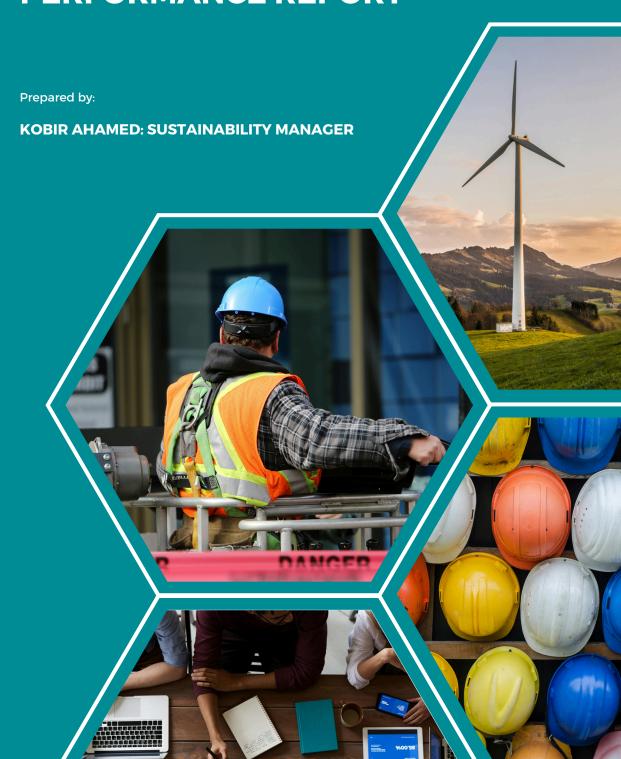


2024 SUSTAINABILITY PERFORMANCE REPORT



Contents

Awards and Certifications	3
Glossary	4
Celebrating 160 Years	5
Sustainable Development Goals	6
Executive Summary	7
Carbon Emissions: Scope 1 & 2	8
Carbon Emissions: Scope 3	9
Energy Consumption: Electricity, LPG, & Natural Gas	10
Energy Generation: Photovoltaics	11
Fleet: Energy Consumption (kWh)	12
Fleet: Mileage	13
Fleet: Carbon Emissions	14
Business Travel	15
BA Office Waste: by Treatment	16
BA Office Waste: by Type	17
BA Site Waste: by Treatment	18
BA Site Waste: by Type	19 20
Outlook & Targets (Scopes 1, 2, & 3)	21, 22, 23, 24
Enhanced Targets	25
Pathway to Targets	26
References	27

Disclaimer

This report is the intellectual property of Briggs Amasco Ltd. No attempt should be made to in any way alter or otherwise interfere with authenticity of the final published version of this report. Any attempt to do so shall be liable to legal repercussions.

Our Awards, Certifications, and Memberships



Glossary

C&D - Construction and Demolition Waste

DMR - Dry Mixed Recycling

EPD – Environmental Product Declaration

EV - Electric Vehicle

HGV - Heavy Goods Vehicle

kWh - Kilowatt hour

LPG - Liquified Petroleum Gas

PCP - Personal Contract Purchase

REGO - Renewable Energy Guarantees of Origin

SECR - Streamlined Energy and Carbon Reporting

Scope 1 - Gas & LPG

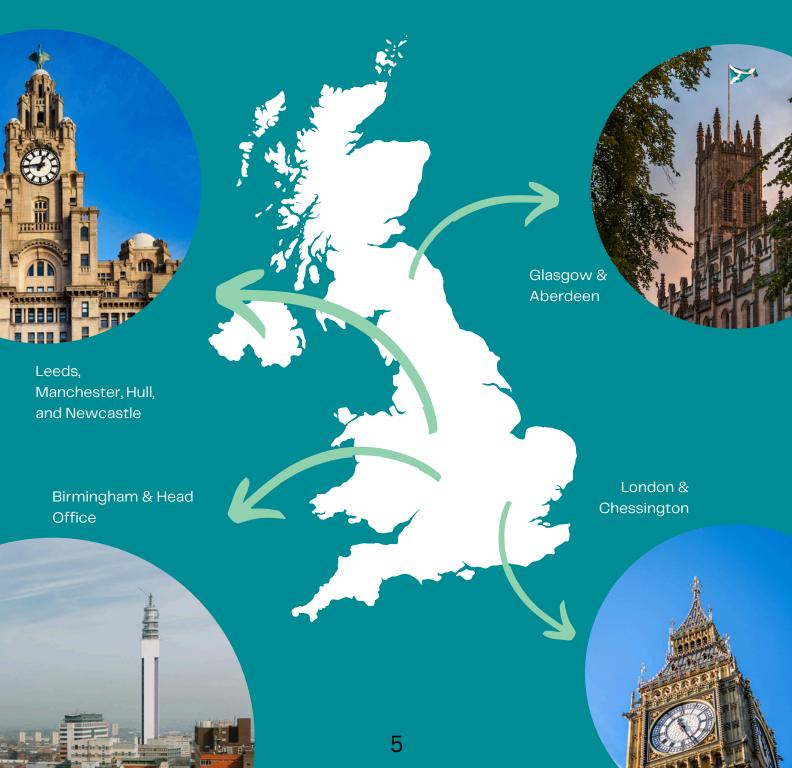
Scope 2 - Electricity

Scope 3 - All other sources of emissions

SDG's - Sustainable Development Goals



Our organisation has come a long way from the days of our founder, Mr. William Briggs. From what was once a small operation in Arbroath, Scotland, today BriggsAmasco has 9 branches, serving all regions of the UK with sustainable roofing solutions.





Our Ladder to **Sustainable Roofing**

The UN Sustainable Development Goals (SDGs) underline the core objectives that need to be achieved for the 2030 Agenda For Sustainable Development.

Our ladder to sustainability is a reflection of the areas BriggsAmasco seeks to target within our long term sustainability and climate agenda.

We have already begun critical work in many of these areas, for example, by working closely with our suppliers to enable responsible consumption, setting climate targets, and promoting sustainable products to our clients.



^{*}SDGs Logos and Icons have been used in accordance with UN SDG Guidelines.

Executive Summary

2024 was a positive year for BriggsAmasco's (BA) sustainability agenda. Our organisation made significant improvements in establishing enhanced datasets, accounting for a full range of scopes 1, 2, and 3 emissions, as well as greater granularity in our declared waste data and fleet mileage.

