI: Number of My Contribution ideas implemented

Definition: 'My Contribution' is an internal open platform for submitting business improvement ideas. All ideas that are submitted are reviewed and assessed independently before they can be implemented.

Evidence: No additional action is required by the sustainability lead. This indicator is collated centrally.

Developing Skills and Talent **EXP 3.3.1** M

PI: Employee retention rate

Definition: The employee retention rate describes Balfour Beatty's ability to retain is employees.

Evidence: Calculate the retention rate by dividing the number of employees that are employed by business at year end by the number of employees that have left the business over the reporting year. Keep records of the number of staff and those that have left the business over the reporting period. Collected centrally for the UK.

Developing Skills and Talent **EXP 3.3.2** 0

PI: Number of apprentices in our workforce

Definition: An apprentice is defined as someone undertaking a form of structured vocational training whereby the apprentice follows an approved framework to develop skills and knowledge in a specific trade whilst also receiving off-site tuition from a recognised and approved training provider. Typically, apprenticeships last for three years.

Evidence: Keep records of the number of apprentices directly employed by the SBU at year end. Collected centrally for the UK only.

Developing Skills and Talent **EXP 3.3.3** 0

PI: Number of graduates in our workforce

Definition: A graduate is defined is someone who has either completed their bachelor's (i.e. first degree) or their master's or higher that are on a graduate programme run by the SBU.

Evidence: Keep records of the number of graduates directly employed by the SBU at year end. Collected centrally for the UK only.

Developing Skills and Talent **EXP 3.3.4** 0

PI: Number of undergraduate (intern) work experience placements

Definition: An undergraduate is defined is someone who still in education and undertaking their bachelor's (i.e. first degree) or their master's or higher. In some countries undergraduates are referred to as interns.

Evidence: Keep records of the number of undergraduates that have worked within the year for the SBU. Collected centrally for the UK only.

Resilient Infrastructure **EXP 3.4.1** M

PI: Number of projects with climate change adaptation plans.

Definition: "Climate change adaptation plans" are practical guides on how to deal to with the effects of climate change and the inevitable impacts on projects. The Intergovernmental Panel on Climate Change (IPPC) defines adaptation as "adjustments in natural or human systems in response to actual or expected climatic stimuli or their effects, which moderate harm or exploit beneficial opportunities".

Typically these focus on projects that are vulnerable to variations in climatic conditions e.g. more gritting maybe required for a road maintenance project if there is increased snowfall, or conversely more watering maybe required for the ground maintenance of some sites, or some sites may need to manage the storage of materials and their site compounds differently due to the increased risk of flooding whereas others may need to consider solutions for providing remote solutions if roads become inaccessible.

Climate change adaptation plans should focus on the specific impacts that climate change could have on a project and how these can be best managed or mitigated.

This information is required to be reported in our annual CDP submission.

Evidence: Keep records of the number of projects that climate change adaptation plans in place. Keep records of the plans centrally.

In Accuvio you will be required to provide the following information:

Number of projects	Further information

Resilient Infrastructure **EXP 3.4.2** 0

PI: Number of projects with ecological enhancements

Definition: 'Ecological enhancements' are defined as lasting improvements to flora and fauna that increase biodiversity and are often determined nationally. 'Lasting' in this context means that they are designed to survive for over 50 years.

Where possible ecological enhancements should be on the project site itself. However, where the enhancement might be compromised on-site, ecological offsetting can be used to either deliver an enhancement or achieve no net ecological loss (i.e. supporting or improving habitats off-site). For instance, on a road widening project, we may choose to support an existing nature reserve. These are only appropriate to projects where we are interacting with flora and fauna e.g., we would not expect an M&E contract to incorporate ecological offsetting features.

This information is required to be reported in our annual CDP submission.

Evidence: Keep copies of relevant projects with ecological enhancements the SBU has undertaken within the reporting period. Biodiversity net gain calculations

Green Buildings & Infrastructure **EXP 3.5.1** M

PI: Total value of projects that relate to green buildings and infrastructure

Definition: Provide a financial **value** for the **completed** projects and services provided during the reporting period that achieved a recognised sustainability rating. Examples include:

- Green building certifications such as Estidama, UK BREEAM, BREEAM International, LEED, Green Star, HK BEAM, SKA and the UK's Code for Sustainable Homes;
- Civil engineering certifications such as CEEQUAL; and
- Other schemes defined by the SBU.

Please note that Considerate Constructors Scheme or similar are not to be included as they are assessed as the project is on-going whereas the schemes above relate to leaving a finished project that can be operated and maintained in a sustainable manner. Zero Harm and ISO 14001 are also not considered as ratings for sustainable products and services.

Investments businesses should not report the value of a project each year as this will cause over reporting, the project should be reported by the construction company as outlined above. In the case of joint venture businesses/projects only the proportion of the project that the Balfour Beatty SBU is directly responsible for may be reported.

If an SBU delivers works for another contractor, they should only report the value of the works that they have completed. E.g. for a £5 million Mechanical & Electrical package as part of a £20 million project where a Balfour Beatty company only delivers the Mechanical & Electrical works should only report the £5 million. If the project is an internal joint venture, then reporting of this figure should be agreed between the person responsible for collection of data at each SBU.

