



INDEPENDENT LIMITED ASSURANCE STATEMENT

To: The Stakeholders of Breedon Group

Introduction and objectives of work

Bureau Veritas UK Limited ('Bureau Veritas') has been engaged by Breedon Group ('Breedon') to provide limited assurance of selected Energy, Carbon and Health and Safety data for inclusion in the Breedon Group Annual Report 2022 ('the Report'). This Assurance Statement applies to the related information included within the scope of work described below.

Scope of Work

The scope of our work was limited to assurance over the accuracy of the Greenhouse Gas (GHG) emissions, energy consumption (MWh) and Health and Safety data listed below and included in the Report. Subject to Limitations and Exclusions set out below, our assurance includes all operations under Breedon's operational control for the reporting period covering 1 January 2022 to 31 December 2022 for the following indicators ('Selected Information'):

Health and Safety Metrics:

- Employee Lost Time Injury Frequency Rate (LTIFR)
- Employee Total Injury Frequency Rate (TIFR)

GHG Emissions:

- Scope 1 – GHG Process Emissions (tCO₂e)
- Scope 1 – GHG Non-Process Emissions (tCO₂e)
- Scope 2 – GHG Emissions (tCO₂e)
 - Location
 - Market based
- Total Scope 1 & 2 GHG Emissions (tCO₂e)
 - Location Based
 - Market Based

Energy Consumption (MWh):

- On-site combustion
- Electricity
- Road Transport
- Total

Reporting criteria

The Selected Information has been prepared in accordance with internal definitions set for Breedon GHG, energy and Health and Safety reporting indicators. The GHG emissions data has been prepared taking into consideration The GHG Protocol Corporate Accounting Standard (revised edition).

Limitations and Exclusions

Excluded from the scope of our work is any verification of information relating to:

- the appropriateness of the reporting criteria including trends between reporting years;
- any activities outside the defined reporting period subject to the exception expressly stated in the Scope of verification; and
- any other information included in the Report other than the Scope of verification defined above.

This limited assurance engagement relies on a risk based selected sample of sustainability data and the associated limitations that this entails. The reliability of the reported data is dependent on the accuracy of metering and other production measurement arrangements employed at site level, not addressed as part of this assurance. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Responsibilities

This preparation and presentation of the Selected Information in the Report are the sole responsibility of the Management of Breedon.

Bureau Veritas was not involved in drafting the Report or the Reporting Criteria. Our responsibilities were to:

- Obtain limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria; and
- Form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- Report our conclusions to the Management of Breedon.

Assessment Standard

We performed our work in accordance with the requirements of the International Standard on Assurance Engagement ('ISAE') 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after December 15, 2015) ('ISAE 3000'). Our conclusions are for 'limited' assurance as set out in ISAE 3000.

Summary of work performed

As part of the independent Limited Assurance, Bureau Veritas undertook the following activities remotely:

- conducted interviews with Breedon personnel responsible for the Selected Information;
- reviewed the data collection and consolidation processes used to compile the Selected Information, including assessing assumptions made, and the data scope and reporting boundaries;
- reviewed documentary evidence provided by Breedon;
- agreed a selection of the Selected Information to the corresponding source documentation;
- reviewed Breedon systems for quantitative data aggregation and analysis, including where applicable the underlying activity data, conversions, and emission factors applied.

The scope of a Limited Assurance engagement is substantially less than for Reasonable Assurance both in terms of the risk assessment procedures and in performing the procedures to address the identified risks.

Conclusion

Based on our methodology and the activities described above, nothing has come to our attention to indicate that the Selected Information is not fairly stated in all material respects.

Such opinion is based on work undertaken and the limitations and exclusions defined in this statement.

Energy, Carbon and Health and Safety Domain	KPI Description	KPI Performance
Health and Safety Metrics	Employee Lost Time Injury Frequency Rate (LTIFR)	2.10
	Employee Total Injury Frequency Rate (TIFR)	14.59
Scope 1 GHG (tCO ₂ e)	Process Emissions	1,046,836
	Non-Process Emissions	700,038
Scope 2 GHG Emissions (tCO ₂ e)	Location	73,590
	Market based	2,205
Scope 1 & 2 GHG Emissions (tCO ₂ e)	Total - Location Based	1,820,464
	Total - Market Based	1,749,079
Energy Consumption (MWh)	On-site combustion	2,470,140
	Electricity	351,471
	Road Transport	100,089
	Total	2,921,700

Statement of Independence, Integrity and Competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety and social accountability with over 190 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified¹ Quality Management System which complies with the requirements of ISO 9001:2015, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspection Agencies (IFIA)², across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities.

The assurance team for this work does not have any involvement in any other Bureau Veritas projects with Breedon.

¹ Certificate available on request

² International Federation of Inspection Agencies – Compliance Code – Third Edition



BUREAU
VERITAS

Bureau Veritas UK Ltd

London

28th February, 2023

Ref 17010867