

# BARRATT REDROW PLC

## GREENHOUSE GAS REPORTING METHODOLOGY 2025

17/09/2025

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# 1 Introduction

Reporting period	1 <sup>st</sup> July 2024 to 29 <sup>th</sup> June 2025
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This methodology statement describes the approach used by Barratt Redrow plc ('the Group') for the consolidated reporting of greenhouse gas (GHG) emissions for the above reporting period. This methodology is aligned with the GHG Protocol, and compliant with the GHG emissions and energy consumption reporting requirements of the Companies Act 2006 (Strategic and Directors' Reports) Regulations 2013, and with Streamlined Energy and Carbon Reporting Regulations (SECR) 2019.

On 21<sup>st</sup> August 2024, Barratt Developments plc completion the acquisition of Redrow plc, forming the Barratt Redrow plc. FY25 GHG emissions and energy data has been combined for the full reporting period, in line with the GHG Protocol. Historical data for FY21-FY24 has been restated in line with this methodology statement, as per 4.1.

Any differences between Barratt David Wilson ('Barratt') and Redrow ('Redrow') methodologies – including assumptions, estimates, data sources, system boundaries, and calculation approaches – will be documented and explained within this document. Any future changes to methodology arising from the integration of Barratt and Redrow processes and systems will be communicated and applied in subsequent reporting years.

This document also incorporates updates and clarifications to reflect operational changes and improvements identified for FY25, as detailed in the relevant sections.

## 1.1 Reporting boundaries

The Group reports within its Annual Report and Accounts, Regulatory News Service (RNS) announcement and PLC website on scope 1 and 2 GHG emissions and underlying energy use under the operational control approach. As with previous years, scopes 1 and 2 data is sourced from all of the Group's operations, which together extend across England, Scotland and Wales. The Group also reports on its relevant scope 3 emissions.

## 1.2 Reporting framework

The Group has developed and tailored its list of energy and GHG key performance indicators (KPIs) in line with its material issues, business reporting requirements, Corporate Sustainability indexes/surveys and the latest UK guidelines, including:

- The Companies Act 2006
- The Greenhouse Gas (GHG) Protocol (WRI, WBCSD)
- Streamlined Energy and Carbon Reporting (SECR)
- Energy Savings Opportunities Scheme (ESOS)
- Task Force on Climate-related Financial Disclosure (TCFD)
- The Group's KPIs and core sustainability metrics

## 1.3 Greenhouse gases

In accordance with the Kyoto Protocol the Group measures and reports emissions arising from the seven main greenhouse gases that contribute to climate change, namely carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>).

The effect of these emissions is reported as a single figure, carbon dioxide equivalent (CO<sub>2</sub>e), which represents their combined global warming potential.

#### 1.4 Emission factors

Greenhouse gas emissions are reported in line with the UK Government's 'Environmental Reporting Guidelines: including Streamlined Energy and Carbon Reporting (SECR)', March 2019 and the Group has used the GHG emission factors outlined in the version of the BEIS/DESNZ 'UK Government conversion factors for Company Reporting' described below.<sup>1</sup>

Company reporting period	BEIS/DESNZ UK Government Conversion Factors
<b>Reporting year:</b> Financial Year 1 <sup>st</sup> July to 29 <sup>th</sup> June 2025 ('FY25')	<a href="#">UK Government conversion factors for company reporting 2024 v1.00</a>
<b>Comparative year:</b> Financial Year 1 <sup>st</sup> July to 30 <sup>th</sup> June 2024 ('FY24')	<a href="#">UK Government conversion factors for company reporting 2023 v1.00</a>

All diesel used on sites is reported using a 'gas oil' emission factor.

#### 1.5 Intensity metrics

To allow for ready comparison, the Group reports both absolute and intensity metrics.

The scope 1 and 2 intensity metric is greenhouse gas emissions (market and location-based) normalised by floor area – tCO<sub>2</sub>e per 100m<sup>2</sup> legally completed floor area<sup>2</sup>. This metric is used in mainstream housebuilding financial reporting, and therefore encouraged by industry benchmarks such as NextGeneration, with uptake across the industry.