Entries can be made in: Canadian Dollars (CAD), Euros (EUR), Pounds Sterling (GBP), Hong Kong Dollars (HKD), Malaysian Ringgit (MYR), Singapore Dollars (SGD), US Dollars (USD).

This information is required to be reported in our annual CDP submission.

Evidence: Collate a list of projects by value and identify those projects where a green infrastructure solution has been provided.

In Accuvio you will be required to provide the following information:

Name of Project	Value	Certification Scheme	Level

TRUSTED

Customer Experience **TRU 4.1.1** C

PI: Number of projects in progress between contract signature and practical completion at the year end that operate a client service programme, such as MAP (LIVE)

Definition: A 'Client Service Programme' is an on-going assessment and scoring tool that provides customers with a pro-active feedback mechanism to comment on our performance as a contractor/supplier. A client service programme allows customers to set their own questions and benchmark our performance against these. One such tool that is widely used in America and the UK is the Mission Alignment Process or MAP. List the number of projects that were underway (i.e. between contract signature and practical completion) at year end that had a client service programme in place. This metric applies to projects of more than £3m, US$5m, HK$34m, or €4m in value. SBUs are encouraged to measure performance beyond practical completion.

This metric excludes customers that are not allowed to use a customer service programme for regulatory reasons or customers that do want to engage in such programmes (for example US public sector). In addition report by value rather than number.

Evidence: No additional action is required by the sustainability lead. This indicator is collated centrally.

Customer Experience **TRU 4.1.2** C

PI: Average client MAP (or similar) rating for projects between contract signature and practical completion

Definition: Calculate the average customer service programme score for the previous year, where a customer service programme was used, using a score of 1 to 10 with 10 being the highest score. Please only use whole numbers. The average score is calculated by:

$$Average\ score = \frac{Sum\ of\ all\ project\ scores\ between\ contract\ signature\ and\ practical\ completion\ above\ £3m\ in\ value}{Total\ number\ of\ projects\ between\ contract\ signature\ \&practical\ completion\ that\ have\ been\ scored\ with\ a\ value\ greater\ than\ £3m}$$

If your SBU uses a different customer service programme scoring system, convert it to a score from 1 to 10 as detailed in table 2.

Table 2: Scoring Systems

Score 1 to 100%	*Score 1 to 10*	*Score 1 to 5*
91-100%	10	4.6-5.0
81-90%	9	4.1-4.5
71-80%	8	3.6-4.0
61-70%	7	3.1-3.5
51-60%	6	2.6-3.0
41-50%	5	2.1-2.5
31-40%	4	1.6-2.0
21-30%	3	1.1-1.5
11-20%	2	0.6-1.0
1-9%	1	0.0.5

Evidence: No additional action is required by the sustainability lead. This indicator is collated centrally.

Business Integrity **TRU 4.2.1** C

PI: Number of employees at year end have completed module 1 (BB-COC-100-E - Balfour Beatty Code of Conduct) of our e-learning programme in ethical business and compliance.

Definition: 'Programme in ethical business and compliance' refers to Balfour Beatty's online e-learning programme that is hosted on our learning portal. Employees include all those who are on the Balfour Beatty payroll. They do not include subcontractors or JV partner employees.

The e-learning training is also available as an offline course.

Evidence: No additional action is required by the sustainability lead. This indicator is collated centrally.

Business Integrity **TRU 4.2.2** C

PI: Number of employees at year end have completed module 2 (BB-COC-200-E - Balfour Beatty Code of Conduct) of our e-learning programme in ethical business and compliance.

Definition: 'Programme in ethical business and compliance' refers to Balfour Beatty's online e-learning programme that is hosted on our learning portal. Employees include all those who are on the Balfour Beatty payroll. They do not include subcontractors or JV partner employees.

The e-learning training is also available as an offline course.

Evidence: No additional action is required by the sustainability lead. This indicator is collated centrally.

Business Integrity **TRU 4.2.3** C

PI: Number of reported 'Speak Up' cases.

Definition: 'Speak Up' cases are reported incidents of Balfour Beatty's code of conduct not being followed. All 'Speak Up' cases are held on a central database that is managed by the Ethics team. Incidents may be reported anonymously.

Evidence: No additional action is required by the sustainability lead. This indicator is collated centrally.

Business Integrity **TRU 4.2.4** C

PI: Number of substantiated 'Speak Up' cases.

Definition: Substantiated 'Speak Up' cases are those that have been investigated by management and found to be accurate, generally requiring further disciplinary action to be taken.

Evidence: No additional action is required by the sustainability lead. This indicator is collated centrally.

Delivering Sustainability Commitments **TRU 4.3.1** M

PI: Total projects by value and number that have agreed sustainability objectives

Definition: 'Agreed sustainability objectives' are defined as contractual clauses, variations, minuted actions or written correspondence that make specific reference to sustainability for which the management team on the project is accountable. This metric applies to projects of more than £3m, US$5m, HK$34m, or €4m in value.

This information is required to be reported in our annual CDP submission.

Evidence: Compile a master list of all projects with a value of more than £3m and calculate the value of those for agreed sustainability objectives have been set.

