



Kier Group

# 2025 CDP Corporate Questionnaire 2025

Word version

**Important: this export excludes unanswered questions**

This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.

[Read full terms of disclosure](#)

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## C1. Introduction

### (1.1) In which language are you submitting your response?

Select from:

☒ English

### (1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

☒ GBP

### (1.3) Provide an overview and introduction to your organization.

#### (1.3.2) Organization type

Select from:

☒ Publicly traded organization

#### (1.3.3) Description of organization

*Kier's purpose is to sustainably deliver infrastructure vital to the UK. We are a leading provider of infrastructure services, construction, and property developments. We are committed to delivering for communities and leaving lasting legacies through our work. Our business comprises of our Property, Construction, and Infrastructure Services divisions. Our Property business invests and develops schemes and sites across the United Kingdom. It concentrates on mixed-use commercial and residential development business delivered through joint venture partnerships. Construction comprises of our Regional Building, Strategic Projects and Kier Places (Workplace Solutions, Residential Solutions, and Building Solutions). Kier is a leading UK national builder, providing project delivery for the public and private sectors across a number of sectors including education, healthcare, defence, justice and commercial. Infrastructure Services comprises of Transportation and Natural Resources, Nuclear & Networks. Transportation: builds and maintains roads for National Highways and a number of city and county councils. It also serves rail, airports' infrastructure and ports' markets. Natural Resources, Nuclear & Networks: delivers long-term contracts providing repairs, maintenance and supporting capital projects to the water, nuclear, energy and telecommunications sectors.*

*[Fixed row]*

**(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.**

**(1.4.1) End date of reporting year**

03/30/2025

**(1.4.2) Alignment of this reporting period with your financial reporting period**

Select from:

☒ No

**(1.4.3) Indicate if you are providing emissions data for past reporting years**

Select from:

☒ Yes

**(1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for**

Select from:

☒ 1 year

**(1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for**

Select from:

☒ 1 year

**(1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for**

Select from:

☒ 1 year

[Fixed row]

**(1.4.1) What is your organization's annual revenue for the reporting period?**

**(1.5) Provide details on your reporting boundary.**

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: <input checked="" type="checkbox"/> Yes

*[Fixed row]***(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?****ISIN code - bond****(1.6.1) Does your organization use this unique identifier?***Select from:*☒ Yes**(1.6.2) Provide your unique identifier**

XS2758129949

**ISIN code - equity****(1.6.1) Does your organization use this unique identifier?***Select from:*☒ Yes

### (1.6.2) Provide your unique identifier

GB0004915632

#### CUSIP number

### (1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

### (1.6.2) Provide your unique identifier

677862104

#### Ticker symbol

### (1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

### (1.6.2) Provide your unique identifier

KIE LN

#### SEDOL code

### (1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

### (1.6.2) Provide your unique identifier

0491563 GB

## LEI number

### (1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

### (1.6.2) Provide your unique identifier

2138002RKCU2OM4Y7O48

## D-U-N-S number

### (1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

### (1.6.2) Provide your unique identifier

771675311

## Other unique identifier

### (1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

[Add row]

## (1.7) Select the countries/areas in which you operate.

Select all that apply

- ☒ United Arab Emirates
- ☒ United Kingdom of Great Britain and Northern Ireland

### (1.8) Are you able to provide geolocation data for your facilities?

	Are you able to provide geolocation data for your facilities?	Comment
	Select from: <input checked="" type="checkbox"/> No, this is confidential data	<i>Because of the project based nature of the Kier business our operational locations change frequently. As such we are not providing this information</i>

[Fixed row]

### (1.15) Which real estate and/or construction activities does your organization engage in?

Select all that apply

- ☒ New construction or major renovation of buildings
- ☒ Buildings management
- ☒ Other real estate or construction activities, please specify :New construction and maintenance of infrastructure assets, including road, rail, utilities, and other activities as described in our company description above

### (1.24) Has your organization mapped its value chain?

#### (1.24.1) Value chain mapped

Select from:

- ☒ Yes, we have mapped or are currently in the process of mapping our value chain

#### (1.24.2) Value chain stages covered in mapping

Select all that apply

☒ Upstream value chain

### (1.24.3) Highest supplier tier mapped

Select from:

☒ Tier 1 suppliers

### (1.24.4) Highest supplier tier known but not mapped

Select from:

☒ Tier 2 suppliers

### (1.24.7) Description of mapping process and coverage

*Kier annually map our supplier categories and identify key sustainability risks (environmental and social), with actions taken by relevant departments to implement enhanced controls, standards and assurance to mitigate risks. An example of this process in action this year is our collaborative work with six of our top suppliers to obtain inventory data for the first time in our purchased goods and services category within our scope 3 emissions. Allowing us to report a more accurate picture of our carbon footprint this year. Smallholders are not relevant as Kier does not source timber from suppliers which cannot meet our standards and guarantee FSC, PEFC and GiB certification. These assurance schemes provide measures to protect smallholders*

[Fixed row]

**(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?**

### (1.24.1.1) Plastics mapping

Select from:

☒ No, and we do not plan to within the next two years

### (1.24.1.5) Primary reason for not mapping plastics in your value chain

Select from:

☒ Not an immediate strategic priority

#### (1.24.1.6) Explain why your organization has not mapped plastics in your value chain

*To inform the development of our sustainability strategy, Building for a Sustainable World, we worked with an external consultant to undertake a double materiality assessment to understand the priority focus areas for both Kier and our stakeholders. As plastics are infrequently produced by our organisation, only the use and disposal of plastics are material for our business. The use of plastics was included in a broader definition of "material use and innovation" within our double materiality assessment, and disposal under the category of "waste management". Both of these broader categories were assessed as medium priority. In both cases however plastics make up a relatively small proportion of our total material use and disposal and therefore have not been identified as an immediate strategic priority.*

[Fixed row]



## C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

### Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

2

(2.1.4) How this time horizon is linked to strategic and/or financial planning

*Our short-term time horizon is set at 2 years, reflecting our strategic and business risk management processes. This time horizon enables us to assess the immediate strategic decisions supporting both risk management and our carbon transition plan.*

### Medium-term

(2.1.1) From (years)

3

(2.1.3) To (years)

5

(2.1.4) How this time horizon is linked to strategic and/or financial planning

*Our medium-term time horizon runs to 2030, reflecting the time horizon of our near-term carbon reduction targets within our climate transition plan and the interim scenarios from our climate scenario analysis models. The alignment of these time horizons allows us to identify and plan for our medium-term actions within our strategy and to account for these actions within our financial planning.*

## Long-term

### (2.1.1) From (years)

6

### (2.1.2) Is your long-term time horizon open ended?

Select from:

☒ No

### (2.1.3) To (years)

25

### (2.1.4) How this time horizon is linked to strategic and/or financial planning

*Our long-term time horizon runs to 2050, reflecting the time horizon of our Paris agreement-aligned net zero carbon targets within our climate transition plan, the scenarios from our climate scenario analysis models, and the lifecycle impacts of the buildings and infrastructure we construct and maintain. The alignment of these time horizons allows us to identify and plan for our long-term actions within our strategy and to account for these actions within our financial planning.*  
[Fixed row]

## (2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both dependencies and impacts

[Fixed row]

### (2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both risks and opportunities	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

### (2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

#### Row 1

#### (2.2.2.1) Environmental issue

Select all that apply

☒ Climate change

#### (2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

*Select all that apply*

- ☒ Dependencies
- ☒ Impacts
- ☒ Risks
- ☒ Opportunities

#### (2.2.2.3) Value chain stages covered

*Select all that apply*

- ☒ Direct operations
- ☒ Upstream value chain
- ☒ Downstream value chain

#### (2.2.2.4) Coverage

*Select from:*

- ☒ Full

#### (2.2.2.5) Supplier tiers covered

*Select all that apply*

- ☒ Tier 1 suppliers

#### (2.2.2.7) Type of assessment

*Select from:*

- ☒ Qualitative and quantitative

#### (2.2.2.8) Frequency of assessment

*Select from:*

- ☒ Annually

#### (2.2.2.9) Time horizons covered

*Select all that apply*

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term

#### (2.2.2.10) Integration of risk management process

*Select from:*

- ☒ Integrated into multi-disciplinary organization-wide risk management process

#### (2.2.2.11) Location-specificity used

*Select all that apply*

- ☒ National

#### (2.2.2.12) Tools and methods used

Commercially/publicly available tools

- ☒ LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD

International methodologies and standards

- ☒ IPCC Climate Change Projections
- ☒ ISO 14001 Environmental Management Standard

Other

- ☒ External consultants
- ☒ Materiality assessment
- ☒ Partner and stakeholder consultation/analysis
- ☒ Scenario analysis

### (2.2.2.13) Risk types and criteria considered

#### Acute physical

- ☒ Drought
- ☒ Wildfires
- ☒ Heat waves
- ☒ Heavy precipitation (rain, hail, snow/ice)
- ☒ Flood (coastal, fluvial, pluvial, ground water)
- ☒ Storm (including blizzards, dust, and sandstorms)

#### Chronic physical

- ☒ Changing precipitation patterns and types (rain, hail, snow/ice)
- ☒ Changing temperature (air, freshwater, marine water)
- ☒ Heat stress
- ☒ Increased severity of extreme weather events
- ☒ Temperature variability

#### Policy

- ☒ Carbon pricing mechanisms
- ☒ Changes to international law and bilateral agreements
- ☒ Changes to national legislation
- ☒ Lack of mature certification and sustainability standards

#### Market

- ☒ Availability and/or increased cost of certified sustainable material
- ☒ Availability and/or increased cost of raw materials
- ☒ Changing customer behavior

#### Reputation

- ☒ Increased partner and stakeholder concern and partner and stakeholder negative feedback
- ☒ Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)

## Technology

- ☒ Transition to lower emissions technology and products
- ☒ Unsuccessful investment in new technologies

## Liability

- ☒ Non-compliance with regulations

### (2.2.2.14) Partners and stakeholders considered

Select all that apply

- ☒ Customers
- ☒ Local communities
- ☒ Employees
- ☒ Investors
- ☒ Suppliers
- ☒ Regulators

### (2.2.2.15) Has this process changed since the previous reporting year?

Select from:

- ☒ No

### (2.2.2.16) Further details of process

*We work with an external consultant to undertake an annual review and update of our risk and opportunity register. Risks are identified through a STEEPLE analysis conducted at a divisional level in collaboration with sustainability, commercial and risk teams and informed by the results of our double materiality assessment. The risks and opportunities identified through the engagement workshops are assessed for severity of impact (low, medium, high) and likelihood (improbable, possible, probable) to give an overall risk rating for the relevant time period. The risks and opportunities with the highest significance based on this assessment are then subject to scenario analysis to determine the risk rating in three physical and transition scenarios: an orderly transition, a disorderly transition, and a high emission scenario. The outcome of this analysis feeds into our corporate risk management process, whereby an annual risk workshop takes place with our Executive Committee (ExCo) review all existing risks, emerging risks and external analysis of risk in the industry. Within this forum, the steps are to identify the key risk, identify the current mitigations, determine whether the current level of net risk is in line with the risk appetite, and where the current level of net risk is unacceptable, develop actions to reduce the net risk to an acceptable level in line with the risk appetite. In responding to the risk, we operate a three lines of defence model which is a generally accepted framework for the governance of risk and is endorsed by the UK Institute of Directors and Institute of Internal Auditors. The first line of defence is with functions that own and manage risk (for Kier, this includes our business teams). The second line of defence is with functions that oversee or specialise in risk*

management and compliance (for Kier, this is our risk and compliance functions). The third line of defence is with functions that provide independent assurance for Kier. This is our internal audit team. In addition, we are also regularly audited against the applicable ISOs by a third party. The Group reviews its operations through the Executive Committee and Group Risk Committee ('GRC'), based on the Principal Risks and Uncertainties ('PRUs') and operational risk processes to identify both risks and opportunities. Key Risk Indicators ('KRIs') are used to evidence if a risk is improving or deteriorating in terms of likelihood and impact. KRIs have clear tolerance levels and are monitored and reported against each of the PRUs. The Sustainability PRU incorporates climate and includes key controls, mitigating actions and key risk indicators. The board retains overall responsibility for how the Group manages risk and for the Groups systems of risk management and internal controls. The board, via the ESG Committee, assesses the effectiveness of the systems of sustainability risk management and internal control which are designed to mitigate the impact of those risks on the groups operations. To identify our nature-related dependencies and impacts, we have conducted a LEAP assessment in line with TNFD in collaboration with internal stakeholders. As further development of our identification of nature-related dependencies and impacts occurs, the outcome will be integrated into the above process.

## Row 2

### (2.2.2.1) Environmental issue

Select all that apply

- ☒ Water
- ☒ Biodiversity

### (2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

- ☒ Dependencies
- ☒ Impacts
- ☒ Risks
- ☒ Opportunities

### (2.2.2.3) Value chain stages covered

Select all that apply

- ☒ Direct operations
- ☒ Upstream value chain
- ☒ Downstream value chain



#### (2.2.2.4) Coverage

*Select from:*

☒ Full

#### (2.2.2.5) Supplier tiers covered

*Select all that apply*

☒ Tier 1 suppliers

#### (2.2.2.7) Type of assessment

*Select from:*

☒ Qualitative and quantitative

#### (2.2.2.8) Frequency of assessment

*Select from:*

☒ Annually

#### (2.2.2.9) Time horizons covered

*Select all that apply*

☒ Short-term

☒ Medium-term

☒ Long-term

#### (2.2.2.10) Integration of risk management process

*Select from:*

☒ Integrated into multi-disciplinary organization-wide risk management process

#### (2.2.2.11) Location-specificity used

Select all that apply

☒ National

### (2.2.2.12) Tools and methods used

Commercially/publicly available tools

☒ Encore tool

☒ WWF Water Risk Filter

☒ WWF Biodiversity Risk Filter

☒ BNGC – Biodiversity Net Gain Calculator

☒ TNFD – Taskforce on Nature-related Financial Disclosures

☒ LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD

International methodologies and standards

☒ ISO 14001 Environmental Management Standard

Other

☒ Scenario analysis

### (2.2.2.13) Risk types and criteria considered

Acute physical

☒ Drought

☒ Wildfires

☒ Pollution incident

☒ Heavy precipitation (rain, hail, snow/ice)

☒ Flood (coastal, fluvial, pluvial, ground water)

☒ Storm (including blizzards, dust, and sandstorms)

Chronic physical

☒ Soil erosion

☒ Water stress

☒ Sea level rise

☒ Soil degradation

☒ Declining water quality

☒ Declining ecosystem services

☒ Increased severity of extreme weather events

☒ Water availability at a basin/catchment level

- ☒ Change in land-use
- ☒ Increased levels of environmental pollutants in freshwater bodies

- ☒ Changing temperature (air, freshwater, marine water)

#### Policy

- ☒ Changes to national legislation
- ☒ Increased difficulty in obtaining operations permits
- ☒ Increased difficulty in obtaining water withdrawals permit