Plot floor area is recorded in square feet at the design stage of each plot. Total plot floor area for legally completed properties in the period is extracted from Barratt and Redrow's financial systems, which is then converted to square metres by dividing by 10.7639.

Legally completed build area **includes** all habitable areas of a building and multiple floors where applicable. On certain contracts for which title to land is transferred to the customer before construction is complete, build area is recognised as completed in proportion to the construction work completed. It **excludes** outside areas such as patios, garden areas, parking and garages, sheds and other external storage areas. It **excludes** communal area such as landings and shared hallways. It **excludes** the floor area of commercial premises including those constructed by Wilson Bowden Developments.

#### 1.6 Energy consumption

Energy consumption associated with scope 1 and 2 greenhouse gas emissions is measured and reported in line with SECR reporting requirements. Where available, energy use is captured directly

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<sup>1</sup> The range of emission sources have a number of greenhouse gas emissions associated with them, and each have different levels of impact on global warming (referred to as Global Warming Potential, GWP). As such, to get a meaningful comparison between the GHG emissions, conversion factors are used to convert the quantities consumed into tCO<sub>2</sub>e. CO<sub>2</sub>e is a measure for describing the impact of each different GHG in terms of the amount of carbon dioxide that would create the same amount of global warming.

<sup>2</sup> Floor area is measured based on block-to-block measurements from architectural drawings.

(e.g. MWh of electricity/gas used) or otherwise it is converted from available units to energy units using UK Government conversion factors (e.g. for diesel and LPG).

## 2 Scope 1 and 2 GHG emissions measurement

### 2.1 Context

Scope 1 comprises direct emissions from sources controlled by the Group, including all joint ventures. These include use of diesel, hydrotreated vegetable oil (HVO), natural gas, liquid petroleum gas and biomass on construction sites, as well as natural gas, biomass fuel and refrigerant losses in our offices and other administrative activities. Scope 1 also includes emissions arising from business mileage and fuel use from the Group's owned and leased van and car fleet.

Scope 2 comprises indirect emissions associated with the consumption of energy from purchased electricity and district heat & steam on construction sites (including all joint ventures), in offices and in other administrative activities. Electricity from the Group's owned and leased electric and hybrid vehicles is also included in scope 2.

The Group does not have any emissions attributable to its own generation of electricity, heat or steam that is sold/transferred to another organisation.

### 2.2 Excluded activities

Peripheral or incidental activities, such as the sale of part-exchanged properties, property management and the letting of premises to third parties, have been excluded on the basis of materiality due to very few transactions of these types.

### 2.3 Data collection

Data is collected via quarterly returns from local business divisions, which record utility usages, fuel usage and refrigerant losses. Data is derived from meter readings, invoices and employee expense claims.

A list of construction sites is obtained from Barratt and Redrow's finance databases, which includes legally completed floor areas that are used to calculate intensity figures.

#### 2.3.1 On-site metered utilities

The Group's metered utilities such as natural gas and electricity used on site in the period are reported based on actual meter readings, split into five categories: compound, sales arena, legally completed plots, other metered and other un-metered.

The Group's legally completed plots (not including any show homes) report all usage in the quarter of completion based on the meter readings taken on handover as agreed with the purchaser and recorded in our sales system.

Meter readings for the Group's show homes, site offices and any other meters, which will be in our control for a longer period (e.g. pumping stations), are taken as close as is practicable to the end of the period. The difference between this reading and the previous quarter's reading is the reported usage. Redrow data is collected by a third party; AJR management Ltd. The preferred method is by quarterly photograph taken on site by third party site visit operatives. Where a photograph is not possible, contact is made with the supplier to obtain up to date invoices or recent consumption data and failing that, an estimate is generated (see: 2.3.7 Estimations).

Natural gas meters record usage in m<sup>3</sup> and therefore require conversion into kWh. For Barratt, this is calculated by using the formula provided by the supplier<sup>3</sup>. For Redrow, the assumed Loss Conversion Factor and Calorific Value are arrived at by averaging national figures for the prior reporting year provided by National Grid.