Delivering Sustainability Commitments **TRU 4.3.2** M

PI: Projects by value and number that have delivered sustainability outcomes by year end

Definition: 'Agreed sustainability outcomes' are defined as contractual clauses, variations, minuted actions or written correspondence that make specific reference to sustainability for which the management team on the project was accountable for delivering within the reporting period. This metric applies to projects of more than £3m, US$5m, HK$34m, or €4m in value. Only one outcome per project can be counted. Partially achieved outcomes cannot be counted.

Entries can be made in: Canadian Dollars (CAD), Euro (EUR), Pounds Sterling (GBP), Hong Kong Dollars (HKD), Malaysian Ringgit (MYR), Singapore Dollar (SGD), US Dollar (USD).

Evidence: Compile a master list of all projects with a value of more than £3m and calculate the value of those that achieved their agreed sustainability outcomes.

Social Value (Community Investment) **TRU 4.4.1** M

PI: Number of our projects above £3m in value in progress between contract signature and practical completion at the year-end that have a community engagement/Involved plan

Definition: A social value / community investment (involved) plan is a document that describes the key activities that will be carried over a 12-month period and/or lifespan of a project to bring value to the local community. This can include improving employment and skills, engaging with local schools, supporting local businesses, and carrying out volunteering to leave a positive impact.

Social value / community investment plans are project specific and need to be tailored to local needs and the length of the project. These can then feed into an overarching community engagement plan for the SBU.

They only cover operations that fall under our direct control and that project value of more than £3m, US$5m, HK$34m, or €4m in value.

SBU may decide to develop one community engagement/Involved plan, identifying suitable locations and calculating the number of locations/projects participating in the plan.

Social value plans may not always be applicable, especially where we are a subcontractor working for another principle contractor and are not empowered to liaise with stakeholders.

Depending when the audit is undertaken, the full details of the social value plan may not have been fully developed. In such cases, we would expect the community engagement plan to cover activities for at least the next three months.

If a plan is not in place, but actions with the community are being conducted purely on a contractual basis, then a score of two will be used for marking purposes.

Evidence: List of all locations/projects that have a community engagement plans in place. Keep electronic records of community engagement plans. Provide examples of associated monitoring.

Social Value (Community Investment) **TRU 4.4.2** 0

PI: Amount raised for charitable purposes by employees excluding match funding

Definition: 'Amount raised for charitable purposes by employees' refers to funding that employees have raised through their own efforts such bake sales, sport activities, endurance activities, fairs etc. and promoted at work. These funds do not necessarily have to have been matched by Balfour Beatty.

Entries can be made in: Canadian Dollars (CAD), Euros (EUR), Pounds Sterling (GBP), Hong Kong Dollars (HKD), Malaysian Ringgit (MYR), Singapore Dollars (SGD), US Dollars (USD).

Evidence: Provide records of funds that have been raised by staff. This could be in the form of an excel spreadsheet or an oracle report. This indicator is collated centrally in the UK only.

Social Value (Community Investment) **TRU 4.4.3** 0

PI: Amount of company match funding

Definition: 'Match funding' refers to amount of funding provided by the SBU for charitable causes to match the exact amount of money raised by staff on one to one basis. **It does not include match funding provided by Balfour Beatty Group**.

Entries can be made in: Canadian Dollars (CAD), Euros (EUR), Pounds Sterling (GBP), Hong Kong Dollars (HKD), Malaysian Ringgit (MYR), Singapore Dollars (SGD), US Dollars (USD).

Evidence: Provide expenditure records of funds donated to charity by the SBU within the reporting period and records of the money raised by staff. This indicator is collated centrally in the UK only.

Social Value (Community Investment) **TRU 4.4.4** 0

PI: Hours of volunteering time

Definition: 'Volunteering time' refers to paid leave provided to employees on top of their existing leave to work on projects that benefit the wider community. This includes projects that will improve the environment. It does not include personal free time that staff might give up on weekends to support a good cause.

'Employees' are all people who are paid wages directly by the SBU to perform duties. It does not include contractors or agency staff. 'Paid leave' occurs in work time. Credit for employees' own volunteering in their own time shouldn't be taken into account. Community projects supported as part of project commitment should not be collated as these are a contractual requirement for which we are being paid for. Do not include project-related activities such as presenting or attending a governors' meeting at a school that we are building, as these are activities that Balfour Beatty derives a profit from and that we would have to carry out anyway. If, however, a member of staff took paid leave to volunteer for a school that Balfour Beatty was not delivering a project for, this would qualify as paid leave.

A day of staff time spent volunteering, should be counted as 7.5 hours.

Evidence: Record the total number of hours spent on volunteering. This indicator is collated centrally in the UK only.

Social Value (Community Investment) **TRU 4.4.5** 0

PI: Value of in kind contributions

Definition: 'In kind' donations refer to the value of materials, equipment or services that Balfour Beatty has provided to a good cause free of charge. This can include the value of staff time on pro bono work.

The organisations that we support do not have to be charities and can include schools, hospitals, homes for the elderly and other good causes where support is providing a benefit to the community.

Entries can be made in: Canadian Dollars (CAD), Euros (EUR), Pounds Sterling (GBP), Hong Kong Dollars (HKD), Malaysian Ringgit (MYR), Singapore Dollars (SGD), US Dollars (USD).