BA saw noticeable changes in sustainable behaviours, with a dramatic reduction in LPG consumption on site, a reduction in diesel mileage, coupled with a greater uptake in travel conducted via electric cars.

Where possible, the report highlights critical percentage differences between the 2023 vs 2024 datasets and delves deeper into this with additional analysis to explain any anomalies. Any percentage variations beyond 10% were evaluated and corroborated independently for validation purposes.

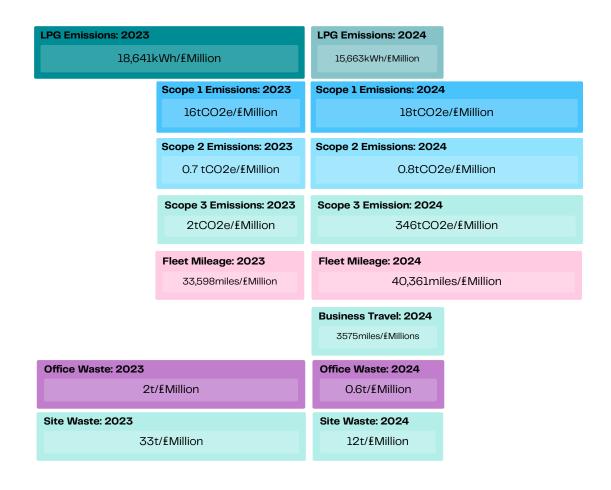
The data in this report is not final and is subject to audit by Achilles for BA's Achilles Carbon Reduce certification, which accredits our carbon declarations in line with ISO 14064.

Financial Data

Intensity Ratios

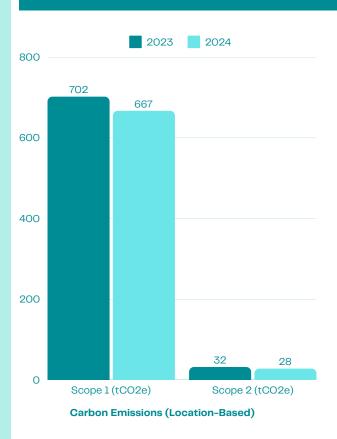
The data below indicates performance in key areas of sustainability against turnover, between 2023 and 2024.

*Subject to final financial audit



Carbon Emissions:

Scopes 1 & 2

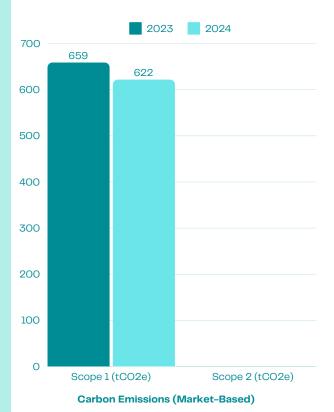


Scope 1 references emissions produced directly by BriggsAmasco (BA), through natural gas consumption, in our offices, through LPG usage on sites, or through owned assets such as company vehicles (fuels).

Scope 1 emissions dropped from 2023 to 2024 by 5%.

The most significant contributing factor to this was a 34% reduction in LPG consumption, as well as diesel car and HGV usage decreasing by 39% and 15% respectively. Additional details on this can be found on the "Fleet" and "Energy Consumption" sections.

Scope 2 denotes emissions derived from the consumption of electricity. Scope 2 emissions remained similar for BA, with only a small decrease for 2024 by 13%, or 4tCO2e. Further information on this can be found on page 8 in the "Energy Consumption" section detailing electricity usage.



Streamlined Energy and Carbon Reporting (SECR) require BA's reported data to be based on a location-based methodology, which reflects an organisation's gross output of energy usage and carbon emissions prior to any mitigations.

Location-based data however, does not highlight the efforts made by BA to reduce our environmental impact. SECR guidelines do nevertheless permit additional "Market-Based reporting", so long as both datasets are disclosed publicly.

If utilising a market-based (net output) approach, the scope 2 office related electricity emissions would decrease by 100% to 0 tCO2e, due to the Renewable Energy Guarantees of Origin (REGO) accredited green electricity purchased for all BA controlled offices. BA additionally purchases green gas (offset by Yu Energy), which reduced our scope 1 emissions by 7% in 2024.

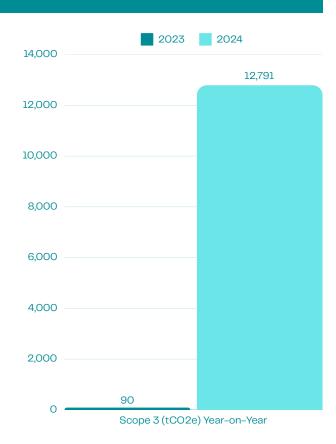
Carbon Emissions

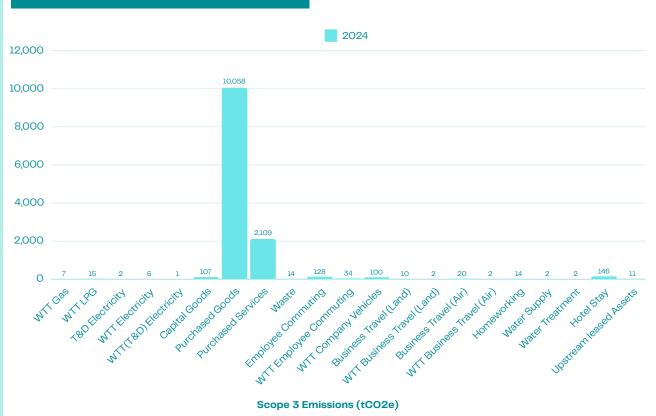
Scope 3

BA took significant steps to increase the scope of emissions reporting for 2024, accounting for a full scope 3 inventory. As a result, there have been dramatic changes in our publicly reported year-on-year emissions, but this is nevertheless a more accurate reflection of BA's absolute emissions.

As can be seen by the table below, the three most significant contributors to BA's scope 3 emissions were purchased goods (materials), purchased services, and hotel stays. It should be noted that the calculation methodology for these three factors were heavily dependent on spend-based emissions factors, which would likely inflate the figures beyond their true value.

To mitigate against this for 2025, we have requested that our core roofing suppliers (Bauder, IKO, Sika, and Radmat) provide quarterly updates on material purchases corroborated against Environmental Product Declarations (EPDs) which will allow our organisation to more accurately track our actual emissions output.