#### Market

- ☒ Availability and/or increased cost of certified sustainable material
- ☒ Availability and/or increased cost of raw materials
- ☒ Changing customer behavior

#### Reputation

- ☒ Increased partner and stakeholder concern and partner and stakeholder negative feedback
- ☒ Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)

#### Technology

- ☒ Data access/availability or monitoring systems
- ☒ Transition to water efficient and low water intensity technologies and products

#### Liability

- ☒ Exposure to litigation
- ☒ Non-compliance with regulations

### (2.2.2.14) Partners and stakeholders considered

*Select all that apply*

- ☒ Customers
- ☒ Employees
- ☒ Investors
- ☒ Local communities

- ☒ Suppliers
- ☒ Regulators

### (2.2.2.15) Has this process changed since the previous reporting year?

Select from:

- ☒ Yes

### (2.2.2.16) Further details of process

*In 2024/25, we undertook an internally delivered LEAP (Locate, Evaluate, Assess, Prepare) assessment. This process leveraged external tools (ENCORE and SBTN) and geographic nature data, internal operational insights, and existing environmental assessments to systematically identify, assess, and respond to nature-related risks and opportunities. This work has enhanced understanding of nature-related (inc forest and water) dependencies, impacts, risks, and opportunities under different operational conditions and time horizons, enabling us to better anticipate and manage emerging regulatory, physical, and reputational risks, while identifying opportunities to create long-term value through sustainable design, nature-based solutions, and ecosystem resilience. The outcome of this analysis feeds into our corporate risk management process, whereby an annual risk workshop takes place with our Executive Committee (ExCo) review all existing risks, emerging risks and external analysis of risk in the industry. Within this forum, the steps are to identify the key risk, identify the current mitigations, determine whether the current level of net risk is in line with the risk appetite, and where the current level of net risk is unacceptable, develop actions to reduce the net risk to an acceptable level in line with the risk appetite. In responding to the risk, we operate a three lines of defence model which is a generally accepted framework for the governance of risk and is endorsed by the UK Institute of Directors and Institute of Internal Auditors. The first line of defence is with functions that own and manage risk (for Kier, this includes our business teams). The second line of defence is with functions that oversee or specialise in risk management and compliance (for Kier, this is our risk and compliance functions). The third line of defence is with functions that provide independent assurance for Kier. This is our internal audit team. In addition, we are also regularly audited against the applicable ISOs by a third party. The Group reviews its operations through the Executive Committee and Group Risk Committee ('GRC'), based on the Principal Risks and Uncertainties ('PRUs') and operational risk processes to identify both risks and opportunities. Key Risk Indicators ('KRIs') are used to evidence if a risk is improving or deteriorating in terms of likelihood and impact. KRIs have clear tolerance levels and are monitored and reported against each of the PRUs. The Sustainability PRU includes key controls, mitigating actions and key risk indicators. The board retains overall responsibility for how the Group manages risk and for the Groups systems of risk management and internal controls. The board, via the ESG Committee, assesses the effectiveness of the systems of sustainability risk management and internal control which are designed to mitigate the impact of those risks on the groups operations.*

[Add row]

### (2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

#### (2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

- ☒ Yes

## (2.2.7.2) Description of how interconnections are assessed

*We are currently in the process of identifying the dependencies and impacts associated with nature within our value chain and direct operations and the interconnections with other sustainability matters. To date this has involved a LEAP assessment aligned with the requirements of TNFD, and in FY25 this has been further built upon through supply chain engagement and ESG supply chain risk assessments to ensure effective controls of risk both in direct operations and throughout our value chain*

*[Fixed row]*

## (2.3) Have you identified priority locations across your value chain?

### (2.3.1) Identification of priority locations

*Select from:*

☒ Yes, we are currently in the process of identifying priority locations

### (2.3.2) Value chain stages where priority locations have been identified

*Select all that apply*

☒ Direct operations

☒ Upstream value chain

☒ Downstream value chain

### (2.3.3) Types of priority locations identified

Sensitive locations

☒ Areas important for biodiversity

☒ Areas of limited water availability, flooding, and/or poor quality of water

Locations with substantive dependencies, impacts, risks, and/or opportunities

☒ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water

☒ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to biodiversity

### (2.3.4) Description of process to identify priority locations

*We are currently in the process of assessing our nature-related risks, opportunities, dependencies and impacts in line with the requirements of TNFD, including the identification of priority locations. To date we have conducted a LEAP (locate, evaluate, assess and prepare) workshop with internal stakeholders to identify and assess nature-related issues within our supply chain (upstream value chain), our sites and corporate estate (direct operations), and within the lifecycle of the buildings and infrastructure projects we deliver (downstream value chain). To support the assessment of our dependencies, impacts, risks and opportunities relating to nature, we have mapped our operations to better understand our interactions with nature and their exposure to physical climate risks. Identifying high risk and opportunity locations Looking ahead we will be reviewing our tier 1 material spend to identify supply chains where there are likely to be the most material impacts and dependencies on nature. This process will be supported by supply chain engagement and mapping processes currently underway or in development for other supply chain matters such as scope 3 emissions reporting.*

### **(2.3.5) Will you be disclosing a list/spatial map of priority locations?**

*Select from:*

☒ No, we have a list/geospatial map of priority locations, but we will not be disclosing it

*[Fixed row]*

## **(2.4) How does your organization define substantive effects on your organization?**

### **Risks**

#### **(2.4.1) Type of definition**

*Select all that apply*

☒ Quantitative

#### **(2.4.2) Indicator used to define substantive effect**

*Select from:*

☒ Revenue

#### **(2.4.3) Change to indicator**

*Select from:*

☒ Absolute decrease

#### **(2.4.5) Absolute increase/ decrease figure**

## (2.4.6) Metrics considered in definition

Select all that apply

- ☒ Frequency of effect occurring
- ☒ Likelihood of effect occurring

## (2.4.7) Application of definition

*Impact, likelihood and risk appetite definitions for the Principle Risks and Uncertainties (PRU) are as follows: Likelihood: Improbable: the risk is not foreseen as likely to occur or may occur in exceptional circumstances. Possible: a relatively infrequent occurrence for the Group. Probable: a relatively frequent occurrence for the Group. Impact: Low: the exposure is well understood, with a relatively low cost of mitigation. Medium: risk may be tolerated provided that the benefits outweigh the costs. High: risk threatens the viability of the Group or there is a reasonable likelihood of danger to people or material reputational damage. Risk appetite: Low: the Group has a very low appetite for risk that is likely to have adverse consequences and aims to eliminate or substantially reduce such risks. Medium: the Group has some appetite for risk and balances its mitigation efforts with its view of the potential rewards of an opportunity. High: the Group has a greater risk appetite where there is a clear opportunity for a greater than normal reward.*

## Opportunities

### (2.4.1) Type of definition

Select all that apply

- ☒ Quantitative

### (2.4.2) Indicator used to define substantive effect

Select from:

- ☒ Revenue

### (2.4.3) Change to indicator

Select from:

- ☒ Absolute increase

## (2.4.5) Absolute increase/ decrease figure

50000000

## (2.4.6) Metrics considered in definition

Select all that apply

- ☒ Frequency of effect occurring
- ☒ Likelihood of effect occurring

## (2.4.7) Application of definition

*The most likely and prominent opportunities are reported and monitored quarterly for each PRU – with associated action plans also captured. Localised risk and opportunity registers also existing with opportunities defined over short, medium and long term with impact and magnitude – see section 3.6.1*

## Risks

## (2.4.1) Type of definition

Select all that apply

- ☒ Qualitative

## (2.4.6) Metrics considered in definition

Select all that apply

- ☒ Frequency of effect occurring
- ☒ Likelihood of effect occurring

## (2.4.7) Application of definition

*Principal risks are those which could result in events or circumstances that might threaten the company's business model future performance, solvency or liquidity and reputation. This definition is in line with the UK Corporate Governance Code.*

## Opportunities



### (2.4.1) Type of definition

Select all that apply

☒ Qualitative

### (2.4.6) Metrics considered in definition

Select all that apply

☒ Frequency of effect occurring

☒ Likelihood of effect occurring

### (2.4.7) Application of definition

*Headline opportunities are captured for all PRUs within the organisation, are reviewed/updated quarterly (via GRC and RMAC risk owner discussions) and have associated action plans captured and monitored. Localised risk and opportunity registers also existing with opportunities defined over short, medium and long term with impact and magnitude – see section 3.6.1*

*[Add row]*

## **(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?**

### (2.5.1) Identification and classification of potential water pollutants

Select from:

☒ Yes, we identify and classify our potential water pollutants

### (2.5.2) How potential water pollutants are identified and classified

*For Kier, the main water pollutants of concern are particulates (silt) and oils, which can originate from vehicles, plant machinery, and bulk fuel storage. Ahead of any works, site investigations are carried out to identify potential contamination, and Kier's ISO 14001 environmental management system ensures that all risks on site are systematically assessed, classified and managed through a formal aspects and impacts process. This process identifies and classifies potential water pollutants at the planning stage and requires mitigation measures to be embedded into site-specific Surface Water Management Plans and procedures. Through reporting and analysis of near misses and environmental incident metrics, Kier embeds continual improvement, strengthening controls, training, and prevention measures across all*

projects. Kier's COSHH procedures identify harmful chemicals and substances at the project level, with appropriate handling, storage, and disposal controls embedded method statements. Regular monitoring, review, and verification are built into both management systems to ensure controls remain effective, providing a structured and proactive approach to mitigating environmental impacts before they occur. Silt management procedures are tailored to each site, taking into account soil type, topography, and local hydrology. Common measures include settlement ponds to allow sediments to settle before discharged, silt fencing to prevent erosion and runoff, and mechanical solutions such as tanks equipped with lamella plates to efficiently remove suspended solids. Oil and chemical pollution controls focus on preventing releases and ensuring rapid response if incidents occur. Key measures include bunded fuel and chemical stores, availability of spill kits, regular inspection, and training and drills for spill response. In addition, Kier maintains contracts with specialist spill response companies to provide expert intervention in the unlikely event of a significant spill, ensuring protection of local watercourses and ecosystems. To reinforce this, Kier completes regular spill training and drills across its workforce, ensuring that operational controls are clearly understood, well-practised, and effective. All discharges to ground or surface water are carried out in full compliance with the regulatory regime, environmental permits, and licenses, ensuring that construction activities operate within legally defined limits and do not harm the environment.

[Fixed row]

## **(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.**

### **Row 1**

#### **(2.5.1.1) Water pollutant category**

Select from:

☒ Other physical pollutants

#### **(2.5.1.2) Description of water pollutant and potential impacts**

Silt runoff from construction sites occurs when exposed soil or earthworks are washed off the site by rainfall or surface water flow. Loose soil particles, often referred to as suspended solids, are carried into nearby streams, rivers, or drainage systems, potentially affecting both water quality and aquatic ecosystems. Potential impacts of silt runoff include: Water quality degradation: Increased turbidity can reduce light penetration, affecting aquatic plants and disrupting photosynthesis. Sedimentation: Silt can settle on riverbeds, smothering habitats used by fish, invertebrates, and other aquatic species. Flooding: Accumulation of sediment in watercourses can reduce channel capacity, increasing flood risk downstream. Managing silt runoff is therefore critical to protect aquatic ecosystems, comply with legal requirements, and maintain the long-term sustainability of surrounding environments. Success is measured through robust monitoring and reporting processes, including the recording and analysis of environmental incidents and near misses. These are tracked through Kier's ISO 14001 environmental management system and formally reviewed to identify root causes, strengthen controls, and prevent recurrence. Progress is measured against Kier's significant environmental incident rate, with success evaluated as measurable continual improvement, driving reductions year on year.

#### **(2.5.1.3) Value chain stage**

Select all that apply

- ☒ Direct operations
- ☒ Downstream value chain

#### (2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- ☒ Beyond compliance with regulatory requirements
- ☒ Requirement for suppliers to comply with regulatory requirements
- ☒ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements
- ☒ Upgrading of process equipment/methods

#### (2.5.1.5) Please explain

*Silt risk management on Kier sites are designed to prevent sediment from leaving the site and entering nearby watercourses. These measures are site-specific, taking into account soil type, topography, climate, and local hydrology. Key controls include: Settlement Ponds / Sedimentation Basins: Temporary or permanent ponds allow suspended solids to settle out of runoff water before discharge Silt Fencing: Barriers made of geotextile fabric or similar are installed along slopes or site boundaries to trap sediment. Soil Stabilisation: Techniques such as mulching, hydroseeding, or temporary vegetation cover reduce soil erosion. Diversion Channels and Drainage Controls: Directing clean water reduces the volume of water that can cause erosion. Mechanical Filtration Systems: Tanks with lamella plates or other filtration devices remove silt from runoff water Phased Excavation and Minimising Exposed Soil: Limiting the area of bare soil at any one time reduces sediment mobilisation. Regular Monitoring and Maintenance: Inspection and maintenance of sediment controls ensure they remain effective These measures, implemented through our ISO 14001 environmental management system, ensure that silt risks are identified, mitigated, and monitored, protecting local waterways and complying with regulatory requirements. Progress is measured against Kier's significant environmental incident rate, with success evaluated as measurable continual improvement, driving reductions year on year.*

### Row 2

#### (2.5.1.1) Water pollutant category

Select from:

- ☒ Oil

#### (2.5.1.2) Description of water pollutant and potential impacts

Oil pollution in construction primarily arises from the use and storage of fuel, lubricants, and hydraulic oils associated with plant machinery, vehicles, generators, and bulk fuel storage on site. Spills, leaks, or accidental discharges can occur during refuelling, maintenance, or storage, and can enter surface water, groundwater, or soil, potentially causing environmental harm. Potential impacts of oil pollution include: Water contamination: Oils create surface films on water, reducing oxygen transfer and harming aquatic life. Soil degradation: Oil infiltration can reduce soil fertility, impairing vegetation growth and soil microbial activity. Harm to wildlife: Direct contact with oil can affect birds, insects, and mammals, causing health issues or mortality. Ecosystem disruption: Oils can bioaccumulate in food chains, affecting species beyond the immediate spill area. Regulatory consequences: Oil pollution can result in breaches of environmental permits and legal enforcement actions. Effective management is therefore critical to prevent spills, protect ecosystems, and maintain compliance with environmental regulations. Robust monitoring and reporting processes include the recording and analysis of environmental incidents and near misses. These are tracked through Kier's ISO 14001 environmental management system. Progress is measured against Kier's significant environmental incident rate, with success evaluated as measurable continual improvement, driving reductions.