Evidence: Provide written documentation referring to the level of 'in kind' funding that has been set by the SBU for the year such as to invoices for materials and equipment we have donated. Where invoices do not exist, values of materials can be used based on catalogue prices (please provide evidence in the form of a table, relevant catalogue links and cost of the donated items).

To calculate the value of pro-bono work calculate the number of working days in the year (in the UK it is 365 days – 104 days [for weekends] – 25 days [holidays] – 8 bank holidays = 228 days). Divide the annual salary by the number of working days to obtain a day rate and divide this by 7.5 hours and multiply by 1.4 to obtain the hourly rate (cost to the business).

SBUs should use their own banding for different grades to simplify the calculations as illustrated in table 3:

Table 3: In kind contributions table for different grades

Grade	'In kind' hourly contribution in currency
Director	£X/hr
Senior Manager	£X/hr
Manager	£X/hr
Senior Staff	£X/hr
General Staff/Operative	£X/hr

Capture and measure the level of 'in kind' funding provided.

Social Value (Community Investment) **TRU 4.4.6** 0

PI: Value of direct donations by the SBU

Definition: 'Value of direct donations by the SBU' refers to monetary donations made by the SBU to charities. It does not include company match funding (see TRU 4.4.3).

Entries can be made in: Canadian Dollars (CAD), Euros (EUR), Pounds Sterling (GBP), Hong Kong Dollars (HKD), Malaysian Ringgit (MYR), Singapore Dollars (SGD), US Dollars (USD).

Evidence: Provide receipts of the value donations or run a report from the SBU financial reporting software such as Oracle. This indicator is collated centrally in the UK only.

Employee Engagement **TRU 4.5.1** C

PI: Number of employees who participated in the annual staff survey

Definition: 'This refers to the total number of staff that fill in the last staff survey. Where a survey has not been carried out over the last 24 months an SBU should enter zero.

'Annual staff survey' refers to a set of questions provided by Group HR. For joint ventures, SBUs may want to ask their own questions in order to provide flexibility to tailor the questions to their needs and obtain maximum benefit from the surveys. However, all surveys must include some core questions on opportunities for personal development and employee engagement.

Evidence: No additional action is required by the sustainability lead. This indicator is collated centrally.

Employee Engagement **TRU 4.5.2** C

PI: Of those employees who participated, the number that confirm they were 'engaged'

Definition: 'Engaged' are results that equivalent to good, very good or excellent satisfaction responses or scores of seven and above on a scale of one to ten where ten is the highest. The employee engagement results must be based on the same data set used for the overall staff survey used in TRU 4.5.1

Evidence: No additional action is required by the sustainability lead. This indicator is collated centrally.

Diversity **TRU 4.6.1** 0

PI: Total number of diversity and inclusion targets set by the SBU

Definition: These are targets that support diversity in its broadest sense including diversity of race, ethnic origin, age, disability, sexual orientation and gender. In order to advance the diversity agenda, SBUs are required to set their own targets. These could include monitoring female promotion rates, participation in talent management activities, provision of diversity training for senior leaders, number of apprentices and graduates, and external awards and recognition for progress on diversity.

Evidence: Provide a list of the diversity and inclusion targets that have been set by the SBU.

Diversity **TRU 4.6.2** 0

PI: Number of diversity and inclusion targets achieved by the SBU

Definition: This refers to the number targets that have been set and completed by the SBU for the reporting year.

Evidence: Illustrate through the use of monitoring reports the number diversity and inclusion targets that have been achieved.

Recognition **TRU 4.7.1** C

PI: Annual Report to the Carbon Disclosure Project (CDP) submitted

Definition: This indicator is provided for by The Group HSES Function.

Evidence: No additional action is required by the sustainability lead. This indicator is collated centrally.

Responsible Sourcing **TRU 4.8.1** 0

PI: Total value of major materials purchased directly and through our supply chain

Definition: 'Major materials' in this context are the top ten materials (by spend) that the SBU purchases e.g. sheet steel, cabling, aggregates, concrete, ballast, plastic, rebar etc. Depending on the SBU 'major materials' can also encompass other major spends such as vehicles, electronic components, equipment, labour and other goods and services it might procure.

Entries can be made in: Canadian Dollars (CAD), Euros (EUR), Pounds Sterling (GBP), Hong Kong Dollars (HKD), Malaysian Ringgit (MYR), Singapore Dollars (SGD), US Dollars (USD).

This information is required to be reported in our annual CDP submission.

Evidence: Provide a breakdown of major materials procured during the reporting period, identifying the top ten by value. This indicator is collated centrally in the UK only.

Responsible Sourcing **TRU 4.8.2** 0

PI: Total value of major materials purchased directly and through our supply chain that emanate from recognised responsible sourcing schemes

Definition: 'Responsible sourcing schemes' typically consider legal requirements, together with a range of employment, safety, child labour, community and environmental impacts. Although some countries have a number of well-recognised responsible sourcing schemes, others do not. Where no recognised responsible sourcing schemes exist for materials, Balfour Beatty will adopt or develop appropriate sustainable procurement criteria for responsible sourcing and encourage our supply chain to adopt the same practice.