Energy Consumption

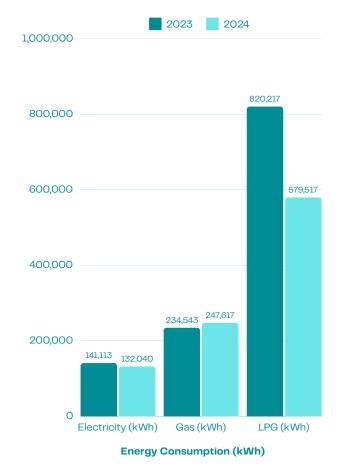
Natural Gas, LPG (Propane-Blend), & Electricity

Electricity consumption decreased in 2024 by 6%, which is likely attributable due to the closure of the RM9 London branch, and an intermittent period of lower office activity during the Chessington branch move.

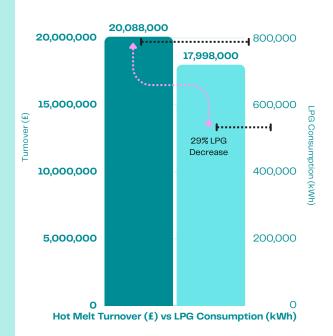
Gas consumption however increased by 6% (13,074 kWh). Provisional data from the Met Office indicates that 2024 was the UK's 4th warmest year on record, which would correspond to decreased office heating and therefore gas consumption.

However, there were also extreme cold spells during the latter part of the year, as well as several storms and wet weather periods throughout the year, which may have led to unexpected overuse of office central heating.

LPG usage dropped by 29%. in 2024. As the variation in this data point was significant, it was independently assessed and corroborated against financial data which reflected a similar pattern. The dramatic reduction in LPG usage is indicative of a positive trajectory for BA's carbon reduction ambitions, and this trend will continue to grow as the organisation conducts a gradual shift towards electrification.





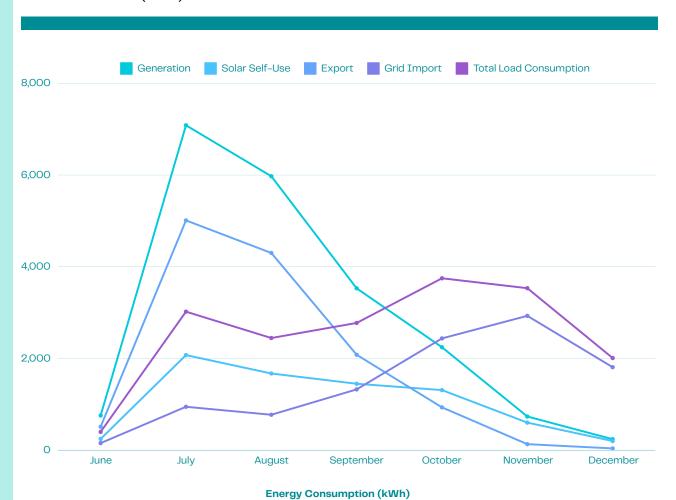


Turnover from Hot Melt decreased by 10%, yet reductions in LPG consumption almost tripled this by 29%. It would be erroneous to expect both these figures to match as BA cannot directly correlate LPG usage to Hot Melt Operations, given other areas of work would also have requirements for LPG on site.

Despite this, Hot Melt work does encompass the vast majority of BA's LPG usage and the the vast decrease in consumption would once again indicate a positive trend towards electrification, thereby contributing to a reduction in emissions, as was demonstrated by scope 1 data on page 6.

Energy Generation

Photovoltaics (PVs)



In our drive to enhance sustainability, BA installed 100 photovoltaic panels onto the roofs of our head offices in 2024. We further installed 4 Electric Vehicles (EV) charging points, providing users with 21kWh of charging capacity – encouraging our staff to make sustainable and more environmentally friendly driving choices.

Over the course of Q3–Q4 2024, BA was able to generate over 20,000kWh of electricity of which we exported more than half of this to National Grid.

Our additional introduction of 4 (20kWh) batteries has provided us with an overall battery capacity of 80kWh. This feature will enable BA to store and utilise greater amounts of the energy we generate ourselves, and enter periods of total self sufficiency in the peak summer months, thereby reducing dependency upon the grid.

External factors beyond BA control have resulted in data collection complexities, making it difficult to report quantitatively on EV usage and battery storage.

Anecdotally however, it can be reported that the Head Office EV chargers are fully functional, and are regularly used on a daily basis by a variety of staff who own either personal or PCP electric vehicles.

For 2025, we aim to improve upon our reporting and disclose all EV charging and battery storage usage.

Fleet: Energy Consumption (kWh)

Company Vehicles, PCP, Vans, and HGVs

Overall energy consumption from vehicle usage increased in 2024 by 7%, from 1,871,746 kWh to 2,010,116 kWh.

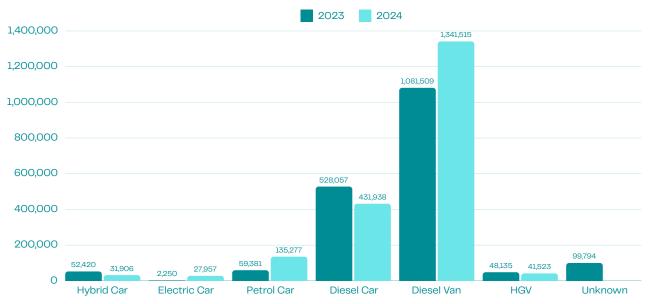
Electric car energy consumption increased by 1143%, more than double from 2023. Diesel cars and HGVs decreased by 18% and 14% respectively. Hybrid vehicle consumption also decreased by 39%; however, energy consumption via petrol car usage increased by 128%, and from vans increased by 24%.

Given the overall energy consumption remained similar, the data simply indicates that BA staff made alternative choices

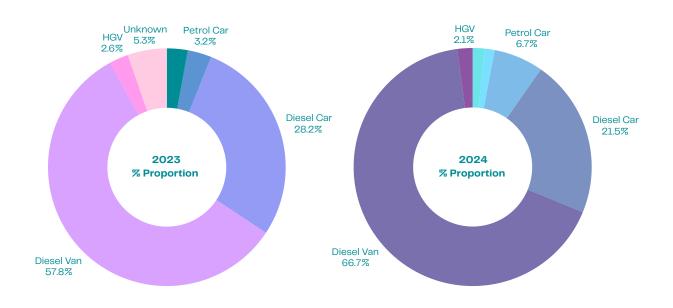
in their driving behaviours for 2024, and that some of these were sustainable, but others were not.