### 2.3.2 Treatment of combined heat and power (CHP) / district heating systems

On a small number of sites, the Group utilises energy arising from shared energy centres, district heating or combined heat & power (CHP) systems. Typically, these systems are operated by the Group until they are adopted by an operating company, such as a utility provider or management company. In this intervening period, the Group accounts for the associated energy as follows:

- Where the Group is responsible for the operation of the energy centre prior to adoption it is responsible for the input fuel supply, such as natural gas, electricity or wood chips. The output heat from the energy centre feeds into both handed over and under-construction plots. The Group is billed separately by the utility provider for the under-construction plots that the Group is responsible for via developer supply heat bills; and it receives financial recompense from the utility provider for plots handed over. To avoid double counting:
  - Only the consumption relating to plots still under the company's responsibility is reported, based on developer supply heat bills;
  - Plots handed over to the utility provider (or sold) are excluded from reporting, as their consumption is separately accounted for by the utility provider.
- Where Barratt Redrow is not financially responsible for the energy centre's input supply (for example, because it has received financial recompense for all plots), no energy consumption or emissions from that centre are reported.
- For Redrow, where there is a mix of sold and unsold plots, a deduction is applied by apportioning the total consumption based on the ratio of sold to unsold plots at the start of the quarter, assuming equal consumption for both. The remaining (unsold) portion is then reported as for conventional plot supplies.
- Where the Group is responsible for the operation and input fuel supply of the energy centre but does not receive financial recompense for handed over plots, then the input fuel supply is recorded under the usual reporting terms. However, any outputted heat to properties under construction is excluded to avoid double counting.
- Where energy is outputted by an energy centre adopted by an operating company, the Group receives developer supply heat bills from the operating company (i.e. utility provider), which are recorded as purchased district heat & steam.

### 2.3.3 On-site non-metered utilities

Fuels such as diesel, HVO, LPG and biomass are not metered. These fuels are reported based on quantities invoiced in the period. The associated volumes and costs for Barratt are extracted from the Group's finance system via invoices processed in the period. This is also the case for small quantities of unmetered site electricity in street lighting, which is reported based on invoiced estimated amounts. For Redrow, fuel delivered to site in the reporting period is obtained from fuel suppliers.

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<sup>3</sup> For the majority of developments, British Gas is the utility supplier. The conversion formula for British Gas can be found [here](#).

#### 2.3.4 Office metered utilities

For office buildings where the Group has control over the utility supplier, electricity is supplied from either the Group's REGO-backed renewable electricity tariff or, in the cases of some Redrow offices, from individually contracted REGO-backed renewable electricity tariffs.

Automated meters take half hourly readings, which are extracted from the supplier's online portal for Barratt offices and from invoices where possible for Redrow offices. For non-half-hourly (NHH) meters in Redrow offices, meter readings are taken from invoices or captured through photographs.

#### 2.3.5 Office non-metered utilities

For offices/facilities on other tariffs (e.g. in leased offices where we are not in control of the supply), or in the event of smart meter malfunction, invoices, manual meter readings or landlord supplied data are used to determine usage in the period.

#### 2.3.6 Business travel in company vehicles

##### 2.3.6.1 *Company cars*

Business travel mileage in company leased or owned cars is extracted from the Group's online expenses systems, based on expense claim approval date.

Only journeys for which an expense claim has been made and approved will be included. Where an employee does not expense business travel (e.g. if the journey is less than the employee's usual commute to the office), the travel will be excluded.

In most cases, the fuel type and engine size are captured, and the relevant DESNZ emissions factor is then applied. Where hybrid car fuel type is not available, we assume this is hybrid petrol and apply the relevant DESNZ emissions factor. Where engine size is not available, the emissions factor for average engine size is applied.