Entries can be made in: Canadian Dollars (CAD), Euros (EUR), Pounds Sterling (GBP), Hong Kong Dollars (HKD), Malaysian Ringgit (MYR), Singapore Dollars (SGD), US Dollars (USD).

Evidence: Provide a breakdown of the value of materials procured from recognised responsible sourcing or equivalent schemes by our supply chain. This will need to include information on the relevant schemes and traceable evidence from our suppliers demonstrating that the materials meet the relevant responsible sourcing criteria. This indicator is collated centrally in the UK only.

Responsible Sourcing **TRU 4.8.3**

PI: Total volume of timber and timber products purchased

Definition: This includes timber used in construction, for hoardings and formwork, furniture, fittings in our offices and packaging used for our goods at our manufacturing facilities and packaging supplied to us. This covers products procured directly or indirectly by the supply chain on behalf of Balfour Beatty. It also covers paper products that we procure directly (but not the paper products that our suppliers procure).

Please note that is indicator **mandatory** for all of our businesses within the Europe.

Evidence: Where we control the specification, produce a table/database illustrating all timber and timber products bought, the quantity in tonnes, and the responsible sourcing scheme.

Responsible Sourcing **TRU 4.8.4**

PI: Total volume of timber and timber products from FSC and PEFC sources

Definition: 'Timber and timber products from FSC and PEFC' only includes timber and timber products procured directly or indirectly by the supply chain on behalf of Balfour Beatty that are certified to the Forest Stewardship Council (FSC) or Programme for the Endorsement of Forest Certification (PEFC). This includes timber with the following labels:

- FSC 100%
- FSC mix with a certified content of at least 70% (this is common with doors and composite structures)
- FSC recycled
- PEFC certified (at least 70% of wood comes from PEFC-certified forests that meet or exceed PEFC's sustainability benchmark; and wood from controlled sources)
- PEFC certified & recycled (at least 70% of wood comes from PEFC-certified forests that meet or exceed PEFC's sustainability benchmark and/or post-consumer recycled material; and wood from controlled sources).

All timber under this category must be accompanied by a full chain of custody (certificate).

Please note that is indicator **mandatory** for all of our businesses within the European Union.

Evidence: Keep Chain of Custody records for all sourced timber and timber products procured directly or indirectly by the supply chain on behalf of Balfour Beatty. Where we control the specification, produce a table/database illustrating all timber and timber products bought, the quantity in tonnes, and the responsible sourcing scheme. Do not count timber products that are only partially certified and fall under the 70% threshold e.g. that 50% certified.

For where we do not control the specification and for where timber is bought indirectly, produce a table/database illustrating all timber and timber products bought, the quantity in tonnes, the responsible sourcing scheme. Keep records of the information provided by the suppliers so that it can be traced back. This may take the form of invoices and delivery notes, including certification number. Auditors may also challenge how the SBU knows that the information they have been provided with is reliable.

SAFE

Details of Health and Safety and Environmental incidents within the reporting period will be collected via iSMS not Accuvio. The 'Group SHE Standard 103: Reporting Requirements' defines a consistent set of reporting requirements for safety, health and environmental incidents – these requirements should be used to classify incidents for entry into iSMS.

Environmental Compliance	**SAF 5.1.1**	M

PI: Has your SBU received any fines/penalties for environmental offences during the period?

Definition: 'Fines/penalties' are defined as enforcement actions that have been imposed on an SBU by an authority for an environmental crime or offence. All incidents, prosecutions, convictions, enforcement notices and warning letters within the reporting period must be reported in iSMS.

Evidence: Keep records of any fines or penalties that have been served on the SBU.

Environmental Compliance	**SAF 5.1.2**	M

PI: Total value of fines/ penalties incurred through environmental prosecution

Definition: 'Values of fines/penalties' is the total amount of money that the SBU has had to pay to authorities for environmental crimes or offences during the reporting period. Details of enforcement action in terms of the value of any fines or prosecutions for environmental offences during the reporting period must be provided here and reported on iSMS

Entries can be made in: Canadian Dollars (CAD), Euros (EUR), Pounds Sterling (GBP), Hong Kong Dollars (HKD), Malaysian Ringgit (MYR), Singapore Dollars (SGD), US Dollars (USD).

Evidence: Keep records of any fines or penalties that the SBU has paid during the reporting period.

Environmental Compliance	**SAF 5.1.4**	M

PI: Number of warnings that were issued by regulators

Definition: Warnings may include letters, emails, audit reports and other forms of written communication issued by a regulator to an SBU for breach or potential breach of environmental compliance. All warning letters within the reporting period must be reported in iSMS.

Evidence: Keep records of any warnings issued by regulators during the reporting period.