### (2.5.1.3) Value chain stage

Select all that apply

- ☒ Direct operations
- ☒ Upstream value chain

### (2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- ☒ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience
- ☒ Beyond compliance with regulatory requirements
- ☒ Industrial and chemical accidents prevention, preparedness, and response
- ☒ Provision of best practice instructions on product use
- ☒ Requirement for suppliers to comply with regulatory requirements

### (2.5.1.5) Please explain

Oil management controls are designed to prevent spills and minimise environmental impacts, they apply to Kier and all subcontractors and suppliers operating on our behalf. Measures include: Bunded Storage: All fuel, lubricants, and chemicals are stored in bunded tanks or containers to contain any leaks. Spill Kits and Containment Equipment: Spill response materials are readily available on site to quickly manage small leaks or discharges. Maintenance and Inspection: Regular testing and servicing of plant, vehicles, and storage equipment reduces the risk of leaks. Training and Drills: Site personnel and subcontractors are trained in spill prevention, response procedures, and emergency protocols, including regular readiness drills Specialist Spill Response Contracts: In the event of a significant incident, Kier has arrangements with specialist spill response companies to provide rapid containment and remediation. Operational Controls: Refuelling and maintenance are conducted in designated areas with suitable containment measures, away from drains and watercourses. These controls ensure that any oils used or stored on site are managed safely, protecting local waterways and ecosystems while maintaining regulatory compliance. Regular monitoring, inspections, and

*contractor oversight ensure effectiveness Progress is measured against Kier's significant environmental incident rate, with success evaluated as measurable continual improvement, driving reductions year on year.*  
*[Add row]*

## C3. Disclosure of risks and opportunities

**(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?**

### Climate change

#### (3.1.1) Environmental risks identified

*Select from:*

☒ Yes, both in direct operations and upstream/downstream value chain

### Water

#### (3.1.1) Environmental risks identified

*Select from:*

☒ Yes, both in direct operations and upstream/downstream value chain

### Plastics

#### (3.1.1) Environmental risks identified

*Select from:*

☒ No

#### (3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

*Select from:*

☒ Not an immediate strategic priority

### (3.1.3) Please explain

*As described in section 1 of this questionnaire, a double materiality assessment has been conducted to understand the most material topics for us, our supply chain, our clients, and other key stakeholders. Plastics was not identified as a standalone topic, but is included within the waste management topic which was assessed to be a second priority. Waste management is addressed within the resource efficiency focus area of our sustainability strategy, however plastics as a standalone topic has not been identified as an immediate strategic priority. Although this has not been assessed as a priority, we are working to reduce plastic packaging as part of our resource efficiency strategy and are researching the use of biochar to filter microplastic from road runoff in our Transportation business.*

*[Fixed row]*

**(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.**

#### Climate change

##### (3.1.1.1) Risk identifier

Select from:

☒ Risk1

##### (3.1.1.3) Risk types and primary environmental risk driver

Policy

☒ Carbon pricing mechanisms

##### (3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

##### (3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ United Kingdom of Great Britain and Northern Ireland

### (3.1.1.9) Organization-specific description of risk

*Legislation designed to reduce emissions is expected to evolve over the medium term to reflect ongoing governmental drive towards net zero ambitions. This includes the Carbon Border Adjustment Mechanism (CBAM) and potential future developments to the UK Emissions Trading Scheme (UK ETS). There is a risk that we may be exposed to carbon emission costs and/or resultant price increases for procurement of applicable goods, for example fossil fuels, if these additional costs are not reflected in contract budgets.*

### (3.1.1.11) Primary financial effect of the risk

Select from:

☒ Fines, penalties or enforcement orders

### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Medium-term

### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Likely

### (3.1.1.14) Magnitude

Select from:

☒ Low

### (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*The assessment of this risk assumes that a direct carbon taxation or other carbon pricing mechanism impacting Kier directly will come into effect around 2030 and that this mechanism will be based on Kier's direct (scope 1) emissions only. We are overachieving our near-term targets to reduce emissions by 71.5% from our FY19 base year, however we are still projected to still have scope 1 emissions within this time horizon, therefore would result in increased expenditure. Analysis conducted by our carbon partner demonstrates that risk is however not expected to significantly impact our financial position, financial performance or cash flows.*



### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

### (3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

1281200

### (3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

1998672

### (3.1.1.25) Explanation of financial effect figure

*We have estimated a potential tax coming into effect on the Construction industry in 2030. Therefore we have used the Government's independent scenario-based projections for UK ETS against our predicted SBTi aligned scope 1 & 2 budget for 2030, to calculate the financial effect of this tax being implemented into our industry.*

### (3.1.1.26) Primary response to risk

Policies and plans

☒ Develop a climate transition plan

### (3.1.1.27) Cost of response to risk

0

### (3.1.1.28) Explanation of cost calculation

*Our climate transition plan has already been developed and continues to be implemented as part of our sustainability strategy, therefore there are currently no expected additional costs of responding to this risk.*

### (3.1.1.29) Description of response

*As a result of our net zero commitments, we have begun to transition away from energy sources which are most likely to be exposed to increased carbon taxation (i.e. fossil fuels), and have begun engaging with our priority suppliers to identify further carbon hotspots. We are also currently over achieving our current near term target. We have begun trialling internal carbon pricing to integrate the potential impacts of this risk into our business decision making. As we generally have good foresight of any proposed changes to the UK ETS and other carbon pricing mechanisms, we are able to appropriately plan and budget for these changes ahead of time.*

## Water

### (3.1.1.1) Risk identifier

Select from:

☒ Risk7

### (3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☒ Pollution incident

### (3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

### (3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ United Kingdom of Great Britain and Northern Ireland

### (3.1.1.7) River basin where the risk occurs

Select all that apply

☒ Other, please specify :Multiple locations across the United Kingdom

### (3.1.1.9) Organization-specific description of risk

*Construction activities can present increased risks of pollution during periods of extreme weather such as heavy rainfall, flooding or strong winds. Intense rain can overwhelm site controls, leading to silt and contaminant runoff into local watercourses, while storm events can cause the spread of debris or hazardous materials. These incidents may damage local habitats and species, reduce water quality, and lead to contamination of soils and groundwater. Such impacts can have long-term consequences for biodiversity, ecosystem function, and regulatory compliance.*

#### **(3.1.1.11) Primary financial effect of the risk**

*Select from:*

☒ Fines, penalties or enforcement orders

#### **(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization**

*Select all that apply*

☒ Short-term

#### **(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon**

*Select from:*

☒ About as likely as not

#### **(3.1.1.14) Magnitude**

*Select from:*

☒ Medium

#### **(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons**

*While construction activities can present pollution risks, Kier operates under robust environmental management systems and strict regulatory controls. Measures such as site-specific pollution prevention plans, permitting regimes, regular inspections and ISO 14001-certified processes ensure risks are identified and effectively managed. As a result, the likelihood of significant incidents is low, and any financial risk to Kier from pollution-related events is therefore limited.*

#### **(3.1.1.17) Are you able to quantify the financial effect of the risk?**

*Select from:*

☒ Yes

#### (3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

0

#### (3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

0

#### (3.1.1.25) Explanation of financial effect figure

*Kier operations operate under a certified to ISO14001:2015 environmental management system Within operations we have c. 60 environmental professionals, working to manage environmental risks across the entire project lifecycle We deliver IEMA approved environmental training to operational staff; ensuring competent management of environmental risks and opportunities Our in-house environmental consulting teams provide expert support to operations where technical solutions are required Our mature controls mean we do not expect additional costs expected relating to this risk*

#### (3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☒ Implementation of environmental best practices in direct operations

#### (3.1.1.27) Cost of response to risk

0

#### (3.1.1.28) Explanation of cost calculation

*Kier operations operate under a certified to ISO14001:2015 environmental management system Within operations we have c. 60 environmental professionals, working to manage environmental risks across the entire project lifecycle We deliver IEMA approved environmental training to operational staff; ensuring competent management of environmental risks and opportunities Our in-house environmental consulting teams provide expert support to operations where technical solutions are required Our mature controls mean we do not expect additional costs expected relating to this risk*

#### (3.1.1.29) Description of response

*Kier operations operate under a certified to ISO14001:2015 environmental management system Within operations we have c. 60 environmental professionals, working to manage environmental risks across the entire project lifecycle We deliver IEMA approved environmental training to operational staff; ensuring competent management of environmental risks and opportunities Our in-house environmental consulting teams provide expert support to operations where technical solutions are required Our mature controls mean we do not expect additional costs expected relating to this risk*

## Climate change

### (3.1.1.1) Risk identifier

Select from:

☒ Risk2

### (3.1.1.3) Risk types and primary environmental risk driver

Technology

☒ Transition to lower emissions technology and products

### (3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

### (3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ United Kingdom of Great Britain and Northern Ireland

### (3.1.1.9) Organization-specific description of risk

*Achieving the increasingly stringent regulatory and contractual sustainability requirements will rely on the ability of manufacturers to adapt their processes at the required pace, and the effective allocation of budgets to support innovation at a project level. This may result in various impacts, such as service disruption due to non-availability of materials, increased procurement costs as demand exceeds supply, and a reduction in stakeholder confidence if targets / requirements cannot be met.*

### (3.1.1.11) Primary financial effect of the risk

Select from:

☒ Increased indirect [operating] costs

#### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Medium-term

#### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ More likely than not

#### (3.1.1.14) Magnitude

Select from:

☒ Medium

#### (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Where emerging technology and innovation is prohibitively expensive due to the costs being unable to be recuperated from the contract budget and or supply chain demand exceeding supply, this may result in an inability to meet climate targets and therefore reputational damage associated impacts on valuation. Our mitigation for this risk however is extensive (see response to risk column) and therefore minimises the potential reputational damage risk and associated financial impact. The residual financial impact is therefore not expected to have a significant impact on the financial position, financial performance and cashflows.*

#### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ No

#### (3.1.1.26) Primary response to risk

Engagement

☒ Engage with customers

### (3.1.1.27) Cost of response to risk

0

### (3.1.1.28) Explanation of cost calculation

*Our climate transition plan has already been developed and continues to be implemented as part of our sustainability strategy, therefore there are currently no expected additional costs of responding to this risk.*

### (3.1.1.29) Description of response

*We collaborate with suppliers, peers and clients regularly through various channels to address this risk, engaging with our supply chain to support decarbonisation. Recently this has included our contribution to a collaborative industry research project into the sustainability of HVO fuel, and we are now looking at the practicalities of requiring our priority suppliers to obtain SBTi validation.*

## Climate change

### (3.1.1.1) Risk identifier

Select from:

☒ Risk3

### (3.1.1.3) Risk types and primary environmental risk driver

Liability

☒ Non-compliance with legislation

### (3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Downstream value chain

### (3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ United Kingdom of Great Britain and Northern Ireland

#### (3.1.1.9) Organization-specific description of risk

*Expanding client sustainability requirements are becoming more frequent and onerous, therefore creating additional responsibilities during project delivery. Emerging disclosure requirements, e.g. ISSB, also create additional reporting burden and associated auditing and administrative costs. We may be at risk of reduced client and investor confidence and therefore fail to secure contracts if we fail to deliver on targets and requirements.*

#### (3.1.1.11) Primary financial effect of the risk

Select from:

☒ Increased compliance costs

#### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Medium-term

#### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Likely

#### (3.1.1.14) Magnitude

Select from:

☒ Medium

#### (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Future adoption of more stringent mandatory disclosure standards in the UK poses the risk of significant additional reporting burdens on the company. With the potential for >1,000 data points being required, this would represent an additional burden and entail associated auditing and administrative costs. Non-compliance*



*with these disclosure requirements may result in loss of contracts and reputational damage, however following the mitigation measures identified this risk is not expected to result in a significant financial impact.*

### **(3.1.1.17) Are you able to quantify the financial effect of the risk?**

Select from:

☒ No

### **(3.1.1.26) Primary response to risk**

Compliance, monitoring and targets

☒ Greater compliance with regulatory requirements

### **(3.1.1.27) Cost of response to risk**

0

### **(3.1.1.28) Explanation of cost calculation**

*Our climate transition plan has already been developed and continues to be implemented as part of our sustainability strategy, therefore there are currently no expected additional costs of responding to this risk.*

### **(3.1.1.29) Description of response**

*We regularly engage with our clients to incorporate their carbon reduction plans into our design and planning. We report in full on our net zero processes, performance and ambition and continue to align with the strategies of our key stakeholders as identified through our double materiality analysis and ongoing engagement. Our Whole Life Carbon Assessment Service has been expanded, to lower project embodied and operational carbon, ahead of expected increasing client and regulatory requirements.*

## **Climate change**

### **(3.1.1.1) Risk identifier**

Select from:

☒ Risk4

### (3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☒ Flooding (coastal, fluvial, pluvial, groundwater)

### (3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Upstream value chain

### (3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ United Kingdom of Great Britain and Northern Ireland

### (3.1.1.9) Organization-specific description of risk

*Various acute physical events related to climate change (storms, floods, wildfires, etc.) could disrupt supply chains and operations, especially for operations located in / materials sourced from areas with less capacity to respond to such events. Some of our key material dependencies may be impacted by these risks, which could result in non-availability of key goods*

### (3.1.1.11) Primary financial effect of the risk

Select from:

☒ Disruption in upstream value chain

### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Long-term

### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ About as likely as not

#### (3.1.1.14) Magnitude

Select from:

☒ Medium

#### (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Various acute physical events related to climate change (storms, floods, wildfires, etc.) could disrupt supply chains, especially for materials sourced from areas with less capacity to respond to such events. Kier has multiple important material dependencies. Acute physical events could result in non-availability of key goods, with associated project delays and therefore lost revenue. The materiality of this risk is impacted by the climate scenario, with a higher warming projection resulting in a more significant financial impact.*

#### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ No

#### (3.1.1.26) Primary response to risk

Policies and plans

☒ Amend the Business Continuity Plan

#### (3.1.1.27) Cost of response to risk

0

#### (3.1.1.28) Explanation of cost calculation

*Our climate transition plan has already been developed and continues to be implemented as part of our sustainability strategy, therefore there are currently no expected additional costs of responding to this risk.*

### (3.1.1.29) Description of response

*We continue to use UKCP18 within our scenario analysis allowing the assessment of climate risks regionally to inform management and mitigation. We are using market-specific scenario analysis and risk assessments to continually improve operational risk controls. We collect data from our preferred suppliers to better understand our key material dependencies.*

## Climate change

### (3.1.1.1) Risk identifier

Select from:

☒ Risk5

### (3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☒ Changing temperature (air, freshwater, marine water)

### (3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

### (3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ United Kingdom of Great Britain and Northern Ireland

### (3.1.1.9) Organization-specific description of risk

*The impacts of climate change have the potential to cause service disruption across our own operations and our supply chain. For example, operations in areas of increased water scarcity and/or in areas of increasing temperatures may result in health impacts for operatives and consequently productivity losses. There is a risk that we may be exposed to increased mitigation costs or potentially lost revenue due to service disruption.*

### (3.1.1.11) Primary financial effect of the risk

Select from:

☒ Disruption in production capacity

### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Long-term

### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ About as likely as not

### (3.1.1.14) Magnitude

Select from:

☒ Medium

### (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Extreme heat may result in direct health costs, heat-induced productivity loss, and indirect losses resulting from heat-related economic disruptions throughout the supply chain, ultimately impacting revenue. By 2050, the effects of extreme heat may be systematically impacting Kier's operations, especially under high emissions scenarios.*

### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ No

### (3.1.1.26) Primary response to risk

Policies and plans

☒ Develop a climate transition plan

### (3.1.1.27) Cost of response to risk

0

### (3.1.1.28) Explanation of cost calculation

*Our climate transition plan has already been developed and continues to be implemented as part of our sustainability strategy, therefore there are currently no expected additional costs of responding to this risk.*

### (3.1.1.29) Description of response

*We integrate weather and climate risk mitigation into project design and delivery schedules ensuring operations are prepared and adapted to our changing climate. Our ISO 14001-certified environmental management system ensures environmental risks are effectively assessed and managed. In FY25 we adopted TNFD and also expanded our CDP disclosure to incorporate water and forests, therefore improving our understanding of our exposure to risks which are indirectly linked to climate.*  
[Add row]

**(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.**

## Climate change

### (3.1.2.1) Financial metric

Select from:

☒ Revenue

### (3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

0

### (3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☒ Less than 1%

### (3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

0

### (3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☒ Less than 1%

### (3.1.2.7) Explanation of financial figures

*Kier defines a substantive (high) financial impact in line with our TCFD reporting threshold of greater than £50 million. Within the reporting year, no environmental risk has met this threshold. As such, we have reported £0 and 0% of our financial metrics as being vulnerable to the substantive effects of environmental risks.*

## Water

### (3.1.2.1) Financial metric

Select from:

☒ Revenue

### (3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

0

### (3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☒ Less than 1%

#### (3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

0

#### (3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☒ Less than 1%

#### (3.1.2.7) Explanation of financial figures

*Kier defines a substantive (high) financial impact in line with our TCFD reporting threshold of greater than £50 million. Within the reporting year, no environmental risk has met this threshold. As such, we have reported £0 and 0% of our financial metrics as being vulnerable to the substantive effects of environmental risks.*

[Add row]

### (3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?

#### Row 1

##### (3.2.1) Country/Area & River basin

United Kingdom of Great Britain and Northern Ireland

☒ Other, please specify :68% of Kier sites are in locations of water stress across the UK

##### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations



### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

250

### (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 51-75%

### (3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 1-10%

### (3.2.11) Please explain

*Using climate scenario analysis, Kier has assessed the potential exposure of our operations to physical climate-related risks and identified a medium risk in the range of £10m to £50m. The principal risks considered include flooding and water scarcity, which have the potential to disrupt certain projects or supply chain activities. However, our mature ISO 14001-certified environmental management system and established operational controls provide a strong framework for managing these risks. As a result, while these physical climate-related risks are recognised as material, they are unlikely to cause a major impact on the Group's financial performance, operational continuity, or reputation.*

[Add row]

### (3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

	Water-related regulatory violations	Comment
	Select from: <input checked="" type="checkbox"/> No	We confirm that we were not prosecuted for any water-related incidents during the reporting year.

[Fixed row]

**(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?**

Select from:

☒ No, and we do not anticipate being regulated in the next three years

**(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?**

	Environmental opportunities identified
Climate change	Select from: <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized
Water	Select from: <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

**(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.**

**Climate change**

**(3.6.1.1) Opportunity identifier**

Select from:

☒ Opp1

**(3.6.1.3) Opportunity type and primary environmental opportunity driver**

Markets

- ☒ Increased demand for certified and sustainable materials

#### (3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- ☒ Downstream value chain

#### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- ☒ United Kingdom of Great Britain and Northern Ireland

#### (3.6.1.8) Organization specific description

*Kier's revenue has been assessed in alignment with the FTSE Russell Green Revenues Classification System and we have consistently observed a growing proportion of green-aligned revenue, including low carbon buildings, climate adaptation projects, and sustainable transport infrastructure. In addition to providing market growth opportunities, our mature sustainability capabilities provide barriers to market entry.*

#### (3.6.1.9) Primary financial effect of the opportunity

Select from:

- ☒ Increased revenues through access to new and emerging markets

#### (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term

#### (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- ☒ Very likely (90–100%)

### (3.6.1.12) Magnitude

Select from:

☒ High

### (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*The growth of the market for green buildings and infrastructure creates an opportunity for increased associated revenue, therefore improving the overall financial performance of the business.*

### (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ No

### (3.6.1.24) Cost to realize opportunity

0

### (3.6.1.25) Explanation of cost calculation

*The cost to realise this opportunity is considered £0 because Kier is leveraging existing capabilities, frameworks, and expertise within its current operations and project delivery teams, requiring no additional capital investment to capture the growth potential*

### (3.6.1.26) Strategy to realize opportunity

*Our Construction and Infrastructure Services business divisions retain PAS 2080 certification to ensure our processes for project design and delivery consider lifecycle sustainability impacts, aligning with the needs of our clients. In FY25 we also restructured our internal design houses, including bringing together our sustainable design capabilities to more efficiently deliver on the growing demand for sustainable buildings and infrastructure.*

## Water

### (3.6.1.1) Opportunity identifier

Select from:

☒ Opp6

### (3.6.1.3) Opportunity type and primary environmental opportunity driver

Markets

☒ Stronger competitive advantage

### (3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ United Kingdom of Great Britain and Northern Ireland

### (3.6.1.6) River basin where the opportunity occurs

Select all that apply

☒ Other, please specify :Multiple project opportunities across the United Kingdom

### (3.6.1.8) Organization specific description

*Kier has a strong market opportunity within the UK water sector, driven by increasing needs to improve water management and resilience. Demand for sustainable drainage schemes (SuDS) is growing as new developments and infrastructure projects must manage flood risk, improve water quality and enhance biodiversity. Kier is well-placed to deliver these integrated systems, drawing on expertise in civil engineering, landscaping and environmental management. There is also a significant opportunity to expand the use of nature-based solutions, such as wetlands, reedbeds and river restoration, to improve water quality, provide natural flood management and create wider ecological and community benefits. With Kier's proven track record in delivering major environmental restoration projects, this is a natural area for growth. In parallel, ageing infrastructure and tightening regulatory standards are driving a need for upgrades to water and wastewater treatment facilities across the UK. Kier's capability in complex infrastructure delivery and long-term frameworks with regulated utilities position us to capture this opportunity, supporting clients to improve efficiency, reduce carbon and ensure compliance.*

### (3.6.1.9) Primary financial effect of the opportunity

Select from:

- ☒ Increased revenues resulting from increased demand for products and services

#### (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term

#### (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- ☒ Virtually certain (99–100%)

#### (3.6.1.12) Magnitude

Select from:

- ☒ High

#### (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Kier is well-positioned to capitalize on the anticipated growth in the UK water sector, driven by regulatory pressures, environmental standards, and infrastructure investment. Sustainable Drainage Systems (SuDS): The demand for SuDS is increasing as urban areas seek to manage surface water runoff, reduce flood risks, and enhance water quality. Kier's expertise in civil engineering and building the UK and London's largest schemes positions it to deliver integrated SuDS solutions, aligning with regulatory requirements and sustainability goals. Water Treatment Upgrades: With a £104 billion investment plan announced by Ofwat, there is a significant opportunity for Kier in upgrading water and wastewater treatment facilities. Kier's appointment to multiple frameworks, such as the £850 million Yorkshire Water Non-Infrastructure Framework, underscores its role in delivering these critical infrastructure projects. In summary, Kier's strategic positioning, combined with its expertise and involvement in key projects, enables it to leverage the growing opportunities in the water sector, contributing to sustainable infrastructure development and environmental stewardship.*

#### (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

- ☒ No

### (3.6.1.24) Cost to realize opportunity

0

### (3.6.1.25) Explanation of cost calculation

*The cost to realise this opportunity is considered £0 because Kier is leveraging existing capabilities, frameworks, and expertise within its current operations and project delivery teams, requiring no additional capital investment to capture the short-term growth potential in the water sector.*

### (3.6.1.26) Strategy to realize opportunity

*Kier is strategically expanding its presence in the UK water sector by leveraging its expertise in delivering sustainable infrastructure solutions. The company is actively involved in projects that focus on enhancing water quality, increasing capacity, and implementing innovative technologies. Upgrading Water Treatment Facilities: Kier has secured significant contracts to upgrade sewage treatment works, such as the £139 million Wanlip Sewage Treatment Works project for Severn Trent. This initiative aims to enhance treatment performance, improve water quality, and increase the site's long-term resilience. Implementing Nature-Based Solutions: The company is exploring the use of nature-based solutions, such as biochar, to improve runoff water quality. Laboratory trials have demonstrated the effectiveness of biochar in removing microplastics, and real-world trials are underway to further assess its potential. Expanding Strategic Partnerships: Kier has been appointed to Southern Water's £3.1 billion Strategic Delivery Partner Framework for Asset Management Period 8 (AMP8). This partnership focuses on increasing capacity at water supply and wastewater treatment sites, alongside works to improve water safety, quality, recycling, and resilience. Through these initiatives, Kier aims to contribute to the development of resilient and sustainable water infrastructure, aligning with environmental goals and regulatory requirements.*

## Climate change

### (3.6.1.1) Opportunity identifier

Select from:

☒ Opp2

### (3.6.1.3) Opportunity type and primary environmental opportunity driver

Markets

☒ Expansion into new markets

### (3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Downstream value chain

### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ United Kingdom of Great Britain and Northern Ireland

### (3.6.1.8) Organization specific description

*The physical impacts of climate change are expected to increase the need for services to improve the resilience of buildings and infrastructure in the UK, through both proactive solutions such as flood defence projects and reactive solutions such as highways and rail infrastructure repair and maintenance. These are existing markets for Kier in which there is a potential growth opportunity as the need for these services increases.*

### (3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Increased revenues through access to new and emerging markets

### (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☒ Long-term

### (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Likely (66–100%)

### (3.6.1.12) Magnitude

Select from:

☒ High



### (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*The growth of the market for buildings and infrastructure which are resilient to the effects of climate change creates an opportunity for increased associated revenue, therefore improving the overall financial performance of the business.*

### (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ No

### (3.6.1.24) Cost to realize opportunity

0

### (3.6.1.25) Explanation of cost calculation

*The cost to realise this opportunity is considered £0 because Kier is leveraging existing capabilities, frameworks, and expertise within its current operations and project delivery teams, requiring no additional capital investment to capture the growth potential*

### (3.6.1.26) Strategy to realize opportunity

*Last year we carried out a review of the climate adaptation strategies of our clients within key markets, and we maintain a business structure which is aligned to the changing needs of our clients. We continue to use the FTSE Russell Green Revenue Classification System to assess our project revenues and continue to see positive trends in the proportion of our projects which deliver on climate resilience, e.g. flood defence.*

## Climate change

### (3.6.1.1) Opportunity identifier

Select from:

☒ Opp3

### (3.6.1.3) Opportunity type and primary environmental opportunity driver

Energy source

☒ Use of renewable energy sources

#### (3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Upstream value chain

#### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ United Kingdom of Great Britain and Northern Ireland

#### (3.6.1.8) Organization specific description

*As we transition our operations to work towards our near-term and net zero targets, we are exploring opportunities to increase self-generation of renewable electricity and opportunities to source renewable energy via lower carbon sources such as sustainable biomethane, Hydrotreated Vegetable Oil ('HVO') and electricity from Power Purchase Agreements ('PPAs'). If these opportunities are implemented, this will reduce emissions and increase resiliency to energy market volatility and potential price increases over time.*

#### (3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Reduced direct costs

#### (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☒ Medium-term

#### (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ About as likely as not (33–66%)

### (3.6.1.12) Magnitude

Select from:

☒ Low

### (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Expanding the proportion of energy acquired via fixed rate Power Purchase Agreements (PPAs), on-site renewables, and alternative fuels will increase the resiliency to energy market volatility and mitigate potential energy price increases over time, therefore reducing our expenditure and improving financial performance. However, as energy costs represent a relatively small proportion of our total operating costs, this impact is not expected to be significant.*

### (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ No

### (3.6.1.24) Cost to realize opportunity

0

### (3.6.1.25) Explanation of cost calculation

*The cost to realise this opportunity is considered £0 because Kier is leveraging existing capabilities, frameworks, and expertise within its current operations and project delivery teams, requiring no additional capital investment to capture the growth potential*

### (3.6.1.26) Strategy to realize opportunity

*Following the conclusion of the HVO research initiative led by the SCSS and part-funded by Kier, we have improved our due diligence standards and engaged with our supply chain to lock in a HVO supply, delivering price stability as we progress towards our near-term carbon reduction targets. We have also appointed a new utility broker and incorporated contractual requirements to support Kier in progressing towards more impactful energy sourcing, requiring REGO certification as a minimum and PPAs / self generation as an ambition for all direct energy supplies.*

## Climate change

### (3.6.1.1) Opportunity identifier

Select from:

☒ Opp4

### (3.6.1.3) Opportunity type and primary environmental opportunity driver

Reputational capital

☒ Improved ratings by sustainability/ESG indexes

### (3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Downstream value chain

### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ United Kingdom of Great Britain and Northern Ireland

### (3.6.1.8) Organization specific description

*Cultivating a reputation as a climate leader with a history of consistently going beyond compliance and delivering effective climate action across our value chain could lead to: – outperforming competitors and significant growth. – an ability to attract and retain top talent. – improved supply chain terms and costs. - improved access to capital*

### (3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Increased revenues resulting from increased demand for products and services

### (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☒ Medium-term

### (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ About as likely as not (33–66%)

### (3.6.1.12) Magnitude

Select from:

☒ Medium

### (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Kier's efforts in the domain of sustainability could lead to positive brand reputation impacts, resulting in increased market capitalisation.*

### (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ No

### (3.6.1.24) Cost to realize opportunity

150000

### (3.6.1.25) Explanation of cost calculation

*The internal cost of ensuring effective ESG disclosure and maintaining strong ratings is approximately £150,000, reflecting staff time and consulting support dedicated to data collection, reporting, verification, and engagement with rating agencies. This investment supports transparent, accurate, and timely ESG reporting across Kier's operations and supply chains.*

### (3.6.1.26) Strategy to realize opportunity

*We continue to work towards our Building for a Sustainable World framework which was created to align to the most material topics and our stakeholders' priorities. We regularly disclose our climate performance and supporting information through voluntary and mandatory disclosure schemes to evidence on continuous improvement.*

## Climate change

### (3.6.1.1) Opportunity identifier

Select from:

☒ Opp5

### (3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☒ Cost savings

### (3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ United Kingdom of Great Britain and Northern Ireland

### (3.6.1.8) Organization specific description

*Energy and resource efficiency will be key components of Kier's early decarbonisation efforts and is increasingly incentivised or required by regulation and clients. Kier stands to benefit through lower expenditure on resources, fuels and energy.*

### (3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Reduced direct costs

### (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☒ Medium-term

#### (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ More likely than not (50–100%)

#### (3.6.1.12) Magnitude

Select from:

☒ Medium

#### (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Energy efficiency will be a key component of Kier's early decarbonisation efforts and is increasingly incentivised / required by regulation. Kier stands to benefit from increasing energy efficiency progress through lower expenditure on fuels and electricity.*