Redrow have a small number of company cars associated with a fuel card and for these vehicles, emissions are calculated based on fuel card data. Our third-party fuel card supplier provides a report stating the quantity of fuel purchased in litres or kWh for EVs/ hybrids. Where the vehicle type is not explicitly stated on the report, it is assumed to be a van and treated as described below. The relevant DESNZ factor is then applied. As actual mileage is not recorded, an assumption is applied to split the fuel for cars as follows: 40% business use (included in scope 1), 30% commuting (excluded as this is calculated separately in scope 3 category 7) and 30% private use (excluded), based on a typical company car leasing agreement.

Emissions are calculated on the basis of tank-to-wheel. The associated well-to-tank and any transmission and distribution losses are accounted for in Scope 3 emissions (Category 3.)

##### 2.3.6.2 *Company vans*

All Barratt company owned and leased vans are fitted with location trackers that record distance travelled. All travel in vans is assumed to be for business use. Mileage reports are run via third party online portals to provide total distances for each vehicle.

In the event a van does not have a tracker fitted (e.g. a courtesy van provided during maintenance), the operative is expected to record odometer readings on collection and return. These distances are then recorded in the quarterly divisional returns.

Vans associated with Redrow divisions do not have trackers fitted at present. For these vehicles, emissions are calculated based on fuel card data. Our third-party fuel card supplier provides a report

stating the quantity (litres) of fuel purchased split by diesel and petrol. The relevant DESNZ factor is then applied. All travel in vans is assumed to be for business use, therefore 100% of fuel purchased is included in scope 1.

Emissions are calculated on the basis of tank-to-wheel. The associated well-to-tank and any transmission and distribution losses are accounted for in Scope 3 emissions (Category 3.)

### 2.3.7 Estimations

In a minor number of instances where actual energy usages for all the individual periods that make up the financial year are not available by the reporting date, the daily average usage based on relevant existing data is calculated and applied pro-rata against the number of missing days within the period, ensuring the full financial year period is disclosed.

## 2.4 Calculations relating to scope 2 GHG emissions

The Group's scope 2 GHG emissions are calculated and reported using both the location and market-based methods.

### 2.4.1 Location-based method<sup>4</sup>

All electricity consumption by the Group occurring in the UK is multiplied by the UK average grid electricity emission factor for the reporting year to calculate the emissions.

### 2.4.2 Market-based method<sup>5</sup>

*Purchased renewable electricity:* For purchased electricity to be considered as being generated by a renewable source under the market-based method (e.g., wind, solar, hydro), this electricity must be matched to the latest available Renewable Energy Guarantee of Origin (REGO) certificates. REGOs must be recognised by Ofgem. One REGO is matched to 1 MWh of electricity, and a REGO is only valid for the reporting year (1<sup>st</sup> April to 31<sup>st</sup> March) during which it was issued.

If the Group purchases an electricity tariff that is 100% renewable, all electricity purchased within the REGO reporting period must be backed by REGOs. Renewable Origin Certificates (ROCs) and Levy Exemption Certificates (LECs) serve different roles and cannot be used as evidence that a tariff is from renewable sources. Certain suppliers may provide the ID numbers of REGOs allocated to each client's supply, while others do not. For the Group, there is a period for which electricity purchased on a renewable tariff cannot be evidenced as REGO-backed (April, May and June), because the REGO and company reporting periods do not align; therefore, REGO certificates allocated in a given year may not cover all electricity consumption within that reporting period. In this instance, a reasonable assumption is made that the final three months of electricity on renewable tariffs can also be counted at a zero-greenhouse gas emission factor on the proviso of sufficient evidence provided for the July to March period. Where REGO certificates are unavailable at the date of reporting, but the corresponding

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<sup>4</sup> The location-based method reflects the average emissions intensity of macro scale (regional/national) electricity grids where energy consumption occurs. Companies should use the regional/national grid-average emission factor. In the UK, this would be sourced from the DESNZ UK Government conversion factors for Company Reporting.

<sup>5</sup> The market-based method reflects the emissions from the electricity that a company is purchasing. Energy suppliers in the EU are already required, by law, to disclose to consumers the fuel mix and GHG emissions associated with their portfolio or tariffs. As such, companies intending to report a market-based Scope 2 electricity emissions figure should:

- Request the emission factor for their tariff(s) from their energy supplier(s).
- Request the source of this data (e.g. generator declarations in the UK).
- Request the energy generation technologies and mix specific to the supplier / tariff(s).



supplier contractual commitment is for 100% of the supply to be REGO backed, the relevant usage is reported as REGO-backed.