Appendix 1 List of Sustainability Indicators

Reference	Title	M = Mandatory O = Optional O*= Except EU C = Central		Accuvio Response GHO = Group only * = Group UK only SS = Spreadsheet
INT 1	**Introductory questions**	**2019**	**2018**	**Response Type**
INT 1.1	Financial Data			
INT 1.1.1	Net Sales Value	C	C	Survey GHO
INT 1.1.2	Net Sales Value for intensity calculation purposes (adjusted for JVs in the same way as the emissions and waste data)	C	C	Survey GHO
INT 1.2	Employee Information			
~~INT 1.2.1~~	~~Total number of employees at the year end~~	~~M~~	~~M~~	~~Survey*~~
INT 1.3	Sustainability Awards			
INT 1.3.1	Provide a list of sustainability awards/ commendations received during the year	M	M	Survey
INT 1.4	Projects			
INT 1.4.1	Total number of projects in progress between contract signature and practical completion at the year end	M	M	Survey*
INT 1.4.2	Total number of projects in progress above £3m in value between contract signature and practical completion at the year end	M	M	Survey*
INT 1.4.3	Total number of projects above £3m in value that have achieved practical completion during the year	M	M	Survey*
INT 1.4.4	Total value of individual projects above £3m in value between contract signature and practical completion at the year end	M	M	Survey*
INT 1.5	Acquisitions			
INT 1.5.1	Please list any businesses that have been acquired during the year	M	M	Survey
INT 1.6	Divestments			
INT 1.6.1	Please list any businesses that have been sold during the year	M	M	Survey
LEA 2	**Lean**			
LEA 2.1	Driving Efficiencies			
LEA 2.1.1	Value of savings achieved through sustainability	M	M	Survey
LEA 2.2	Realising Supply Chain Value			
LEA 2.2.1	Proportion of our supply chain by value that we actively work with on delivering sustainability outcomes	M	M	Survey*
LEA 2.2.2	Total value of invoices paid to suppliers that we actively work with on delivering sustainability outcomes	M	M	Survey*
LEA 2.2.3	Total energy spend	M	M	Survey*
LEA 2.2.4	Total cost of waste disposal	O*	O*	Survey*
LEA 2.3	Greenhouse Gas Emissions – Scope 1			
LEA 2.3.1	Total natural gas consumption on our own estate (permanent offices, depots, workshops, manufacturing sites, etc.)	M	M	Upload SS
LEA 2.3.2	Total natural gas consumption from temporary/ project sites	M	M	Upload SS

LEA 2.3.3	Total natural gas purchased via a landlord for our own estate (permanent offices, depots, workshops, manufacturing sites, etc.) as part of a service charge	M	M	Upload SS
LEA 2.3.4	Total quantity of bottled gas (butane)	M	M	Upload SS
LEA 2.3.5	Total quantity of bottled gas (propane)	M	M	Upload SS
LEA 2.3.6	Total boiler fuel consumption on our own estate (permanent offices, depots, workshops, manufacturing sites, etc.)	M	M	Upload SS
LEA 2.3.7	Total boiler fuel consumption from temporary/project sites	M	M	Upload SS
LEA 2.3.8	Total boiler fuel purchased via a landlord for our own estate (permanent offices, depots, workshops, manufacturing sites etc.) as part of a service change	M	M	Upload SS
LEA 2.3.9	Total volume of 1st generation biodiesel (from crops)	M	M	Upload SS
LEA 2.3.10	Total volume of waste oils	M	M	Upload SS
LEA 2.3.11	Total volume of gas oil (red diesel)	M	M	Upload SS
LEA 2.3.12	Total volume of plant petrol	M	M	Upload SS
LEA 2.3.13	Total volume of diesel with 5% biodiesel blend	M	M	Upload SS
LEA 2.3.14	Total volume of biodiesel (different blend) - please specify	M	M	Upload SS
LEA 2.3.15	Total volume of pure diesel (no blend)	M	M	Upload SS
LEA 2.3.16	Total volume of fleet petrol with 5% biofuel blend	M	M	Upload SS
LEA 2.3.17	Total volume of fleet petrol different blend	M	M	Upload SS
LEA 2.3.18	Total volume of pure fleet petrol (100% mineral)	M	M	Upload SS
LEA 2.3.19	Distance travelled from claimed mileage (company owned or leased vehicles)	M	M	Upload SS
LEA 2.3.20	Total volume of liquid petroleum gasoline (LPG)	M	M	Upload SS
LEA 2.3.21	Total volume of compressed natural gas (CNG)	M	M	Upload SS
LEA 2.3.22	See LEA 2.2.3	M	M	Upload SS
LEA 2.3.23	Total weight of wood logs burnt	M	M	Upload SS
LEA 2.3.24	Total weight of wood chips burnt	M	M	Upload SS
LEA 2.3.25	Total weight of wood pellets burnt	M	M	Upload SS
LEA 2.3.26	Total weight of grass/straw burnt	M	M	Upload SS
LEA 2.3.27	Total weight of other biomass burnt	M	M	Upload SS
LEA 2.3.28	Sulphur hexafluoride (losses to atmosphere) in tonnes	M	M	Upload SS
LEA 2.3.29	HFC refrigerants (leakage losses)	M	M	Upload SS
LEA 2.3.30	Total volume of methane emitted	M	M	Upload SS
LEA 2.3.31	Total volume of nitrous oxide emitted	M	M	Upload SS
LEA 2.3.32	PFC (leakage losses)	M	M	Upload SS
LEA 2.4	Greenhouse Gas Emissions – Scope 2			
LEA 2.4.1	Total grid consumption from own estate (permanent, offices, depots, workshops, manufacturing sites etc.)	M	M	Upload SS
LEA 2.4.2	Total grid consumption from temporary/project sites	M	M	Upload SS
LEA 2.4.3	Total grid consumption from temporary/project sites where the electricity is provided by the client	M	M	Upload SS
LEA 2.4.4	Total grid electricity purchased via a landlord for our own estate (permanent offices, depots, workshops, manufacturing sites etc.) as part of a service change	M	M	Upload SS
LEA 2.4.5	Total grid electricity purchased from non-fossil fuel sources through a full green tariff for our own estate (permanent offices, depots, workshops, manufacturing sites, etc.)	M	M	Upload SS
LEA 2.4.6	Total grid electricity purchased from non-fossil fuel sources through a full green tariff for our temporary project/sites	M	M	Upload SS