#### (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ Yes

#### (3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

2505938

#### (3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

2505938

#### (3.6.1.23) Explanation of financial effect figures

*The figures were derived using a combination of energy efficiency audits conducted across Kier's buildings, fleet, and plant, alongside the findings from our ESOS (Energy Savings Opportunity Scheme) assessments. These audits identified specific energy-saving measures, potential efficiencies, and areas for improvement across operational sites, vehicles, and plant equipment. Calculation Method: For each recommended measure, estimated energy and fuel savings were calculated using manufacturer data, or historical consumption data. Savings were then aggregated across buildings, fleet, and plant to produce an overall estimate for each selected time horizon. This approach provides a realistic and evidence-based estimate of potential energy savings across Kier's operations, helping to inform strategic planning and sustainability reporting.*

#### **(3.6.1.24) Cost to realize opportunity**

0

#### **(3.6.1.25) Explanation of cost calculation**

*Our ESOS Action Plan has identified a series of energy efficiency opportunities including upgrading our minimum site accommodation standard, specifying a minimum EPC for new/renewed offices and driving energy awareness and engagement across our employees. We estimate that at a minimum we will achieve half of the energy savings predicted by 2030. We then multiplied this by the average electricity cost using an average from our energy broker portal. Cost savings more than outweigh the cost of implementation resulting in a 0 net cost of implementation*

#### **(3.6.1.26) Strategy to realize opportunity**

*Our ISO 14001-certified environmental management system ('EMS') ensures resources are managed sustainably, waste is avoided and we protect the natural environment. Our in-house carbon assessment and advice service helps design out high carbon materials and identify opportunities for construction process efficiency. Our continuing partnership with the Supply Chain Sustainability School provides a forum to increase supply chain skills and collaborate with our peers and clients to drive continuous improvement. Our continuing partnership with the Supply Chain Sustainability School provides a forum to increase supply chain skills and collaborate with our peers and clients to drive change.*

*[Add row]*

**(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.**

**Climate change**

#### **(3.6.2.1) Financial metric**

Select from:

☒ Revenue



### (3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

2398011

### (3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☒ 51-60%

### (3.6.2.4) Explanation of financial figures

*The revenue associated with Kier's climate change-related opportunities is categorised in line with the LSE Green Economy Mark Tier 1&2 microsectors for the last financial year. This includes: ES.03.0 – Smart City Design & Engineering (General) EM.01.0 – Buildings & Property (Integrated) (General) EM.06.0 – Lighting (General) TE.02.1 – Railway (Infrastructure) EM.08.0 – Smart & Efficient Grids Using this framework allows Kier to consistently report the financial contribution of activities that support climate change mitigation and adaptation, highlighting alignment with sustainable infrastructure and low-carbon solutions.*

## Water

### (3.6.2.1) Financial metric

Select from:

☒ Revenue

### (3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

467365

### (3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☒ 11-20%

### (3.6.2.4) Explanation of financial figures

*The revenue detailed is associated with Kier's water sector opportunities aligns with the categorisation used in the LSE Green Economy Mark for the last financial year, specifically Tier 2 microsectors. This includes: WI.06.0 – Water Infrastructure (General) WI.03.0 – Flood Control (General) WI.07.0 – Water Treatment (General) This approach provides a consistent and recognised framework for reporting the financial contribution of our water-related activities and demonstrates the alignment of these opportunities with sustainable infrastructure objectives.*

*[Add row]*

## C4. Governance

### (4.1) Does your organization have a board of directors or an equivalent governing body?

#### (4.1.1) Board of directors or equivalent governing body

Select from:

☒ Yes

#### (4.1.2) Frequency with which the board or equivalent meets

Select from:

☒ More frequently than quarterly

#### (4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☒ Executive directors or equivalent

☒ Independent non-executive directors or equivalent

#### (4.1.4) Board diversity and inclusion policy

Select from:

☒ Yes, and it is publicly available

#### (4.1.5) Briefly describe what the policy covers

*The Board recognises the benefit and value of diversity in its broadest sense and believes that having a workforce and leadership that reflects the communities Kier supports is integral to our culture. The Chairman leads the Board diversity agenda and aims to continuously improve diversity generally, including the gender, ethnic and cognitive balance, which ultimately leads to more constructive discussion and effective decision making. The policy states that the nomination committee considers the combination of skills, experience, independence and knowledge appropriate to the role as well as demographics including gender, ethnicity, age, disability, sexual orientation, geographical provenance, educational, professional and socio-economic background to the extent legally permitted, and other relevant personal attributes that can provide the range of perspectives and challenge needed to support good decision making and competitive advantage. The board aims to*

meet regulatory targets and recommendations where possible and appropriate in the context of the business. This includes, but is not limited to, aspiring to meet targets set out in the UK Listing Rules along with the recommendations of the FTSE Women Leaders Review for gender diversity and the Parker Review for ethnic diversity.

(4.1.6) Attach the policy (optional)

pol-gr-024-board-diversity-policy.pdf  
[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes
Biodiversity	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board’s oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- ☒ Board-level committee

#### (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- ☒ Yes

#### (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- ☒ Board Terms of Reference

#### (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- ☒ Scheduled agenda item in every board meeting (standing agenda item)

#### (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> Overseeing and guiding scenario analysis   | <input checked="" type="checkbox"/> Approving and/or overseeing employee incentives               |
| <input checked="" type="checkbox"/> Overseeing the setting of corporate targets  | <input checked="" type="checkbox"/> Monitoring the implementation of the business strategy        |
| <input checked="" type="checkbox"/> Monitoring progress towards corporate targets  | <input checked="" type="checkbox"/> Overseeing reporting, audit, and verification processes       |
| <input checked="" type="checkbox"/> Approving corporate policies and/or commitments  | <input checked="" type="checkbox"/> Monitoring the implementation of a climate transition plan    |
| <input checked="" type="checkbox"/> Overseeing and guiding public policy engagement  | <input checked="" type="checkbox"/> Overseeing and guiding the development of a business strategy |
| <input checked="" type="checkbox"/> Monitoring compliance with corporate policies and/or commitments                                 |   |
| <input checked="" type="checkbox"/> Overseeing and guiding the development of a climate transition plan                              |   |
| <input checked="" type="checkbox"/> Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities |   |

#### (4.1.2.7) Please explain

*The board has delegated certain responsibilities to its committees, one of which is the Environmental, Social and Governance Committee (ESG Co). The purpose of ESG Co is to assist the Board of Directors of the Company to oversee the strategy for ESG matters, including the implementation of that strategy by management, to review the Group's exposure to ESG risk, and to monitor performance against ESG targets. ESG Co meet at least three times per annum at appropriate times in the*

reporting and audit cycle and at such other times as it sees fit, and the chair of the committee reports to the Board on the committee's proceedings after each committee meeting on the nature and content of its discussions, recommendations, and action to be taken. In collaboration with Remuneration Committee, ESG Co oversee employee incentives

## Water

### (4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- ☒ Board-level committee

### (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- ☒ Yes

### (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- ☒ Board Terms of Reference

### (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- ☒ Scheduled agenda item in every board meeting (standing agenda item)

### (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> Overseeing and guiding scenario analysis        | <input checked="" type="checkbox"/> Overseeing and guiding public policy engagement            |
| <input checked="" type="checkbox"/> Overseeing the setting of corporate targets     | <input checked="" type="checkbox"/> Approving and/or overseeing employee incentives            |
| <input checked="" type="checkbox"/> Monitoring progress towards corporate targets   | <input checked="" type="checkbox"/> Monitoring the implementation of the business strategy     |
| <input checked="" type="checkbox"/> Overseeing and guiding value chain engagement   | <input checked="" type="checkbox"/> Overseeing reporting, audit, and verification processes    |
| <input checked="" type="checkbox"/> Approving corporate policies and/or commitments | <input checked="" type="checkbox"/> Monitoring the implementation of a climate transition plan |

- ☒ Overseeing and guiding the development of a business strategy
- ☒ Monitoring supplier compliance with organizational requirements
- ☒ Monitoring compliance with corporate policies and/or commitments
- ☒ Overseeing and guiding the development of a climate transition plan

#### **(4.1.2.7) Please explain**

*The board has delegated certain responsibilities to its committees, one of which is the Environmental, Social and Governance Committee (ESG Co). The purpose of ESG Co is to assist the Board of Directors of the Company to oversee the strategy for ESG matters, including the implementation of that strategy by management, to review the Group's exposure to ESG risk, and to monitor performance against ESG targets. ESG Co meet at least three times per annum at appropriate times in the reporting and audit cycle and at such other times as it sees fit, and the chair of the committee reports to the Board on the committee's proceedings after each committee meeting on the nature and content of its discussions, recommendations, and action to be taken.*

### **Biodiversity**

#### **(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue**

*Select all that apply*

- ☒ Board-level committee

#### **(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board**

*Select from:*

- ☒ Yes

#### **(4.1.2.3) Policies which outline the positions' accountability for this environmental issue**

*Select all that apply*

- ☒ Board Terms of Reference

#### **(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item**

*Select from:*

- ☒ Scheduled agenda item in every board meeting (standing agenda item)

#### (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- ☒ Overseeing and guiding scenario analysis
- ☒ Overseeing the setting of corporate targets
- ☒ Monitoring progress towards corporate targets
- ☒ Approving corporate policies and/or commitments
- ☒ Overseeing and guiding public policy engagement
- ☒ Approving and/or overseeing employee incentives
- ☒ Monitoring the implementation of the business strategy
- ☒ Overseeing and guiding the development of a business strategy
- ☒ Monitoring compliance with corporate policies and/or commitments
- ☒ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

#### (4.1.2.7) Please explain

*The board has delegated certain responsibilities to its committees, one of which is the Environmental, Social and Governance Committee (ESG Co). The purpose of ESG Co is to assist the Board of Directors of the Company to oversee the strategy for ESG matters, including the implementation of that strategy by management, to review the Group's exposure to ESG risk, and to monitor performance against ESG targets. ESG Co meet at least three times per annum at appropriate times in the reporting and audit cycle and at such other times as it sees fit, and the chair of the committee reports to the Board on the committee's proceedings after each committee meeting on the nature and content of its discussions, recommendations, and action to be taken.*

[Fixed row]

### (4.2) Does your organization's board have competency on environmental issues?

#### Climate change

#### (4.2.1) Board-level competency on this environmental issue

Select from:

- ☒ Yes

#### (4.2.2) Mechanisms to maintain an environmentally competent board



*Select all that apply*

- ☒ Consulting regularly with an internal, permanent, subject-expert working group
- ☒ Engaging regularly with external stakeholders and experts on environmental issues
- ☒ Integrating knowledge of environmental issues into board nominating process
- ☒ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- ☒ Having at least one board member with expertise on this environmental issue

#### **(4.2.3) Environmental expertise of the board member**

Experience

- ☒ Executive-level experience in a role focused on environmental issues

## **Water**

#### **(4.2.1) Board-level competency on this environmental issue**

*Select from:*

- ☒ Yes

#### **(4.2.2) Mechanisms to maintain an environmentally competent board**

*Select all that apply*

- ☒ Consulting regularly with an internal, permanent, subject-expert working group
- ☒ Engaging regularly with external stakeholders and experts on environmental issues
- ☒ Integrating knowledge of environmental issues into board nominating process
- ☒ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- ☒ Having at least one board member with expertise on this environmental issue

#### **(4.2.3) Environmental expertise of the board member**

Experience

- ☒ Executive-level experience in a role focused on environmental issues

[Fixed row]

#### (4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes
Biodiversity	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

#### (4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

##### Climate change

##### (4.3.1.1) Position of individual or committee with responsibility

Executive level

☒ Other C-Suite Officer, please specify :Chief People Officer

##### (4.3.1.2) Environmental responsibilities of this position

#### Dependencies, impacts, risks and opportunities

- ✓ Assessing environmental dependencies, impacts, risks, and opportunities
- ✓ Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- ✓ Managing environmental dependencies, impacts, risks, and opportunities

#### Engagement

- ✓ Managing engagement in landscapes and/or jurisdictions
- ✓ Managing public policy engagement related to environmental issues
- ✓ Managing supplier compliance with environmental requirements
- ✓ Managing value chain engagement related to environmental issues

#### Policies, commitments, and targets

- ✓ Monitoring compliance with corporate environmental policies and/or commitments
- ✓ Measuring progress towards environmental corporate targets
- ✓ Measuring progress towards environmental science-based targets
- ✓ Setting corporate environmental policies and/or commitments
- ✓ Setting corporate environmental targets

#### Strategy and financial planning

- ✓ Developing a climate transition plan
- ✓ Implementing a climate transition plan
- ✓ Conducting environmental scenario analysis
- ✓ Managing annual budgets related to environmental issues
- ✓ Implementing the business strategy related to environmental issues
- ✓ Developing a business strategy which considers environmental issues
- ✓ Managing environmental reporting, audit, and verification processes
- ✓ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

#### Other

- ✓ Providing employee incentives related to environmental performance

#### (4.3.1.4) Reporting line

Select from:

- ☒ Reports to the board directly

#### (4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ Quarterly

#### (4.3.1.6) Please explain

*The CPO has direct responsibility for sustainability and people-related risks across the business, including those linked to environmental and social impact, and provides oversight of our workforce and sustainability framework. The CPO attends the Board ESG Committee and the Group MD ESG meeting, both held at least quarterly, and reports to the Board on sustainability and people-related sustainability matters through the Board ESG Committee and remuneration committee*

### Water

#### (4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☒ Other C-Suite Officer, please specify :Chief People Officer

#### (4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- ☒ Assessing environmental dependencies, impacts, risks, and opportunities
- ☒ Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- ☒ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- ☒ Managing engagement in landscapes and/or jurisdictions
- ☒ Managing public policy engagement related to environmental issues

- ☒ Managing supplier compliance with environmental requirements
- ☒ Managing value chain engagement related to environmental issues

#### Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Measuring progress towards environmental corporate targets
- ☒ Setting corporate environmental policies and/or commitments
- ☒ Setting corporate environmental targets

#### Strategy and financial planning

- ☒ Developing a climate transition plan
- ☒ Implementing a climate transition plan
- ☒ Managing annual budgets related to environmental issues
- ☒ Implementing the business strategy related to environmental issues
- ☒ Developing a business strategy which considers environmental issues
- ☒ Managing environmental reporting, audit, and verification processes
- ☒ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

#### Other

- ☒ Providing employee incentives related to environmental performance

### (4.3.1.4) Reporting line

#### Select from:

- ☒ Reports to the board directly

### (4.3.1.5) Frequency of reporting to the board on environmental issues

#### Select from:

- ☒ Quarterly

### (4.3.1.6) Please explain

*The CPO has direct responsibility for sustainability and people-related risks across the business, including those linked to environmental and social impact, and provides oversight of our workforce and sustainability framework. The CPO attends the Board ESG Committee and the Group MD ESG meeting, both held at least quarterly, and reports to the Board on sustainability and people-related sustainability matters through the Board ESG Committee and remuneration committee*