The drop in diesel cars has likely been driven through legislation and local council measures such as Clean Air Zones (CAZ), hence use of petrol and electric cars increased.

Another explanation for the variation is likely to be that the data analysis for 2024 was much improved, with no vehicles marked as "Unknown" as there were for 2023.



Energy Consumption (kWh) by Company Vehicle & PCP



Fleet: Mileage

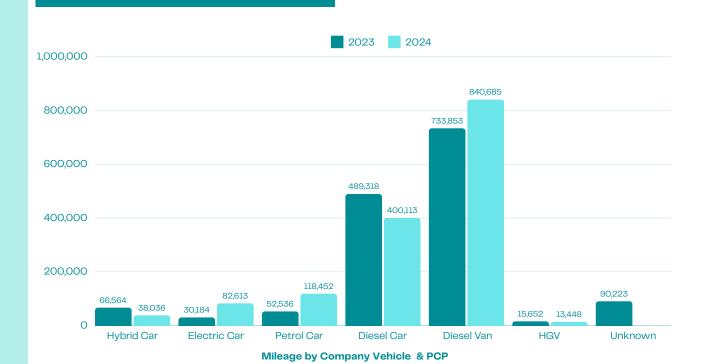
Company Vehicles, PCP, Vans, and HGVs

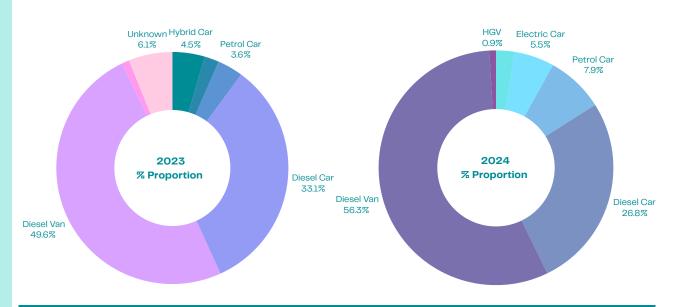
Personal Contract Purchase (PCP) have been included within fleet data, as BA has ultimate responsibility for recording and reporting mileage, energy consumption, and therefore emissions, which have all been reported below. This data also accounts for operative commuting to sites as this is done via company vans.

Overall for **2024, total vehicle mileage amounted to 1,493,347** miles, **up by 1%** from the 2023 figure of 1,478, 330 miles.

As energy consumption data is determined through mileage information, both sets of data will share overall similarities.

The most significant contributors to BA's scope 1 emissions aside from the LPG decrease were the cut in diesel car and HGV usage. Although diesel van and petrol car mileage increased, so did electric cars which produce zero tailpipe emissions. Greater accuracy in our reporting also eliminated the requirements for the "Unknown" category which by itself has one of the highest vehicle emissions factors.





Fleet: Carbon Emissions

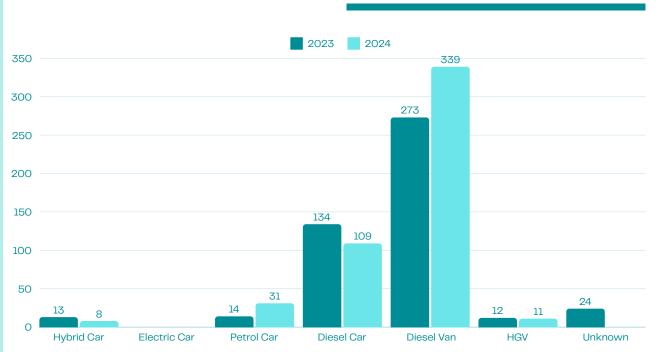
Company Vehicles, PCP, Vans, and HGVs

Emissions from Company Vehicles, PCP, Vans, and HGV's reached increased by 6% in 2024 to 498tCO2e from 470tCO2e.

Much of this data reflects the trends indicated under mileage and energy consumption. It is important to note that although emissions increased from vehicle use, overall scope 1 emissions for BA decreased, partly in benefit towards the aforementioned reduction in LPG consumption, but also due

to more sustainable driving behaviours such as the increase in electric vehicle usage.

Transitioning to an electric fleet will be a priority for BA in the coming years to push fleet emissions down. This process has already begun in London with an order placed for an electric van. However, fleet electrification will have to be reviewed on a case by case basis due to the varying and often significant travel requirements required by different branches.



Carbon Emissions (tCO2e) by Company Vehicle & PCP



Business Travel

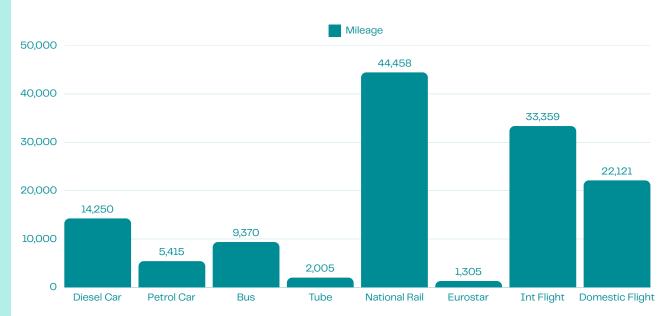
Land and Air Travel

Emissions from business travel equated to 24tCO2e in 2024. Although this figure is relatively low compared to other areas of carbon emissions, it is important to understand trends and behaviours around business travel to better promote sustainable options.

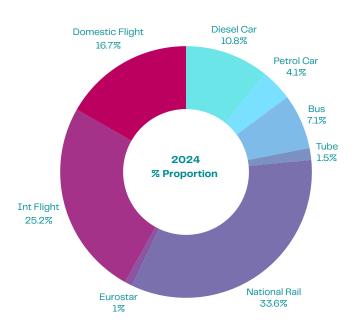
34% of all business travel was conducted via National Rail, indicating that BA staff are generally adopting healthier and environmentally friendly methods of business travel. However 42% of all business travel was conducted through

flights (both international and domestic). The impact of air travel is high on emissions, as although 42% of business travel mileage originated from air travel, this contributed to 80% of all BA business travel carbon emissions.