LEA 2.4.7	Total renewable electricity generated on site for consumption in our own estate (permanent offices, depots, workshops, manufacturing sites, etc.)	M	M	Upload SS
LEA 2.4.8	Total amount of heat and steam purchased from a local supply or district heating network	M	M	Upload SS
LEA 2.5	Greenhouse Gas Emissions – Scope 3			
LEA 2.5.1	Distance travelled from employee business travel	O*	O*	Upload SS
LEA 2.5.2	Purchased Good and Services (embodied carbon)	O	O	Upload SS
LEA 2.5.3	Site derived waste	O	O	Upload SS
LEA 2.6	Resource Efficiency			
LEA 2.6.1	Total weight of construction waste sent to landfill	O*	O*	Upload SS
LEA 2.6.2	Total weight of excavation waste sent to landfill	O*	O*	Upload SS
LEA 2.6.3	Total weight of demolition waste sent to landfill	O*	O*	Upload SS
LEA 2.6.4	Total weight of office waste sent to landfill	O*	O*	Upload SS
LEA 2.6.5	Total weight of manufacturing/depot waste sent to landfill	O*	O*	Upload SS
LEA 2.6.6	See LEA 2.2.4	O*	O*	Upload SS
LEA 2.6.7	Total weight of construction waste avoided	O*	O*	Upload SS
LEA 2.6.8	Total weight of excavation waste avoided	O*	O*	Upload SS
LEA 2.6.9	Total weight of demolition waste avoided	O*	O*	Upload SS
LEA 2.6.10	Total weight of office waste avoided	O*	O*	Upload SS
LEA 2.6.11	Total weight of manufacturing/depot waste avoided	O*	O*	Upload SS
LEA 2.7	Water			
LEA 2.7.1	Potable water use in our own estate (permanent offices, depots, workshops, manufacturing sites, etc.)	O	O	Upload SS
LEA 2.7.2	Potable water use (temporary / project sites)	O	O	Upload SS
EXP 3	**Expert**			
EXP 3.1	Influencing the market			
EXP 3.1.1	Industry leading or technical bodies on which Balfour Beatty has employee representatives.	M	M	Survey
EXP 3.1.2	Major clients engaged on sustainability	M	M	Survey
EXP 3.2	My Contribution			
~~EXP 3.2.1~~	~~Number of My Contribution ideas implemented~~	~~C~~	~~C~~	~~Survey GHO~~
EXP 3.3	Developing Skills and Talent			
EXP 3.3.1	Employee retention rate	M	M	Survey*
EXP 3.3.2	Number of apprentices in our workforce	O	O	Survey*
EXP 3.3.3	Number of graduates in our workforce	O	O	Survey*
EXP 3.3.4	Number of undergraduate (intern) work experience placements	O	O	Survey*
EXP 3.4	Resilient Infrastructure			
EXP 3.4.1	Number of projects with climate change adaptation plans	M	M	Survey
EXP 3.4.2	Number of projects with ecological enhancements	O	O	Survey
EXP 3.5	Green Infrastructure			
EXP 3.5.1	Total value of projects that relate to green infrastructure	M	M	Survey
EXP 3.5.2	See EXP 3.5.1	M	M	
TRU 4	**Trusted**			
TRU 4.1	Customer Experience			
TRU 4.1.1	Number of projects in progress between contract signature and practical completion at the year end that operate a client service programme, such as MAP	C	C	Survey GHO
TRU 4.1.2	Average client MAP (or similar) rating for projects between contract signature and practical completion	C	C	Survey GHO
TRU 4.2	Business Integrity			