## **Biodiversity**

### **(4.3.1.1) Position of individual or committee with responsibility**

Executive level

☒ Other C-Suite Officer, please specify :Chief People Officer

### **(4.3.1.2) Environmental responsibilities of this position**

Dependencies, impacts, risks and opportunities

- ☒ Assessing environmental dependencies, impacts, risks, and opportunities
- ☒ Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- ☒ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- ☒ Managing engagement in landscapes and/or jurisdictions
- ☒ Managing public policy engagement related to environmental issues
- ☒ Managing supplier compliance with environmental requirements
- ☒ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Measuring progress towards environmental corporate targets
- ☒ Setting corporate environmental policies and/or commitments
- ☒ Setting corporate environmental targets

Strategy and financial planning

- ☒ Developing a climate transition plan
- ☒ Implementing a climate transition plan

- ☒ Managing annual budgets related to environmental issues
- ☒ Implementing the business strategy related to environmental issues
- ☒ Developing a business strategy which considers environmental issues
- ☒ Managing environmental reporting, audit, and verification processes
- ☒ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

#### (4.3.1.4) Reporting line

Select from:

- ☒ Reports to the board directly

#### (4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ Quarterly

#### (4.3.1.6) Please explain

*The CPO has direct responsibility for sustainability and people-related risks across the business, including those linked to environmental and social impact, and provides oversight of our workforce and sustainability framework. The CPO attends the Board ESG Committee and the Group MD ESG meeting, both held at least quarterly, and reports to the Board on sustainability and people-related sustainability matters through the Board ESG Committee and remuneration committee*  
 [Add row]

### (4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

#### Climate change

#### (4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

- ☒ Yes

## (4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

10

## (4.5.3) Please explain

*Since FY23 Kier has had 10% of the LTIP (long term incentive plan) linked to the reduction of our scope 1 and 2 emissions between FY23 and the 2039 net zero ambition which has been verified by SBTi.*

## Water

## (4.5.1) Provision of monetary incentives related to this environmental issue

*Select from:*

☒ No, and we do not plan to introduce them in the next two years

## (4.5.3) Please explain

*Through our Double Materiality Assessment (DMA), water-related issues were assessed alongside a wide range of environmental, social, and business priorities. While important, the assessment provided evidence that water risks and impacts were not of sufficient material significance relative to other sustainability and business issues to be included as part remuneration metrics.*

*[Fixed row]*

**(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).**

## Climate change

## (4.5.1.1) Position entitled to monetary incentive

Board or executive level

☒ Chief Executive Officer (CEO)



### (4.5.1.2) Incentives

Select all that apply

☒ Shares

### (4.5.1.3) Performance metrics

Strategy and financial planning

☒ Achievement of climate transition plan

Emission reduction

☒ Reduction in absolute emissions

### (4.5.1.4) Incentive plan the incentives are linked to

Select from:

☒ Long-Term Incentive Plan, or equivalent, only (e.g. contractual multi-year bonus)

### (4.5.1.5) Further details of incentives

*The performance conditions in the LTIP include a reduction in carbon emissions, which carries a 10% weighting of the overall LTIP award. The performance period is three years and the awards will, subject to the satisfaction of the performance conditions, vest on the third anniversary of the grant date. The performance conditions are aligned with the emissions reduction trajectory of our Science Based Targets (SBT), requiring a 10% stretch beyond our SBTs for full vesting Eligibility for the LTIP as defined above also includes leadership and strategic managers.*

### (4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

*The CEO has direct responsibility for risk, including climate change, across the business and provides oversight of our sustainability strategy. The CEO reports to the board on climate-related matters via the Board ESG Committee and also sits on the Group MD ESG Committee forums which have significant influence over business planning to support the achievement of our carbon targets. Performance against the SBT and LTIP targets is reviewed in these committees quarterly.*

## Climate change

#### (4.5.1.1) Position entitled to monetary incentive

Board or executive level

☒ Chief Financial Officer (CFO)

#### (4.5.1.2) Incentives

Select all that apply

☒ Shares

#### (4.5.1.3) Performance metrics

Strategy and financial planning

☒ Achievement of climate transition plan

Emission reduction

☒ Reduction in absolute emissions

#### (4.5.1.4) Incentive plan the incentives are linked to

Select from:

☒ Long-Term Incentive Plan, or equivalent, only (e.g. contractual multi-year bonus)

#### (4.5.1.5) Further details of incentives

*The performance conditions in the LTIP include a reduction in carbon emissions, which carries a 10% weighting of the overall LTIP award. The performance period is three years and the awards will, subject to the satisfaction of the performance conditions, vest on the third anniversary of the grant date. The performance conditions are aligned with the emissions reduction trajectory of our Science Based Targets (SBT), requiring a 10% stretch beyond our SBTs for full vesting Eligibility for the LTIP as defined above also includes leadership and strategic managers.*

#### (4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

*In addition to their involvement in the ESG forums mentioned above with the CEO, the CFO is also responsible for assessing the cost of sustainability and budget management. This incentive scheme drives consideration of the carbon reduction targets within this responsibility.*

## Climate change

### (4.5.1.1) Position entitled to monetary incentive

Board or executive level

☒ Corporate executive team

### (4.5.1.2) Incentives

*Select all that apply*

☒ Shares

### (4.5.1.3) Performance metrics

Strategy and financial planning

☒ Achievement of climate transition plan

Emission reduction

☒ Reduction in absolute emissions

### (4.5.1.4) Incentive plan the incentives are linked to

*Select from:*

☒ Long-Term Incentive Plan, or equivalent, only (e.g. contractual multi-year bonus)

### (4.5.1.5) Further details of incentives

*The performance conditions in the LTIP include a reduction in carbon emissions, which carries a 10% weighting of the overall LTIP award. The performance period is three years and the awards will, subject to the satisfaction of the performance conditions, vest on the third anniversary of the grant date. The performance conditions are aligned with the emissions reduction trajectory of our Science Based Targets (SBT), requiring a 10% stretch beyond our SBTs for full vesting Eligibility for the LTIP as defined above also includes leadership and strategic managers.*

#### (4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

*The leadership and strategic managers eligible for the LTIP sit on forums which are responsible for monitoring and managing both sustainability performance and the identification and management of sustainability risks and opportunities.*

### Climate change

#### (4.5.1.1) Position entitled to monetary incentive

Board or executive level

☒ Other C-Suite Officer, please specify :Chief People Officer

#### (4.5.1.2) Incentives

*Select all that apply*

☒ Shares

#### (4.5.1.3) Performance metrics

Strategy and financial planning

☒ Achievement of climate transition plan

Emission reduction

☒ Reduction in absolute emissions

#### (4.5.1.4) Incentive plan the incentives are linked to

*Select from:*

☒ Long-Term Incentive Plan, or equivalent, only (e.g. contractual multi-year bonus)

#### (4.5.1.5) Further details of incentives

The performance conditions in the LTIP include a reduction in carbon emissions, which carries a 10% weighting of the overall LTIP award. The performance period is three years and the awards will, subject to the satisfaction of the performance conditions, vest on the third anniversary of the grant date. The performance conditions are aligned with the emissions reduction trajectory of our Science Based Targets (SBT), requiring a 10% stretch beyond our SBTs for full vesting Eligibility for the LTIP as defined above also includes leadership and strategic managers.

**(4.5.1.6) How the position’s incentives contribute to the achievement of your environmental commitments and/or climate transition plan**

The CPO has responsibility for the development and implementation of our sustainability strategy. The CPO chairs our Group MD ESG Committee and attends the Board ESG Committee. This incentivisation initiative therefore further supports the delivery of strong performance.  
[Add row]

**(4.6) Does your organization have an environmental policy that addresses environmental issues?**

	Does your organization have any environmental policies?
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

**(4.6.1) Provide details of your environmental policies.**

Row 1

**(4.6.1.1) Environmental issues covered**

- Select all that apply
- ☒ Climate change
  - ☒ Water
  - ☒ Biodiversity

#### (4.6.1.2) Level of coverage

Select from:

- ☒ Organization-wide

#### (4.6.1.3) Value chain stages covered

Select all that apply

- ☒ Direct operations
- ☒ Upstream value chain
- ☒ Downstream value chain

#### (4.6.1.4) Explain the coverage

*Our environmental policy is reviewed annually or following a major operational or organisational change. They establish objectives and targets that are consistent with Kier's strategy. The policy coverage includes all Kier employees and organisations working on our behalf (upstream value chain), and include commitments to support lifecycle impacts of the building and infrastructure services we provide (downstream value chain) and to comply with mandatory and voluntary compliance obligations including legislation, industry and voluntary sustainability standards we adopt and deem relevant to our industry and sustainability objectives. Key commitments within our environmental policy are to: Minimise environmental harm to land, air, and water through effective design and emissions control. Protect and enhance biodiversity and support healthy ecosystems in the areas where we operate. Use natural resources responsibly, including water, materials, and energy. Reduce waste and embed circular economy principles by promoting reuse and designing out waste. Achieve Net Zero (operations and supply chain) by 2045, aligned with science-based targets, inc not lobbying against climate regulation Adapt to climate change using innovative, sustainable, and nature-based design solutions. Support our clients in reducing environmental impacts throughout the full lifecycle of their projects. Ensure compliance with relevant legislation, industry codes, and voluntary environmental standards.*

#### (4.6.1.5) Environmental policy content

Environmental commitments

- ☒ Commitment to a circular economy strategy
- ☒ Commitment to comply with regulations and mandatory standards
- ☒ Commitment to take environmental action beyond regulatory compliance
- ☒ Commitment to avoidance of negative impacts on threatened and protected species
- ☒ Commitment to stakeholder engagement and capacity building on environmental issues
- ☒ Commitment to implementation of nature-based solutions that support landscape restoration and long-term protection of natural ecosystems

#### Climate-specific commitments

- ☒ Commitment to net-zero emissions
- ☒ Commitment to not funding climate-denial or lobbying against climate regulations

#### Water-specific commitments

- ☒ Commitment to control/reduce/eliminate water pollution
- ☒ Commitment to reduce water consumption volumes
- ☒ Commitment to reduce water withdrawal volumes
- ☒ Commitment to the conservation of freshwater ecosystems

#### Additional references/Descriptions

- ☒ Description of environmental requirements for procurement

### (4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

*Select all that apply*

- ☒ Yes, in line with the Paris Agreement

### (4.6.1.7) Public availability

*Select from:*

- ☒ Publicly available

### (4.6.1.8) Attach the policy

*pol-gr-021-environmental-policy.pdf*

*[Add row]*

## (4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

### (4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

*Select from:*

☒ Yes

#### (4.10.2) Collaborative framework or initiative

Select all that apply

- ☒ Race to Zero Campaign
- ☒ Science-Based Targets Initiative (SBTi)
- ☒ Task Force on Climate-related Financial Disclosures (TCFD)
- ☒ Task Force on Nature-related Financial Disclosures (TNFD)
- ☒ We Mean Business

#### (4.10.3) Describe your organization's role within each framework or initiative

*Race to Zero Campaign: As a member of this campaign, we have committed to at least halve our emissions by 2030, which is reflected in our near-term scope 1 & 2 targets. TCFD: We comply with the requirements of TCFD by disclosing our processes and structures for climate-related governance, strategy, risk management, and metrics/targets within our annual report. TNFD: Kier will adopt the Taskforce on Nature-related Financial Disclosures (TNFD) framework for reporting in 2025, enhancing transparency on nature-related risks and opportunities alongside our climate disclosures. We Mean Business: by signing up to, submitting and receiving validation from the SBTi on our net zero targets, we have demonstrated alignment with the goals of the We Mean Business Coalition.*  
[Fixed row]

**(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?**

#### (4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

- ☒ Yes, we engaged directly with policy makers

#### (4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:



☒ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

#### **(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement**

Select all that apply

☒ Paris Agreement

☒ Sustainable Development Goal 6 on Clean Water and Sanitation

#### **(4.11.4) Attach commitment or position statement**

*kier-building-for-a-sustainable-world-strategy-doc.pdf*

#### **(4.11.5) Indicate whether your organization is registered on a transparency register**

Select from:

☒ No

#### **(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan**

*Where external engagement activities are proposed or planned, these are raised either through our sustainability or communications forums or on an ad hoc basis through sustainability and communications teams. The proposals/plans are escalated to our head of environmental sustainability and head of social sustainability for review against the Group sustainability framework, and ultimate approval to proceed is provided by our Chief People Officer. Our engagement is also conducted in line with our communications policy which defines the rules of engagement. This policy is available on our website. Evidence of commitment to Paris agreement on page 18 & SDG 6 on page 23 (water efficiency) of the attached document*

*[Fixed row]*

#### **(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?**

Row 1

##### **(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers**

*Kier is actively contributing to the UK Government's Circular Economy Taskforce, bringing expertise from the built environment sector. Our involvement aims to ensure that the specific challenges and opportunities within the built environment are represented, while also helping to promote collaboration and knowledge-sharing across industry and government. Our input covers resource efficiency, including focus on water efficiency and climate action outcomes*

#### **(4.11.1.2) Environmental issues the policy, law, or regulation relates to**

*Select all that apply*

- ☒ Climate change
- ☒ Water

#### **(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment**

Low-impact production and innovation

- ☒ Circular economy
- ☒ Low environmental impact innovation and R&D
- ☒ Recycling and recyclability
- ☒ Sustainable production and consumption
- ☒ Water use and efficiency

#### **(4.11.1.4) Geographic coverage of policy, law, or regulation**

*Select from:*

- ☒ National

#### **(4.11.1.5) Country/area/region the policy, law, or regulation applies to**

*Select all that apply*

- ☒ United Kingdom of Great Britain and Northern Ireland

#### **(4.11.1.6) Your organization's position on the policy, law, or regulation**

*Select from:*

- ☒ Support with no exceptions

#### (4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

- ☒ Participation in working groups organized by policy makers

#### (4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

#### (4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

*Kier's involvement in the UK Government's Circular Economy Taskforce is directly relevant to our environmental sustainability commitments. Embedding circular economy principles supports our climate change objectives by reducing carbon emissions through material efficiency and reuse. It also underpins our responsible sourcing commitments, including timber, by encouraging closed-loop supply chains that protect forests and reduce pressure on natural resources. In addition, the circular economy approach aligns with our water stewardship efforts, as efficient resource use reduces both direct and indirect water demand, as well as the risk of pollution through waste. Participation in the Taskforce enables Kier to help inform national policy and accelerate the transition towards a more resource-efficient, resilient built environment, reinforcing our long-term commitments across climate, forests, and water.*

#### (4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

- ☒ Yes, we have evaluated, and it is aligned

#### (4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

- ☒ Paris Agreement  
☒ Sustainable Development Goal 6 on Clean Water and Sanitation

[Add row]

**(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?**

*Select from:*

☒ Yes

**(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.**

**Row 1**

**(4.12.1.1) Publication**

*Select from:*

☒ In mainstream reports, in line with environmental disclosure standards or frameworks