Please note that Business Travel is a scope 3 emissions category under the Greenhouse Gas Protocol. Therefore, any business travel conducted under PCP or Company Vehicles would classify separately as Scope 1 Direct Emissions and have been reported in pages 10–12.



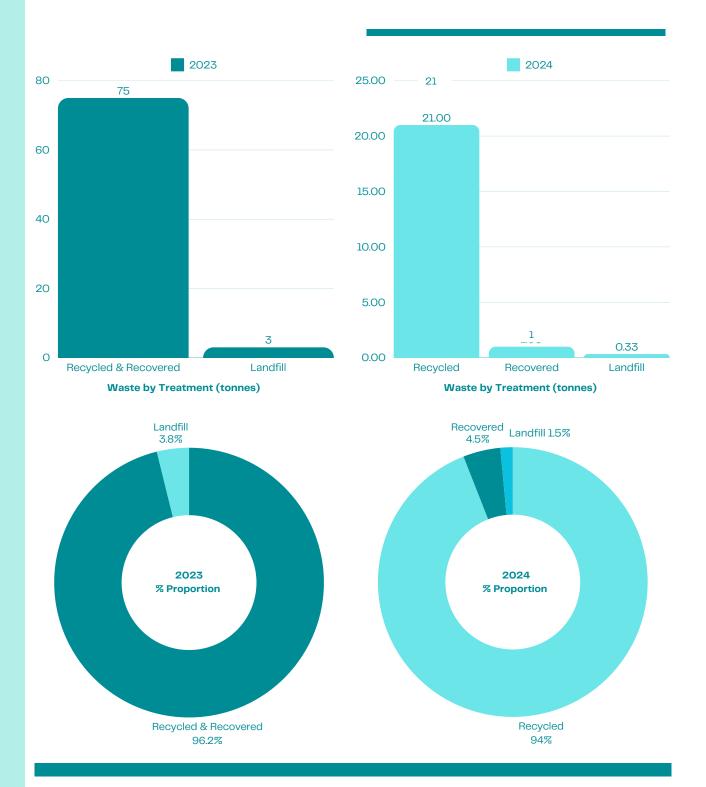
Mileage by Vehicle Type/Mode of Transport



BriggsAmasco Offices: Waste by Treatment

For 2024, BA split waste data according to branch (office) and operational activity, to distinguish against what the organisation produces itself, against waste generated by site work. For greater nuance "recycling" and "recovering" have also been separated into two standalone items for 2024. The graphs and charts below outline waste by tonnage, and also express waste by percentage proportion.

Waste did drop noticeably for 2024, with a 71% reduction in the amount of waste produced for recycling and recovery. This has been connected with: 1) the closure of the RM9 London branch, and 2) the Chessington branch move both in 2023 which likely led to greater waste disposal in that year. The amount of landfilled waste also decreased, representing 1.5% of all office waste, down from 3.7%.

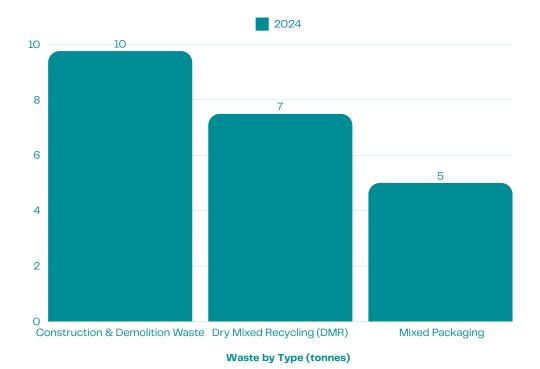


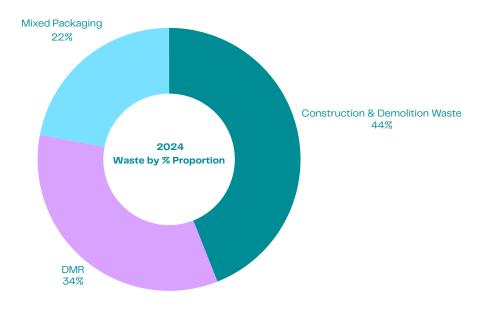
BriggsAmasco Offices: Waste by Type

Construction and demolition (C&D) waste unusually constituted 10 tonnes (44%) of office waste for 2024. 79% of this was from Birmingham & Head Office Branch, and 21% originated from Glasgow.

Typically, C&D waste would be placed into a mixed builders skip. However, this particular waste sample was recorded by Reconomy, as going into a mixed recycling wheelie bin, with no further details provided.

Mixed packaging waste and dry mixed recycling constituted 22% and 34% of all branch waste respectively, which would be more typical of what is expected from offices. This degree of granularity was not been recorded for the 2023 EPI report and therefore a year-on-year comparison is not applicable for waste by % proportion.



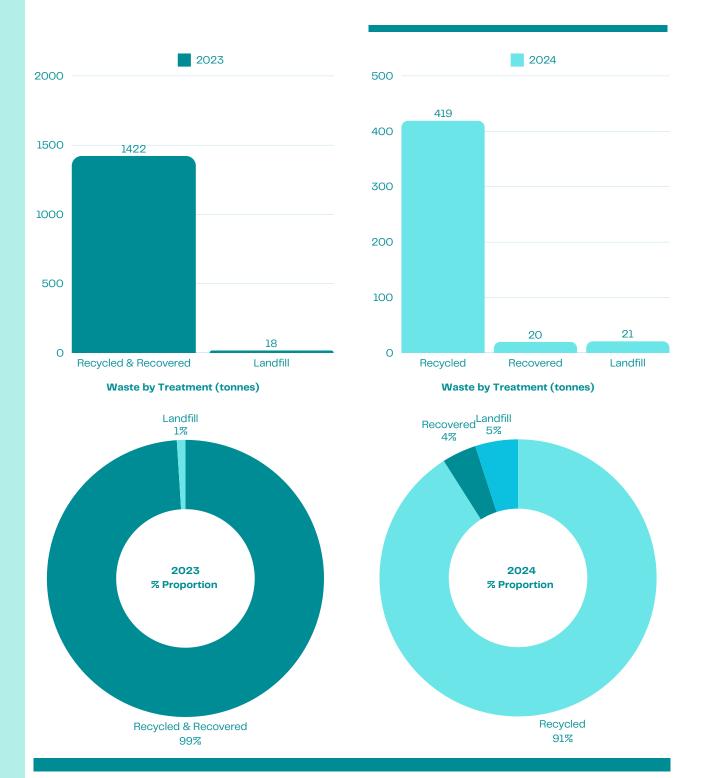


BriggsAmasco Operations: Waste by Treatment

Operational waste output dropped by over 1000 tonnes in 2024, which was a 71% year-on-year decrease from 2023. This is due to specific jobs such as our work at the McLaren Technology Centre in Woking which required the roof to be stripped, hence leading to greater waste production. This particular job was almost entirely completed in 2023 with little activity in 2024 which largely contributes towards explaining the dramatic variation in data.