*Renewable electricity in landlord-supplied offices:* In a few of our leased offices, electricity tariffs are determined by the landlord, which recharge Barratt Redrow for electricity consumption through a lease service charge. We have engaged with these landlords to identify supplies that are on REGO-backed renewable tariffs. Where landlords are able to supply evidence of REGO certification, under the market-based approach we account for this consumption at a zero-greenhouse gas emissions factor.

*Self-generated renewable electricity:* When calculating emissions from self-generated electricity, the emission factor used will depend on whether Feed-In Tariffs are received for the electricity generation. If Feed-In Tariffs are applied, the residual grid emission factor for the corresponding country should be used in calculations and emissions added to Scope 2. If Feed-In Tariffs are not received for the electricity generation then the emission factor applied would be 0.

*Non-renewable electricity:* A hierarchy approach is used to determine which emissions factor is used for non-renewable electricity under the market-based method:

1. Where the Group is aware of the supplier tariff purchased, and the tariff emission factor is available, this is used.
2. Where the supplier is known, but the tariff emission factor cannot be identified, an average factor of the supplier's tariffs can be used, but only where this tariff excludes renewable products (the supplier residual mix).
3. Where a supplier residual mix emission factor cannot be obtained, the UK residual grid mix emission factor (which is the UK mix minus the renewables) will be used.

## 2.5 Outside of scopes emissions

For emissions relating to biogenic energy sources such as biodiesel HVO and wood chips, we have accounted for the direct CO<sub>2</sub> impact of burning these within outside of scopes emissions. In line with the GHG Protocol Corporate Accounting and Reporting Standard, biogenic CO<sub>2</sub> emissions are labelled 'outside of scopes' because the scope 1 impact of these fuels has been determined to be a net '0' (since the fuel source itself absorbs an equivalent amount of CO<sub>2</sub> during the growth phase as the amount of CO<sub>2</sub> released through combustion). Outside of scopes emission factors come from UK Government conversion factors for company reporting, as per section 1.4.

While the CO<sub>2</sub> portion of biogenic fuel combustion is reported outside the scopes, CH<sub>4</sub> and N<sub>2</sub>O emissions from biogenic energy sources are reported within scope 1 as tCO<sub>2</sub>e.

## 3 Scope 3 carbon emissions

We review the scope of reporting on an annual basis to ensure that all material categories are reported. In accordance with the Greenhouse Gas Protocol, in FY25, 9 categories were found to be relevant as follows:

### 3.1 Category 1 - Purchased goods and services

#### 3.1.1 Definition

Emissions associated with the extraction, production, and transportation of goods and services purchased or acquired by the organisation. This includes materials procured for construction activities, subcontracted services, and other operational goods and services purchased.

### 3.1.2 Methodology

In FY25, we revised our methodology for calculating emissions under category 1 to improve accuracy, transparency, and alignment with best practice. The updated approach comprises two complementary methods. The methodology is reviewed annually to incorporate improved data availability, supplier disclosures, and evolving best practice.

#### 3.1.2.1 Spend-based

For categories where detailed quantity data is not available or not material, emissions are estimated using a spend-based method. Supplier and subcontractor spend is mapped to relevant industry sectors and applied against Environmental Extended Input-Output (EEIO) factors derived from the EXIOBASE database. These factors are adjusted annually based on movements in various macroeconomic indicators such as inflation.

The spend-based methodology does not take into consideration supplier-specific emissions, or steps taken by individual suppliers and sub-contractors to consciously reduce their carbon emissions. The spend-based factors are also susceptible to the impacts of inflation and exchange rates (the factors are denominated by US dollars).

#### 3.1.2.2 Quantity-based

For key construction materials where quantity data is available and material to the footprint, emissions are calculated using a quantity-based approach. This involves applying product-specific Environmental Product Declarations (EPDs) where available, supplemented by generic emissions factors from the BATH Inventory of Carbon and Energy (ICE) database for materials lacking EPDs. This method enables more accurate attribution of emissions based on the actual volume and type of materials procured and better reflects supplier-specific performance where EPDs are used.