**(4.12.1.2) Standard or framework the report is in line with**

*Select all that apply*

☒ TCFD

☒ Other, please specify :SECR

**(4.12.1.3) Environmental issues covered in publication**

*Select all that apply*

☒ Climate change

☒ Water

☒ Biodiversity

**(4.12.1.4) Status of the publication**

*Select from:*

☒ Underway - previous year attached

#### (4.12.1.5) Content elements

Select all that apply

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Strategy              | <input checked="" type="checkbox"/> Value chain engagement  |
| <input checked="" type="checkbox"/> Governance            | <input checked="" type="checkbox"/> Biodiversity indicators |
| <input checked="" type="checkbox"/> Emission targets      |   |
| <input checked="" type="checkbox"/> Emissions figures     |   |
| <input checked="" type="checkbox"/> Risks & Opportunities |   |

#### (4.12.1.6) Page/section reference

*The ESG section of our 2024 annual report is on pages 36-64, including updates on performance against our sustainability strategy (including climate, nature, social, and other metrics), our TCFD disclosure and our SECR disclosure. Details on our stakeholder engagement, including our customers, colleagues, supply chain, and others are summarised on pages 65-67.*

#### (4.12.1.7) Attach the relevant publication

*kier-ar2024.pdf*

#### (4.12.1.8) Comment

*Within Kier's annual reporting, we disclose progress against our Building for a Sustainable World (BfaSW) framework, which covers three core environmental topics: Climate Action, Resource Efficiency, and Valuing Nature. Together, these areas enable us to address and report on the full range of CDP survey topics – including climate, water, forests, and biodiversity – ensuring our approach is both comprehensive and aligned with external stakeholder expectations.*

### Row 2

#### (4.12.1.1) Publication

Select from:

- ☒ In mainstream reports, in line with environmental disclosure standards or frameworks

#### (4.12.1.2) Standard or framework the report is in line with

Select all that apply

- ☒ TNFD
- ☒ Other, please specify :TPT

#### (4.12.1.3) Environmental issues covered in publication

Select all that apply

- ☒ Climate change
- ☒ Water
- ☒ Biodiversity

#### (4.12.1.4) Status of the publication

Select from:

- ☒ Underway - this is our first year

#### (4.12.1.5) Content elements

Select all that apply

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Strategy              | <input checked="" type="checkbox"/> Value chain engagement            |
| <input checked="" type="checkbox"/> Governance            | <input checked="" type="checkbox"/> Dependencies & Impacts            |
| <input checked="" type="checkbox"/> Emission targets      | <input checked="" type="checkbox"/> Biodiversity indicators           |
| <input checked="" type="checkbox"/> Emissions figures     | <input checked="" type="checkbox"/> Water accounting figures          |
| <input checked="" type="checkbox"/> Risks & Opportunities | <input checked="" type="checkbox"/> Content of environmental policies |

#### (4.12.1.8) Comment

*Kier is currently preparing its first integrated Climate and Nature Report, which will set out our approach to addressing environmental risks and opportunities across our operations and supply chain. This report will align with the requirements of the Taskforce on Nature-related Financial Disclosures (TNFD), the Transition Plan Taskforce (TPT), and ISO 14064 standards. By meeting these leading frameworks, Kier will provide transparent, credible reporting on both climate and nature impacts, reinforcing our commitment to robust environmental governance and supporting the expectations of our clients, investors, and stakeholders.*

[Add row]

## C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

### Climate change

#### (5.1.1) Use of scenario analysis

Select from:

☒ Yes

#### (5.1.2) Frequency of analysis

Select from:

☒ Annually

### Water

#### (5.1.1) Use of scenario analysis

Select from:

☒ Yes

#### (5.1.2) Frequency of analysis

Select from:

☒ Annually

[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

### Climate change

#### (5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 4.5

#### (5.1.1.2) Scenario used    SSPs used in conjunction with scenario

*Select from:*

☒ SSP2

#### (5.1.1.3) Approach to scenario

*Select from:*

☒ Qualitative and quantitative

#### (5.1.1.4) Scenario coverage

*Select from:*

☒ Organization-wide

#### (5.1.1.5) Risk types considered in scenario

*Select all that apply*

☒ Acute physical

☒ Chronic physical

☒ Policy

☒ Market

☒ Technology

#### (5.1.1.6) Temperature alignment of scenario

*Select from:*

☒ 2.5°C - 2.9°C



### (5.1.1.7) Reference year

2010

### (5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2030
- ☒ 2050
- ☒ 2100

### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Changes in ecosystem services provision
- ☒ Climate change (one of five drivers of nature change)

Stakeholder and customer demands

- ☒ Consumer attention to impact

Regulators, legal and policy regimes

- ☒ Global regulation
- ☒ Level of action (from local to global)
- ☒ Global targets

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*The world stays on a familiar path with uneven progress in development and income growth among countries. Efforts toward sustainable development goals advance slowly, with environmental degradation and environmental improvements in different areas. Global population growth slows down in the latter half of the century, and overall resource and energy use decreases in intensity. Income inequality persists, and challenges in reducing vulnerability to societal and environmental changes remain. Significant global mitigation action also occurs in the future, although not to the same degree as in SSP1-2.6. Medium level of electrification of transport and industry; traditional fuels phased out by 2080; high resource availability of hydrocarbons; medium level of technological improvements in regards to renewables and*

CCS; no significant change in forest cover by 2100; moderate yield growth in croplands (medium input intensity); medium livestock systems transition; medium population growth. Physical risks broadly similar to RCP 2.6 scenario, but grow more severe over time, especially by 2100.

#### (5.1.1.11) Rationale for choice of scenario

*Taken together, SSP2 and RCP 4.5 provide a realistic and decision-useful baseline for Kier's climate analysis: a world where climate change creates significant physical and transition risks but remains within a range that is still manageable with strong adaptation and resilience strategies*

### Water

#### (5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 4.5

#### (5.1.1.2) Scenario used    SSPs used in conjunction with scenario

Select from:

☒ SSP2

#### (5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

#### (5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

#### (5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

- ☒ Chronic physical
- ☒ Policy
- ☒ Market
- ☒ Technology

#### (5.1.1.6) Temperature alignment of scenario

*Select from:*

- ☒ 2.5°C - 2.9°C

#### (5.1.1.7) Reference year

2010

#### (5.1.1.8) Timeframes covered

*Select all that apply*

- ☒ 2030
- ☒ 2050
- ☒ 2100

#### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Number of ecosystems impacted
- ☒ Climate change (one of five drivers of nature change)

Stakeholder and customer demands

- ☒ Consumer sentiment

Regulators, legal and policy regimes

- ☒ Global regulation

- ☒ Level of action (from local to global)
- ☒ Global targets

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*The world stays on a familiar path with uneven progress in development and income growth among countries. Efforts toward sustainable development goals advance slowly, with environmental degradation and environmental improvements in different areas. Global population growth slows down in the latter half of the century, and overall resource and energy use decreases in intensity. Income inequality persists, and challenges in reducing vulnerability to societal and environmental changes remain. Significant global mitigation action also occurs in the future, although not to the same degree as in SSP1-2.6. Medium level of electrification of transport and industry; traditional fuels phased out by 2080; high resource availability of hydrocarbons; medium level of technological improvements in regards to renewables and CCS; no significant change in forest cover by 2100; moderate yield growth in croplands (medium input intensity); medium livestock systems transition; medium population growth. Physical risks broadly similar to RCP 2.6 scenario, but grow more severe over time, especially by 2100.*

#### (5.1.1.11) Rationale for choice of scenario

*Taken together, SSP2 and RCP 4.5 provide a realistic and decision-useful baseline for Kier's climate analysis: a world where climate change creates significant physical and transition risks but remains within a range that is still manageable with strong adaptation and resilience strategies. In addition, we have ensured our analysis goes beyond climate alone by considering the broader environmental impacts associated with these scenarios, including risks and dependencies linked to biodiversity, water, and forests. This integrated approach aligns with Kier's commitment to valuing nature and was used in combination with the recent LEAP assessment*

### Climate change

#### (5.1.1.1) Scenario used

Climate transition scenarios

- ☒ Bespoke climate transition scenario

#### (5.1.1.3) Approach to scenario

Select from:

- ☒ Qualitative and quantitative

#### (5.1.1.4) Scenario coverage

Select from:

- ☒ Organization-wide

#### (5.1.1.5) Risk types considered in scenario

Select all that apply

- ☒ Acute physical
- ☒ Chronic physical
- ☒ Policy
- ☒ Market
- ☒ Technology

#### (5.1.1.6) Temperature alignment of scenario

Select from:

- ☒ 1.6°C - 1.9°C

#### (5.1.1.7) Reference year

2010

#### (5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2030
- ☒ 2050
- ☒ 2100

#### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Changes in ecosystem services provision
- ☒ Climate change (one of five drivers of nature change)

Stakeholder and customer demands

☒ Consumer sentiment

Regulators, legal and policy regimes

☒ Global regulation

☒ Level of action (from local to global)

☒ Global targets

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*The world gradually shifts towards sustainability, emphasizing inclusive development while respecting environmental limits. Global management improves, education and health investments accelerate demographic transitions, and there's a shift towards prioritising overall human well-being over just economic growth. With a stronger commitment to development goals, inequality decreases globally and within nations. Consumption patterns prioritize minimal material growth and reduced resource usage and energy intensity. Substantial global mitigation action is undertaken in the future (significantly more than currently underway). High level of electrification of transport and industry; traditional fuels phased out by 2040; medium resource availability of hydrocarbons; high level of technological improvements in re. to renewables and CCS (used in conjunction with biomass); net afforestation by 2100; high yield growth in croplands (low input intensity); high livestock systems transition; low population growth. Physical risks steadily rise over time, but more slowly compared to other scenarios.*

#### (5.1.1.11) Rationale for choice of scenario

*Using SSP1 + RCP2.6 provides insight into how an accelerated sustainability transition might impact operations, supply chains, and resource dependencies, while also highlighting the benefits of proactive adaptation and resilience measures across climate, water, forests, and biodiversity considerations.*

### Water

#### (5.1.1.1) Scenario used

Climate transition scenarios

☒ Bespoke climate transition scenario

#### (5.1.1.3) Approach to scenario

Select from:

- ☒ Qualitative and quantitative

#### (5.1.1.4) Scenario coverage

Select from:

- ☒ Organization-wide

#### (5.1.1.5) Risk types considered in scenario

Select all that apply

- ☒ Acute physical
- ☒ Chronic physical
- ☒ Policy
- ☒ Market
- ☒ Technology

#### (5.1.1.6) Temperature alignment of scenario

Select from:

- ☒ 1.6°C - 1.9°C

#### (5.1.1.7) Reference year

2010

#### (5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2030
- ☒ 2050
- ☒ 2100

#### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ✓ Changes to the state of nature
- ✓ Changes in ecosystem services provision
- ✓ Climate change (one of five drivers of nature change)

Stakeholder and customer demands

- ✓ Consumer sentiment

Regulators, legal and policy regimes

- ✓ Global regulation
- ✓ Level of action (from local to global)
- ✓ Global targets

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*The world gradually shifts towards sustainability, emphasizing inclusive development while respecting environmental limits. Global management improves, education and health investments accelerate demographic transitions, and there's a shift towards prioritising overall human well-being over just economic growth. With a stronger commitment to development goals, inequality decreases globally and within nations. Consumption patterns prioritize minimal material growth and reduced resource usage and energy intensity. Substantial global mitigation action is undertaken in the future (significantly more than currently underway). High level of electrification of transport and industry; traditional fuels phased out by 2040; medium resource availability of hydrocarbons; high level of technological improvements in re. to renewables and CCS (used in conjunction with biomass); net afforestation by 2100; high yield growth in croplands (low input intensity); high livestock systems transition; low population growth. Physical risks steadily rise over time, but more slowly compared to other scenarios.*

#### (5.1.1.11) Rationale for choice of scenario

*Using SSP1 + RCP2.6 provides insight into how an accelerated sustainability transition might impact operations, supply chains, and resource dependencies, while also highlighting the benefits of proactive adaptation and resilience measures across climate, water, forests, and biodiversity considerations.*

### Climate change

#### (5.1.1.1) Scenario used

Physical climate scenarios

- ✓ RCP 6.0



#### (5.1.1.2) Scenario used    SSPs used in conjunction with scenario

Select from:

☒ SSP3

#### (5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

#### (5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

#### (5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical

☒ Policy

☒ Market

☒ Technology

#### (5.1.1.6) Temperature alignment of scenario

Select from:

☒ 3.0°C - 3.4°C

#### (5.1.1.7) Reference year

2010

### (5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2030
- ☒ 2050
- ☒ 2100

### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Changes in ecosystem services provision
- ☒ Climate change (one of five drivers of nature change)

Finance and insurance

- ☒ Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands

- ☒ Consumer sentiment

Regulators, legal and policy regimes

- ☒ Global regulation
- ☒ Level of action (from local to global)
- ☒ Global targets

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*Rising nationalism and security concerns prompt countries to focus inward, neglecting broader development goals. Investments in education and technology decline, slowing economic growth. Consumption remains material-intensive, worsening inequalities. Population growth varies, with low rates in developed nations and high rates in developing ones. Environmental degradation worsens due to low international priority on addressing environmental concerns. Disjointed efforts and competing priorities lead to little global mitigation action. Low electrification rate of transport and industry; continued use of traditional biomass; low resource availability of hydrocarbons; low technology improvements in regards to renewables and CCS; net deforestation of 6% by 2100; slow yield growth in croplands (high input intensity); low livestock systems transition; decreasing population in global north, dramatic population growth in global south. Onset of disruptive physical impacts occurs earlier in this scenario and are significantly more severe by 2100.*

#### (5.1.1.11) Rationale for choice of scenario

*Using SSP3 + RCP6 provides insight into how a less coordinated, higher-emissions world could impact operations, resource availability, and environmental dependencies, helping Kier to identify resilience strategies and mitigation measures across climate, water, forests, and biodiversity considerations.*

### Water

#### (5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 6.0

#### (5.1.1.2) Scenario used    SSPs used in conjunction with scenario

Select from:

☒ SSP3

#### (5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

#### (5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

#### (5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical

☒ Policy

- ☒ Market
- ☒ Technology

#### (5.1.1.6) Temperature alignment of scenario

*Select from:*

- ☒ 3.0°C - 3.4°C

#### (5.1.1.7) Reference year

2010

#### (5.1.1.8) Timeframes covered

*Select all that apply*

- ☒ 2030
- ☒ 2050
- ☒ 2100

#### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Changes in ecosystem services provision
- ☒ Climate change (one of five drivers of nature change)

Stakeholder and customer demands

- ☒ Consumer sentiment

Regulators, legal and policy regimes

- ☒ Global regulation
- ☒ Level of action (from local to global)
- ☒ Global targets