Landfilled waste from operations however increased by 3 tonnes in 2024.

The nature of our business will always lead to some material which have no alternative treatment method. However, we are in the process of learning more from our waste management companies about how we can better manage and store waste to reduce overall waste to landfill.



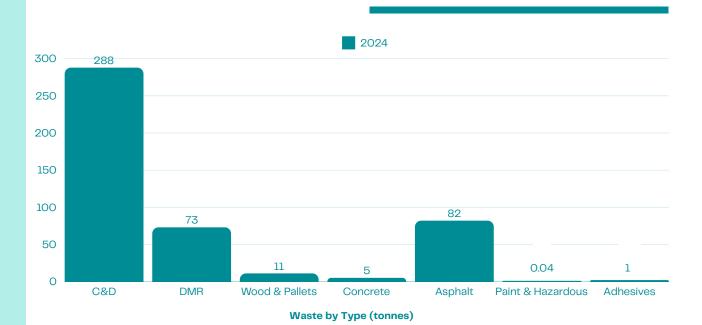
BriggsAmasco Operations: Waste by Type

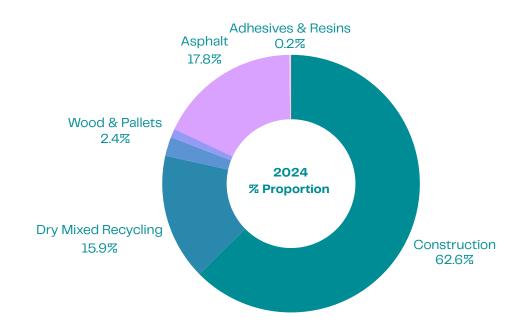
Construction and Demolition (C&D) waste constituted the largest waste denomination, followed by asphalt and Dry Mixed Recycling (DMR). The asphalt waste originated entirely from the Waitrose Car Park site.

The 21 tonnes of landfill waste that was produced in 2024 was composed entirely of C&D and DMR. 50% of this came from the Birmingham yard. It is not uncommon for C&D and DMR waste to go to landfill, but given the vast

majority of other C&D waste was recycled, this data point therefore requires greater understanding.

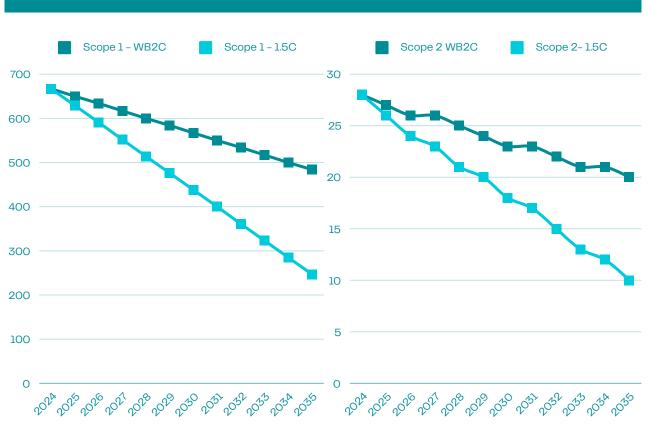
Our waste management companies have informed us that contamination and poor management are likely contributing factors. For example, if chemical mixtures are incorrectly dry cured or placed into a mixed builders skip, then the consequence of this is that the entire skip would have to be treated as hazardous waste and subsequently landfilled.





Outlook & Targets

Scopes 1 & 2



Scope 1 & 2 SBTI Targets

Year	Scope 1 WB2C Target (tCO2e)	Scope 1 1.5C Target (tCO2e)
2024	667	667
2025	650	629
2026	634	591
2027	617	552
2028	600	514
2029	584	476
2030	567	438
2031	550	400
2032	534	361
2033	517	323
2034	500	285
2035	484	247

Year	Scope 2 WB2C Target (tCO2e)	Scope 2 1.5C Target (tCO2e)
2024	28	28
2025	27	26
2026	26	24
2027	26	23
2028	25	21
2029	24	20
2030	23	18
2031	23	17
2032	22	15
2033	21	13
2034	21	12
2035	20	10

BA will commit to the Science Based Targets Initiative (SBTi) pathway for emissions reductions. We are yet to officially submit to SBTi and have formally approved targets, but the following pages will underline preliminary internal targets that our organisation will comply towards. We aim to have submitted our targets to SBTi by Q2 2025.

SBTi has created two emissions pathways – 1) Well Below 2C, and 2) 1.5C World. Both scenarios under BA's baseline year of emissions have been highlighted in the graphs above. BA will commit to the higher 5.7% annual emissions contraction (Cadet Blue Line), but any figure that remains below WB2C (BriggsAmasco Teal Line) is within the acceptable limits.

Outlook & Targets: 2025

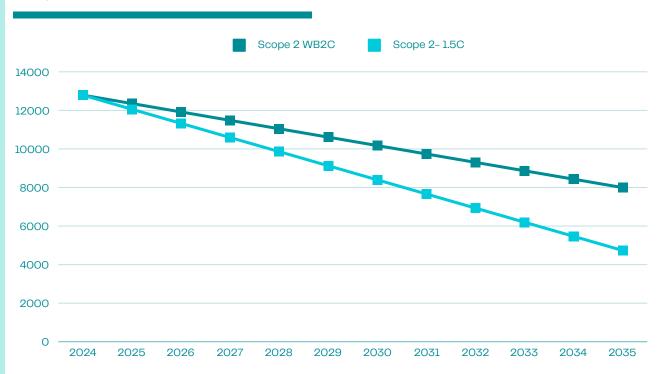
Scopes 1 & 2

The Annual Contractions Approach (ACA) methodology will mean that BA will follow the stated 5.7% yearly emissions reduction for a near-term target of 10 years to 2035. Over the course of the following 10 years, we will aim to cut emissions by a total of 57%. With a remaining, 33% to the year 2050. A 10% offset limit has been applied in line with the SBTi standard

Please note: None of the declared Sectoral Decarbonisation Approaches (SDA) are applicable for BriggsAmasco, therefore an Annual Contraction Approach (ACA) has been followed.