Where quantity data is incomplete, a hybrid approach may be used, combining spend and quantity-based estimates.

## 3.2 Category 2 - Capital goods

### 3.2.1 Definition

Emissions associated with the extraction, production, and transportation of capital goods purchased by the organisation. This includes long-term assets such as site infrastructure and IT equipment.

### 3.2.2 Methodology

Emissions are estimated using a spend-based method. Capital expenditure is mapped to relevant industry sectors and applied against Environmental Extended Input-Output (EEIO) factors derived from the EXIOBASE database. These factors are adjusted annually based on movements in macroeconomic indicators such as inflation.

As the majority of spend comes from within the Divisions, we allocate to category 2 spend from specific categories and suppliers that are usually capital purchases. This includes for example, purchases of new site cabins and IT equipment.

## 3.3 Category 3 - Fuel and energy related activities

### 3.3.1 Definition

Extraction, production, and transportation of fuels and energy purchased or acquired and not already accounted for in scope 1 or scope 2.

### 3.3.2 Methodology

Obtained via divisional returns as outlined in section 2.3. Scope 3 emission factors for transmission & distribution (T&D) of electricity and well-to-tank (WTT) per the 'UK Government GHG Conversion Factors for Company Reporting' (as per section 1.4) are then applied to those quantities to calculate the associated scope 3 emissions.

## 3.4 Category 4 - Upstream transportation and distribution

### 3.4.1 Definition

Emissions associated with the transportation and distribution of products from tier 1 suppliers to our operations. This includes inbound logistics and delivery of materials and goods required for construction and operational activities.

### 3.4.2 Methodology

Emissions are estimated using a spend-based method. A defined proportion of total supplier and subcontractor spend, is assumed to be attributable to upstream transportation and distribution. This proportion is mapped to relevant transport-related industry sectors and applied against Environmental Extended Input-Output (EEIO) factors derived from the EXIOBASE database. The factors applied include well-to-wheel emissions and are adjusted annually based on movements in macroeconomic indicators such as inflation. The remaining spend not allocated to category 4 is included within category 1.

The spend-based methodology does not account for supplier-specific logistics arrangements or low-carbon transport initiatives.

## 3.5 Category 5 - Waste generated in operations

### 3.5.1 Definition

Disposal and treatment of waste generated in our operations.

### 3.5.2 Methodology

Calculated by applying waste disposal emission factors per the 'UK Government GHG Conversion Factors for Company Reporting' (as per section 1.4) to office and construction waste tonnage broken down by waste categories and disposal routes supplied by the Group's waste contractors, subcontractors and divisions.

For office waste, actual waste tonnages are used to calculate the average tonnes/ FTE for those sites per waste category and disposal route. This is then extrapolated per FTE for the rest of the Group.

## 3.6 Category 6 - Business travel

### 3.6.1 Definition

Transportation of employees for business-related activities.

### 3.6.2 Methodology

Business travel mileage by the Group's employees in private vehicles and public transport is extracted from the Group's online expenses system, based on expense claim approval date. These expenses are then converted into scope 3 emissions by applying the DESNZ business travel emission factors relevant to the vehicle's fuel type and engine size. Where hybrid car fuel type is not available, we assume this is hybrid petrol and apply the relevant DESNZ emissions factor. Where engine size is not available, the emissions factor for average engine size is applied.

Where travel spend is reported for Redrow in place of mileage, the relevant EXIOBASE emission factors are used to convert travel spend to tCO<sub>2</sub>e. EXIOBASE conversion is allocated 50/50 to road travel and ground transport travel.

Only journeys for which an expense claim has been made and approved will be included. Where an employee does not expense business travel, the journey will be excluded from the total.