TRU 4.2.1	Of the total number of employees at year end, how many employees have completed module 1 (BB-COC-100-E - Balfour Beatty Code of Conduct) of our e-learning programme in ethical business and compliance.	C	C	Survey GHO
TRU 4.2.2	Of the total number of employees at year end, how many employees have completed module 2 (BB-COC-200-E - Balfour Beatty Code of Conduct) of our e-learning programme in ethical business and compliance.	C	C	Survey GHO
TRU 4.2.3	Number of reported 'Speak Up' cases.	C	C	Survey GHO
TRU 4.2.4	Number of substantiated 'Speak Up' cases.	C	C	Survey GHO
TRU 4.3	Delivering Sustainability Commitments			
TRU 4.3.1	Total projects by value and number that have agreed sustainability objectives and have delivered sustainability outcomes	M	M	Survey
TRU 4.3.2	Projects by value and number that have delivered sustainability outcomes	M	M	Survey
TRU 4.4	Social Value - Community Investment			
TRU 4.4.1	Number of our projects above £3m in value in progress between contract signature and practical completion at the year-end that have a community engagement/Involved plan	M	M	Survey*
TRU 4.4.2	Amount raised for charitable purposes by employees excluding match funding	O	O	Survey*
TRU 4.4.3	Amount of company match funding	O	O	Survey*
TRU 4.4.4	Hours of volunteering time	O	O	Survey*
TRU 4.4.5	Value of in kind contributions to charities (and wider community)	O	O	Survey
TRU 4.4.6	Value of direct donations by the SBU	O	O	Survey*
TRU 4.5	Employee Engagement			
TRU 4.5.1	Number of employees who participated in the annual staff survey	C	C	Survey GHO
TRU 4.5.2	Of those employees who participated, the number that confirm they were 'engaged'	C	C	Survey GHO
TRU 4.6	Diversity			
TRU 4.6.1	Total number of diversity and inclusion targets set by the SBU	O	O	Survey
TRU 4.6.2	Number of diversity and inclusion targets achieved by the SBU	O	O	Survey
TRU 4.7	Recognition			
~~TRU 4.7.1~~	~~Our annual report to the Carbon Disclosure Project (CDP) is completed by GHO Sustainability~~	~~C~~	~~C~~	~~Survey GHO~~
TRU 4.8	Responsible Sourcing			
TRU 4.8.1	Total value of major materials purchased directly and through our supply chain	O	O	Survey*
TRU 4.8.2	Total value of major materials purchased directly and through our supply chain that emanate from recognised responsible sourcing schemes	O	O	Survey*
TRU 4.8.3	Total volume of timber and timber products purchased	O*	O*	Survey
TRU 4.8.4	Total volume of timber and timber products from FSC and PEFC sources	O*	O*	Survey
TRU 4.8.5	Total volume of timber and timber products from other recognised responsible sourcing schemes	O*	O*	Survey
SAF 5	**Safe**			
SAF 5.1	Environmental Compliance			
SAF 5.1.1	Has your SBU received any fines/penalties for environmental offences during the period?	M	M	Survey

SAF 5.1.2	Description and values of fines/ penalties incurred through environmental prosecution	M	M	Survey
SAF 5.1.3	See SAF 5.1.2	M	M	
SAF 5.1.4	Number of warnings that were issued by regulators	M	M	Survey

Appendix 2 Glossary of Terms

BREEAM	Building Research Establishment's Environmental Assessment Method and certification scheme specifically designed to improve the environmental performance of buildings. There are different schemes for different building types e.g. BREEAM Healthcare and achievement levels, ranging from Very Good to Outstanding. Assessment covers energy, transport, health and wellbeing, water, materials, waste pollution, land use, ecology and management.
CEEQUAL	Civil Engineering Environmental Quality Assessment and Award Scheme – provides a generic assessment of the environmental quality of major civil engineering projects covering project management, land use, landscape, ecology, historic environment, water, energy and carbon, use of materials, waste, transport, effects on neighbours and relations with local communities and other stakeholders.
CFCs	A banned man-made gas which when released damages the Earth's protective ozone layer
Closed loop thinking	Ensuring that wastes are not disposed of but rather seen as a resource for continued re-use as a material elsewhere
CO_2	One of the most common greenhouse gases in the atmosphere and a major contributor to climate change, emitted through the burning of fossil fuels such as coal, oil and natural gas.
Ecology	The study of the relationship between organisms and their environment – the latter including both the physical and the biological environment.
Embodied/embedded	The total energy required to design, manufacture and supply a product or *energy* service. Typically applied to construction materials on a project.
FSC	Forest Stewardship Council (responsible sourcing scheme for timber)
GHG	Greenhouse gases
Green Globes	An Australian version based initially on BREEAM and now more closely aligned to LEED. Certification is awarded to buildings achieving four star rating signifying 'best practice', five stars for 'Australian Excellence' and six stars for 'world leadership'.
GWP	Global Warming Potential (contribution to climate change impact relative to CO_2 being 1)
HFCs	Hydrofluorocarbons (replacements for HCFCs and CFCs used in air conditioning, refrigeration and fire protection systems with zero ozone depletion potential but are powerful greenhouse gases)
ISO 14001	The International Standard for environmental management systems
LEED	Leadership in Energy and Environmental Design has been adapted from the UK BREEAM method to meet the needs of the USA by the US Green Building Council. Several versions exist for different building types and four ratings are achievable – certified, silver, gold or platinum based on credits awarded
Potable water	Term used to describe water of drinking quality

Renewable energy	An inexhaustible energy supply that comes from naturally occurring sources in the environment and can be replaced such as solar, wind, wave and fuel crops (bio-fuels)
Scope 1 emissions CO_2	Emissions from sources that are owned or controlled by the SBU. Also known as direct emissions
Scope 2 emissions CO_2	Emissions that are the consequence of the activities of the SBU but occur from sources owned or controlled by another company, e.g. as a consequence of the use of electricity.
Scope 3 emissions CO_2	Emissions that are the consequence of all other activities which release emissions into the atmosphere as a consequence of SBU actions, which occur at sources not owned or controlled by the SBU but are not scope 2 emissions. Also known as other indirect emissions.
SF_6	Sulphur Hexafluoride – a powerful greenhouse gas (used for electrical insulation of circuit breakers supplied to rail and power generation companies)

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