Outlook & Targets: 2025

Scope 3



Year	Scope 2 WB2C	Scope 2- 1.5C
2024	12790	12790
2025	12354	12057
2026	11918	11325
2027	11482	10592
2028	11046	9860
2029	10610	9127
2030	10174	8395
2031	9738	7662
2032	9302	6930
2033	8866	6197
2034	8430	5465
2035	7994	4732

Scope 3 emissions reductions follow the same pathway and methodology as scopes 1 & 2. A WB2C pathway follows a 3.41% annual emissions contraction, whereas a 1.5C pathway follows a 5.73% annual contraction.

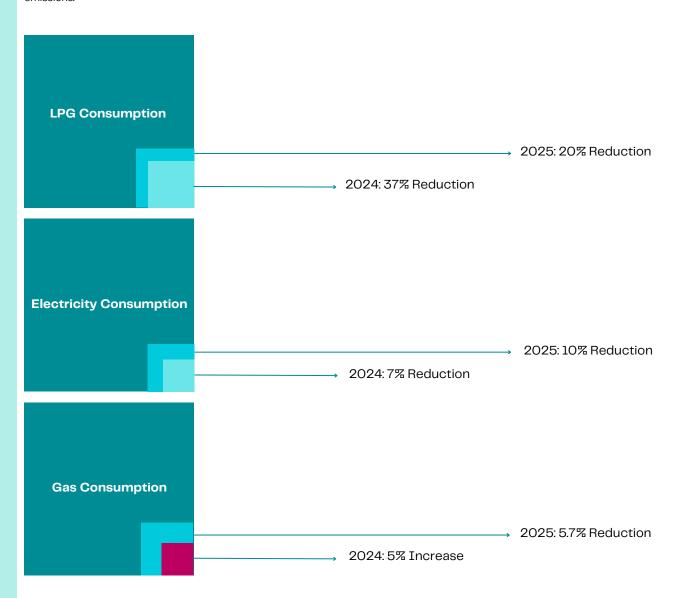
The higher end target will be the predominant objective for BA, however any emissions reductions which fall below the top threshold will be acceptable.

Enhanced Targets: 2025

Scopes 1 & 2



In the following pages, please see a series of enhanced targets beyond the standard (basic) level required under BA's SBTi target of 5.7% contractions in Scope 1, 2, and 3 emissions.



Electricity - 23% Target

Electricity usage dropped by 6% in 2024. For Birmingham and Head Office, solar energy export was over 10,000 kWh (over a 6 month period). With the installation of battery capacity, if BA can consume more of its own generated energy over 12 months and import less from the grid, then a 10% target is more viable.

Gas - 5.7%

Gas usage increased in 2024 by 6%. Therefore only a basic target of 5.7% to return to a small deficit was necessary.

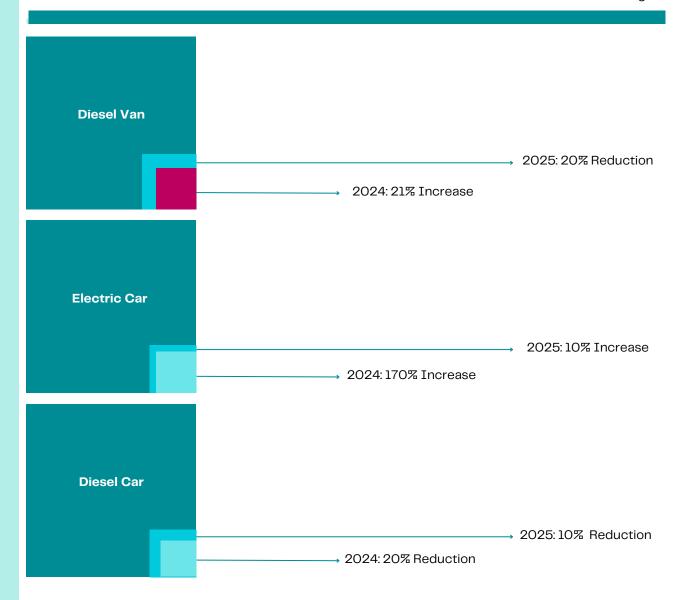
LPG - 20%

LPG consumption decreased by 29% in 2024. An enhanced target of 20% was therefore set to maintain ambition, but balance against expectations in what was an anomalous year for 2024.

Enhanced Targets 2025

Fleet & PCP





Diesel Van - 20% Reduction

Diesel van usage rose by 15% in 2024. BA wants to cut this down with the implementation of electrification across our fleet capabilities. BA is awaiting delivery of 1 electric van in our London Branch

Electric Car - 10% Increase

BA saw a 174% increase in electric car mileage. We continue to build on this with a 10% target increase

Diesel Car- 10% Reduction

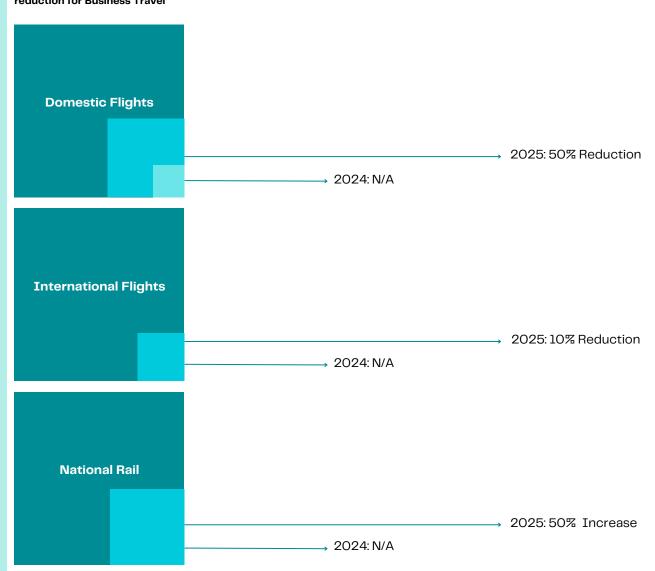
Again, moderate reductions in diesel car usage were seen in 2024. BA will continue to encourage staff to make sustainable driving choices, hence targeting an enhanced 10% reduction.