For weekly employees who receive travel allowance through payroll as per contractual agreement, business travel is reported within quarterly divisional returns as outlined in section 2.3 in accordance with payroll records. These payments are converted into scope 3 emissions by applying the DESNZ business travel emission factors. Where vehicle details are unknown, the factor for an average size car with an unknown fuel type is applied. Weekly employee data is currently unavailable for Redrow divisions but is deemed to be immaterial and excluded for FY25.

Emissions are calculated on the basis of well-to-wheel.

Sub-contractor business travel to and from our sites is included within the category 4 data and therefore excluded from category 6.

### 3.7 Category 7 - Employee commuting

#### 3.7.1 Definition

Transportation of employees between their homes and their worksites.

#### 3.7.2 Methodology

##### 3.7.2.1 Employee Commuting

Obtained via a self-selecting survey sample of employee commuting habits across all our housebuilding and non-housebuilding divisions. This data is then extrapolated based on proportion of employees who are office based, site based (construction) and site based (sales). This survey is undertaken every three years, with the latest survey taking place in 2025.

Emission factors applied are inclusive of well-to-wheel emissions and are taken from the 'UK Government GHG Conversion Factors for Company Reporting' (as per section 1.4), based on the vehicle and fuel types reported in the survey.

##### 3.7.2.2 Employee Working from Home

Estimated additional emissions arising from heating, lighting and computing equipment based on information on hybrid working included in the above survey, and the Homeworking Emissions White Paper - EcoAct 2020<sup>6</sup>.

### 3.8 Category 11 - Use of sold products

#### 3.8.1 Definition

End use of goods and services sold in the reporting year.

#### 3.8.2 Methodology

A Standard Assessment Procedure (SAP) certificate is issued for all homes for which handover has completed in the period. SAP is the calculation methodology for energy use in dwellings, which is carried out using third party software, approved for SAP calculations by the Building Research Establishment (BRE) on behalf of the UK government.

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<sup>6</sup> <https://info.eco-act.com/en/homeworking-emissions-whitepaper-2020>

Dwelling emissions rate (DER) is based on SAP designed performance (kgCO<sub>2</sub>e per m<sup>2</sup> per year) and is extracted for properties which have legally completed in the reporting period. For Barratt, this is extracted from the SAP certificate for the reporting period and cross referenced against the sales system to extract floor area, date of legal completion and property type (i.e. private, social or apartment) per plot. For Redrow, divisional SAP reports are cross referenced against legal completions in Redrow's finance system. From this, an average DER for each property type is calculated.

When an SAP certificate is unavailable for properties completed during the reporting period, total emissions associated with these properties are estimated by scaling emissions proportionally. This is done for each property type, based on the total floor area completed for that type across the Group within the year.

Equivalent energy use is split by gas and electricity based on the typical energy use of a UK home and applied over the 60-year design life, with the electricity component considering the estimated UK energy fuel mix based on BEIS' 2021 energy and emissions projections.

Legally completed plots in the period comprises all residential units for which rights of ownership have transferred to the customer in the period from a direct or indirect subsidiary of Barratt Redrow PLC or a joint venture under the operational control of Barratt Redrow PLC or one of its subsidiaries. Emissions from commercial properties are excluded on the basis of materiality.

### 3.9 Category 12 - End of life treatment of sold products

#### 3.9.1 Definition

Waste disposal and treatment of products sold in the reporting year at the end of their life.

#### 3.9.2 Methodology

An industry average for home end of life emissions was multiplied by the number of homes completed in the reporting year. End of life emissions from an average home were determined by third party experts using data from construction clients.

### 3.10 Scope 3 categories not reported

The following scope 3 categories have not been reported since they are either not material or not applicable as follows:

Category	Definition	Rationale
8) Upstream leased assets	Operation of assets leased by the reporting company.	<i>Not material:</i> The Group's upstream leased assets include company vehicles, plant & machinery and leased show homes. However, all of the associated emissions are already accounted for within our scope 1 and 2 footprint on the basis that we have operational control over these assets. There are few other upstream leased assets so any emissions not already included within scope 1 or 2 are immaterial.
9) Downstream transportation and distribution	Transportation and distribution of products sold.	<i>Not applicable:</i> The homes constructed by the Group are built in situ and not moved after construction, therefore this category is not applicable, so there are nil associated emissions.

Category	Definition	Rationale
10) Processing of sold products	Processing of intermediate products sold.	<i>Not applicable:</i> The Group's operations do not currently include any processing of sold products. Therefore, this category is not applicable so there are nil emissions associated with it.
13) Downstream leased assets	Operation of assets owned by the reporting company and leased to other entities in the reporting year.	<i>Not material:</i> The Group has very few downstream leased assets. The emissions from the majority of these items, such as leased land for site compounds, is already accounted for under scope 1 and 2, in line with our operational boundary. However, while the Group does sublease a handful of commercial properties prior to completion, total commercial revenue makes up less than 1% of the Group's total revenue, and of this, lease income makes up only a very small proportion, so this is deemed immaterial.
14) Franchises	Operation of franchises.	<i>Not applicable:</i> Barratt does not have any franchises. Therefore, this category is not applicable so there are nil emissions associated with it.
15) Investments	Operation of investments (including equity and debt investments and project finance).	<i>Not material:</i> All of the Group's subsidiaries and joint operations are included within its scope 1 and 2 footprint on the basis that Barratt is the principal contractor on site, so is deemed to have operational control. On the Group's consolidated balance sheet there are no other investments not already accounted for within scope 1 and 2, so there are nil emissions associated with this category.

## 4 Restatement policy

Whilst the Group's methodology is aligned with the GHG Protocol, guidance regarding the implementation of the Protocol continues to evolve in order to promote consistent and comparable reporting across all entities. The Group may therefore refine its approach in future periods.

In instances where retrospective applications of such refinements exceed the materiality thresholds defined below, the Group will update relevant comparative period information where available to reflect best practice. This includes periods used as the baseline for emissions reduction targets. The Group defines this threshold both quantitatively and qualitatively.

For both scope 1 & 2 and scope 3, the Group considers any variances that would significantly alter stakeholders' interpretations of information presented (i.e. if that variance could be reasonably expected to influence decisions that would be made on the basis of the information presented) to be considered qualitatively material.

The Group considers 2% of total scope 1 and 2 in the reporting period to be quantitatively material. In line with SBTi Corporate Near-Term Criteria, the Group defines the scope 3 quantitative materiality threshold at 5% of total scope 3 in the reporting period. These materiality thresholds are subject to annual review.

The Group's Science Based Targets are also subject to quinquennial (every 5-years) review, which will include a review of baseline scope 1, 2 and 3 GHG emissions.

#### 4.1 FY25 mergers, acquisitions and divestments

On 21<sup>st</sup> August 2024, Barratt Developments PLC acquired Redrow PLC. In light of this acquisition, we are in the process of developing a new, unified target to achieve net zero. As such, our targets and base line year are under assessment.

FY25 GHG emissions and energy data has been combined for the full reporting period, in line with the GHG Protocol. In accordance with our restatement policy set out above, and consistent with SECR, GHG Protocol and SBTi guidance, we have restated previously reported GHG emissions to reflect material changes in our organisational boundary and methodology, ensuring consistency and comparability in FY25 disclosures. Methodological improvements included:

- Alignment of assumptions across the two legacy businesses, including emission factors and operational boundaries.
- Inclusion of well-to-tank (WTT) emissions associated with business travel outside the Group's operational boundary (scope 3, category 6), in line with GHG Protocol and SBTi guidance.
- Improved supply chain emissions modelling for purchased goods and services, capital goods, and upstream transportation (scope 3, categories 1, 2, and 4) through adoption of the EXIOBASE spend-based emission factor dataset.

## 5 Assurance

Deloitte LLP was engaged to provide independent limited assurance over direct energy consumption, scope 1, scope 2 (location and market-based), scope 1 and 2 (location and market-based) intensities, and selected scope 3 GHG emissions (category 6: business travel; category 3: fuel & energy related activities; and category 11: use of sold products) under the assurance standard ISAE (UK) 3000 and 3410.

Our Assurance Statement and Basis of Reporting is publicly available on the PLC [website](#).