Enhanced Targets 2025

Business Travel



*2023 data was not available to determine 2024 reduction for Business Travel



Domestic Flights - 50% Reduction

Domestic flights are predominantly made between branches in Scotland and England. BA has targeted an ambitious reduction by 50% and will encourage staff to use sustainable alternatives where appropriate.

International Flights - 10% Reduction

International flights predominantly originate from the Branch Managers Meeting. We will encourage our staff to take the most sustainable flight options which minimise environmental impact

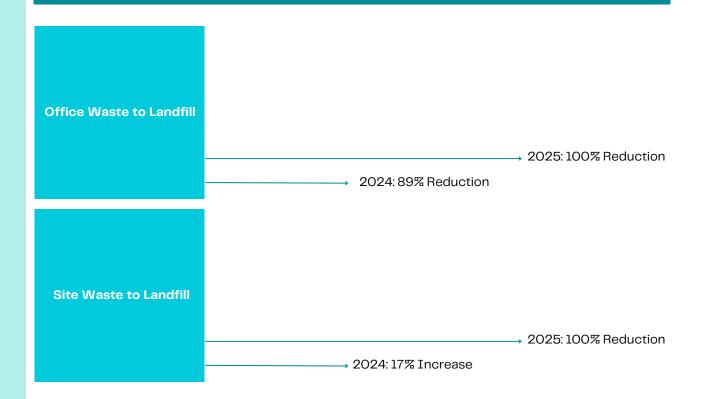
National Rail - 50% Increase

Cuts in car and flight mileage will be plugged by increased national rail uptake. Trains can get our staff to the vast majority of site locations and all our branches, and will be the preferred option encouraged.

Enhanced Targets 2025



Waste Enhanced Target



Waste to Landfill - 100% Reduction

Waste generation is heavily dependent upon business activity and turnover, as well as the type of roofing specification required for a given job. BA will always target a higher recycling rate and minimise waste for incineration. However our main objective is to maintain waste to landfill to the principle of As Low As Reasonably Possible (ALARP). Therefore our target will always be a 100% reduction.

Pathway to Targets

Sustainability Manager's Statement

Our objective for 2025 was to improve not only the level of granularity within our reporting, but further increase the level of ambition for our sustainability programme.

Our scope 1 LPG targets will predominantly be driven by the overall company goal for a trajectory towards electrification. There are difficulties to achieving this the further our work goes outside of an acceptable radius from London, especially in the Northern or Scottish regions due to lack of site infrastructure enabling electrical access for our hot melt boilers. Nevertheless, the significant reduction BA was able to achieve for 2024 makes us positive in our outlook for reducing LPG consumption.

Our Scope 2 electricity targets will be driven by additional exploration of photovoltaic capabilities. BA made great advances for 2024 by installing PV's, EV's, and battery storage capabilities into our head office. We will continue to explore the viability of incorporating this into our additional branches

Our business travel and waste targets will be driven by better informing our staff on sustainable methods of travelling, as well as options for reducing waste. This will predominantly be done through our Carbon Literacy training. In 2024, we developed our own BA tailored Carbon Literacy course which was accredited by the the Carbon Literacy Project (CLP). From Q1 2025, we will roll out the training company wide, first beginning with our Board of Directors (BoD), before delivering wider training across our branches.

Our scope 3 targets derive from the sourcing of sustainable alternatives to the roofing products we use, many of which are currently being developed, and some of which have already been developed by our suppliers. Our objective is to closely collaborate with our suppliers to better understand these products and advocate them towards our clients. Environmental Product Declarations (EPD's) are critical towards this. We have already begun close working with our 4 main suppliers (IKO, Bauder, Sika, and Radmat), to request quarterly reports on our purchased goods corroborated against the available EPD libraries to more accurately account for our emissions inventory and shift away from spend based emissions factors. The availability of EPD's additionally enables BA to provide our clients with accurate carbon calculations for roofing specifications and highlight the sustainability values of the requested products against other alternatives, leading to more environmentally conscious decision making.

Additional options for achieving our set targets are currently in development, and are conducted by way of collaboration between our Health & Safety, Quality, and Sustainability teams, as well as determined with additional board input by our Chairman, MD, and Finance Director.

The Sustainability Manager will hold ultimate responsibility for monitoring the development and achievement of the declared targets, and will conduct a yearly deep dive review and re-evaluation if the targets are achieved or missed.

Kobir Ahamed Sustainability Manager

18/02/2025

References

Internal Source

Recycling Report - Go Green Portal (2023)

Recycling Report - Go Green Portal (2024)

Recycling Report - Acorn (2023)

Recycling Report - Acorn (2024)

Recycling Report - Reconomy (2023)

Recycling Report - Reconomy (2024)

Material Purchase Detail - BriggsAmasco BRITAIN (2024)

Bought Ledger Audit - BriggsAmasco BRITAIN (2024)

Staff Travel Survey (2024)

Mileage Report - FSGB (2024)

Mileage & Expenses Data (204)

External Sources

DEFRA Emissions Factors (2024)

https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024

DAFRA Emissions Factors (2023)

https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2023

DEFRA - Indirect Emissions from the Supply Chain

https://assets.publishing.service.gov.uk/media/5a7f3a06ed915d74e622928d/Table_13_Indirect_emissions_from_supply_chain_2007-2011.xls

Greenhouse Gas Protocol

https://ghgprotocol.org/

HM Government Environmental Reporting Guidelines (2019)

https://assets.publishing.service.gov.uk/media/67161e8696def6d27a4c9ab3/environmental-reporting-guidance-secr-march-2019.pdf

HM Government SECR Reporting Guidelines

https://www.gov.uk/government/publications/environmental-reporting-guidelines-including-mandatory-greenhouse-gasemissions-reporting-guidance

Science Based Targets Initiative (SBTi) Guidance (2024)

https://sciencebasedtargets.org/

Met Office (2024)

https://www.metoffice.gov.uk/about-us/news-and-media/media-centre/weather-and-climate-news/2025/2024-provisionally-the-fourth-warmest-year-on-record-for-the-uk