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*Rising nationalism and security concerns prompt countries to focus inward, neglecting broader development goals. Investments in education and technology decline, slowing economic growth. Consumption remains material-intensive, worsening inequalities. Population growth varies, with low rates in developed nations and high rates in developing ones. Environmental degradation worsens due to low international priority on addressing environmental concerns. Disjointed efforts and competing priorities lead to little global mitigation action. Low electrification rate of transport and industry; continued use of traditional biomass; low resource availability of hydrocarbons; low technology improvements in regards to renewables and CCS; net deforestation of 6% by 2100; slow yield growth in croplands (high input intensity); low livestock systems transition; decreasing population in global north, dramatic population growth in global south. Onset of disruptive physical impacts occurs earlier in this scenario and are significantly more severe by 2100.*

#### (5.1.1.11) Rationale for choice of scenario

*Using SSP3 + RCP6 provides insight into how a less coordinated, higher-emissions world could impact operations, resource availability, and environmental dependencies, helping Kier to identify resilience strategies and mitigation measures across climate, water, forests, and biodiversity considerations.*

### Climate change

#### (5.1.1.1) Scenario used

Physical climate scenarios

☒ Customized publicly available climate physical scenario, please specify :UK Met Office UKCP 18

#### (5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

#### (5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

#### (5.1.1.5) Risk types considered in scenario

Select all that apply

- ☒ Acute physical
- ☒ Chronic physical
- ☒ Market

#### (5.1.1.6) Temperature alignment of scenario

*Select from:*

- ☒ 1.5°C or lower

#### (5.1.1.7) Reference year

2000

#### (5.1.1.8) Timeframes covered

*Select all that apply*

- ☒ 2030
- ☒ 2050
- ☒ 2100

#### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Changes in ecosystem services provision
- ☒ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

- ☒ Global regulation
- ☒ Level of action (from local to global)

Relevant technology and science

- ☒ Granularity of available data (from aggregated to local)

Macro and microeconomy

☒ Domestic growth

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*UKCP18 (UK Climate Projections 2018) provides probabilistic climate projections for the UK, designed to support planning and decision-making under climate change. Key features include: Assumptions: Uses the latest generation of global and regional climate models (CMIP5) as input. Assumes a range of greenhouse gas concentration scenarios (Representative Concentration Pathways, e.g., RCP2.6, RCP4.5, RCP6.0). Incorporates socio-economic assumptions indirectly via the emissions scenarios that inform radiative forcing pathways. Includes sea-level rise, precipitation, temperature, and extreme event projections. Constraints: Regional climate features, especially small-scale phenomena like convective storms, are less precisely resolved. Coastal and urban microclimates may not be fully captured in the regionalised projections. UKCP18 does not directly integrate socio-economic or land-use changes at a detailed local level. Uncertainty: Scenario uncertainty: Differences in future greenhouse gas emissions pathways drive uncertainty in long-term projections. Model uncertainty: Variability between climate models in representing processes like cloud cover, ocean circulation, and feedback mechanisms. Internal variability: Natural climate variability (year-to-year or decade-to-decade fluctuations) creates uncertainty independent of emissions. Probabilistic outputs express these uncertainties, often as likelihood ranges (e.g., 5–95th percentile), rather than single deterministic outcomes.*

#### (5.1.1.11) Rationale for choice of scenario

*Kier uses UKCP18 projections in addition to global climate scenarios (e.g., SSP/RCP combinations) to provide a UK-specific perspective on physical climate risks. While global models offer a broad view of climate trajectories, they often lack the resolution to capture regional and local climate features critical to construction and infrastructure projects, such as precipitation extremes, flooding risk, drought, and coastal impacts. UKCP18 provides high-resolution, probabilistic projections for temperature, rainfall, sea level, and other variables, enabling Kier to assess project-specific exposure and inform risk management, adaptation planning, and design decisions. This ensures that climate resilience measures are appropriately targeted, supporting both operational continuity and regulatory compliance, while complementing the broader, scenario-based insights gained from SSP/RCP analyses.*

### Climate change

#### (5.1.1.1) Scenario used

Climate transition scenarios

☒ Customized publicly available climate transition scenario, please specify :UK Met Office UKCP 18

#### (5.1.1.3) Approach to scenario

Select from:

- ☒ Qualitative and quantitative

#### (5.1.1.4) Scenario coverage

*Select from:*

- ☒ Organization-wide

#### (5.1.1.5) Risk types considered in scenario

*Select all that apply*

- ☒ Acute physical
- ☒ Chronic physical
- ☒ Policy
- ☒ Market
- ☒ Technology

#### (5.1.1.6) Temperature alignment of scenario

*Select from:*

- ☒ 1.5°C or lower

#### (5.1.1.7) Reference year

2000

#### (5.1.1.8) Timeframes covered

*Select all that apply*

- ☒ 2030
- ☒ 2050
- ☒ 2100

#### (5.1.1.9) Driving forces in scenario



Local ecosystem asset interactions, dependencies and impacts

- ✓ Changes to the state of nature
- ✓ Changes in ecosystem services provision
- ✓ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

- ✓ Global regulation
- ✓ Level of action (from local to global)
- ✓ Global targets

Relevant technology and science

- ✓ Granularity of available data (from aggregated to local)

Macro and microeconomy

- ✓ Domestic growth

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*UKCP18 (UK Climate Projections 2018) provides probabilistic climate projections for the UK, designed to support planning and decision-making under climate change. Key features include: Assumptions: Uses the latest generation of global and regional climate models (CMIP5) as input. Assumes a range of greenhouse gas concentration scenarios (Representative Concentration Pathways, e.g., RCP2.6, RCP4.5, RCP6.0). Incorporates socio-economic assumptions indirectly via the emissions scenarios that inform radiative forcing pathways. Includes sea-level rise, precipitation, temperature, and extreme event projections. Constraints: Regional climate features, especially small-scale phenomena like convective storms, are less precisely resolved. Coastal and urban microclimates may not be fully captured in the regionalised projections. UKCP18 does not directly integrate socio-economic or land-use changes at a detailed local level. Uncertainty: Scenario uncertainty: Differences in future greenhouse gas emissions pathways drive uncertainty in long-term projections. Model uncertainty: Variability between climate models in representing processes like cloud cover, ocean circulation, and feedback mechanisms. Internal variability: Natural climate variability (year-to-year or decade-to-decade fluctuations) creates uncertainty independent of emissions. Probabilistic outputs express these uncertainties, often as likelihood ranges (e.g., 5–95th percentile), rather than single deterministic outcomes.*

#### (5.1.1.11) Rationale for choice of scenario

*Kier uses UKCP18 projections in addition to global climate scenarios (e.g., SSP/RCP combinations) to provide a UK-specific perspective on physical climate risks. While global models offer a broad view of climate trajectories, they often lack the resolution to capture regional and local climate features critical to construction and infrastructure projects, such as precipitation extremes, flooding risk, drought, and coastal impacts. UKCP18 provides high-resolution, probabilistic projections for temperature, rainfall, sea level, and other variables, enabling Kier to assess project-specific exposure and inform risk management, adaptation planning, and design*

decisions. This ensures that climate resilience measures are appropriately targeted, supporting both operational continuity and regulatory compliance, while complementing the broader, scenario-based insights gained from SSP/RCP analyses.

## Climate change

### (5.1.1.1) Scenario used

Physical climate scenarios

☒ Customized publicly available climate physical scenario, please specify :UK Met Office UKCP18

### (5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical

☒ Policy

☒ Market

☒ Technology

### (5.1.1.6) Temperature alignment of scenario

Select from:

☒ 2.5°C - 2.9°C

#### (5.1.1.7) Reference year

2000

#### (5.1.1.8) Timeframes covered

*Select all that apply*

☒ 2030

☒ 2050

☒ 2100

#### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☒ Changes to the state of nature

☒ Changes in ecosystem services provision

☒ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

☒ Global regulation

☒ Level of action (from local to global)

☒ Global targets

Relevant technology and science

☒ Granularity of available data (from aggregated to local)

Macro and microeconomy

☒ Domestic growth

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

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### Climate change

#### (5.1.1.1) Scenario used

Climate transition scenarios

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#### (5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

#### (5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

#### (5.1.1.5) Risk types considered in scenario

*Select all that apply*

- ☒ Acute physical
- ☒ Chronic physical
- ☒ Policy
- ☒ Market
- ☒ Technology

#### (5.1.1.6) Temperature alignment of scenario

*Select from:*

- ☒ 2.5°C - 2.9°C

#### (5.1.1.7) Reference year

2000

#### (5.1.1.8) Timeframes covered

*Select all that apply*

- ☒ 2030
- ☒ 2050
- ☒ 2100

#### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Changes in ecosystem services provision
- ☒ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

- ☑ Global regulation
- ☑ Level of action (from local to global)
- ☑ Global targets

Relevant technology and science

- ☑ Granularity of available data (from aggregated to local)

Macro and microeconomy

- ☑ Domestic growth

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*UKCP18 (UK Climate Projections 2018) provides probabilistic climate projections for the UK, designed to support planning and decision-making under climate change. Key features include: Assumptions: Uses the latest generation of global and regional climate models (CMIP5) as input. Assumes a range of greenhouse gas concentration scenarios (Representative Concentration Pathways, e.g., RCP2.6, RCP4.5, RCP6.0). Incorporates socio-economic assumptions indirectly via the emissions scenarios that inform radiative forcing pathways. Includes sea-level rise, precipitation, temperature, and extreme event projections. Constraints: Regional climate features, especially small-scale phenomena like convective storms, are less precisely resolved. Coastal and urban microclimates may not be fully captured in the regionalised projections. UKCP18 does not directly integrate socio-economic or land-use changes at a detailed local level. Uncertainty: Scenario uncertainty: Differences in future greenhouse gas emissions pathways drive uncertainty in long-term projections. Model uncertainty: Variability between climate models in representing processes like cloud cover, ocean circulation, and feedback mechanisms. Internal variability: Natural climate variability (year-to-year or decade-to-decade fluctuations) creates uncertainty independent of emissions. Probabilistic outputs express these uncertainties, often as likelihood ranges (e.g., 5–95th percentile), rather than single deterministic outcomes.*

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## Climate change

#### (5.1.1.1) Scenario used

Climate transition scenarios

☒ Customized publicly available climate transition scenario, please specify :UK Met office UKCP18

#### (5.1.1.3) Approach to scenario

*Select from:*

☒ Qualitative and quantitative

#### (5.1.1.4) Scenario coverage

*Select from:*

☒ Organization-wide

#### (5.1.1.5) Risk types considered in scenario

*Select all that apply*

☒ Acute physical

☒ Chronic physical

☒ Policy

☒ Market

☒ Technology

#### (5.1.1.6) Temperature alignment of scenario

*Select from:*

☒ 3.0°C - 3.4°C

#### (5.1.1.7) Reference year

2000

### (5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2030
- ☒ 2050
- ☒ 2100

### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Changes in ecosystem services provision
- ☒ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

- ☒ Global regulation
- ☒ Level of action (from local to global)
- ☒ Global targets

Relevant technology and science

- ☒ Granularity of available data (from aggregated to local)

Macro and microeconomy

- ☒ Domestic growth

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*UKCP18 (UK Climate Projections 2018) provides probabilistic climate projections for the UK, designed to support planning and decision-making under climate change. Key features include: Assumptions: Uses the latest generation of global and regional climate models (CMIP5) as input. Assumes a range of greenhouse gas concentration scenarios (Representative Concentration Pathways, e.g., RCP2.6, RCP4.5, RCP6.0). Incorporates socio-economic assumptions indirectly via the emissions scenarios that inform radiative forcing pathways. Includes sea-level rise, precipitation, temperature, and extreme event projections. Constraints: Regional climate features, especially small-scale phenomena like convective storms, are less precisely resolved. Coastal and urban microclimates may not be fully captured in the regionalised projections. UKCP18 does not directly integrate socio-economic or land-use changes at a detailed local level. Uncertainty: Scenario uncertainty: Differences in future greenhouse gas emissions pathways drive uncertainty in long-term projections. Model uncertainty: Variability between climate models in*



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### Climate change

#### (5.1.1.1) Scenario used

Physical climate scenarios

☒ Customized publicly available climate physical scenario, please specify :UK Met office UKCP18

#### (5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

#### (5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

#### (5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical

- ☒ Policy
- ☒ Market
- ☒ Technology

#### (5.1.1.6) Temperature alignment of scenario

*Select from:*

- ☒ 3.0°C - 3.4°C

#### (5.1.1.7) Reference year

2000

#### (5.1.1.8) Timeframes covered

*Select all that apply*

- ☒ 2030
- ☒ 2050
- ☒ 2100

#### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Changes in ecosystem services provision
- ☒ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

- ☒ Global regulation
- ☒ Level of action (from local to global)
- ☒ Global targets

Relevant technology and science

☑ Granularity of available data (from aggregated to local)

Macro and microeconomy

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#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*UKCP18 (UK Climate Projections 2018) provides probabilistic climate projections for the UK, designed to support planning and decision-making under climate change. Key features include: Assumptions: Uses the latest generation of global and regional climate models (CMIP5) as input. Assumes a range of greenhouse gas concentration scenarios (Representative Concentration Pathways, e.g., RCP2.6, RCP4.5, RCP6.0). Incorporates socio-economic assumptions indirectly via the emissions scenarios that inform radiative forcing pathways. Includes sea-level rise, precipitation, temperature, and extreme event projections. Constraints: Regional climate features, especially small-scale phenomena like convective storms, are less precisely resolved. Coastal and urban microclimates may not be fully captured in the regionalised projections. UKCP18 does not directly integrate socio-economic or land-use changes at a detailed local level. Uncertainty: Scenario uncertainty: Differences in future greenhouse gas emissions pathways drive uncertainty in long-term projections. Model uncertainty: Variability between climate models in representing processes like cloud cover, ocean circulation, and feedback mechanisms. Internal variability: Natural climate variability (year-to-year or decade-to-decade fluctuations) creates uncertainty independent of emissions. Probabilistic outputs express these uncertainties, often as likelihood ranges (e.g., 5–95th percentile), rather than single deterministic outcomes.*

#### (5.1.1.11) Rationale for choice of scenario

*Kier uses UKCP18 projections in addition to global climate scenarios (e.g., SSP/RCP combinations) to provide a UK-specific perspective on physical climate risks. While global models offer a broad view of climate trajectories, they often lack the resolution to capture regional and local climate features critical to construction and infrastructure projects, such as precipitation extremes, flooding risk, drought, and coastal impacts. UKCP18 provides high-resolution, probabilistic projections for temperature, rainfall, sea level, and other variables, enabling Kier to assess project-specific exposure and inform risk management, adaptation planning, and design decisions. This ensures that climate resilience measures are appropriately targeted, supporting both operational continuity and regulatory compliance, while complementing the broader, scenario-based insights gained from SSP/RCP analyses.*

*[Add row]*

### (5.1.2) Provide details of the outcomes of your organization's scenario analysis.

#### Climate change

##### (5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- ☒ Risk and opportunities identification, assessment and management
- ☒ Strategy and financial planning
- ☒ Resilience of business model and strategy
- ☒ Capacity building
- ☒ Target setting and transition planning

### (5.1.2.2) Coverage of analysis

Select from:

- ☒ Organization-wide

### (5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

*We have analysed and quantified how each of our climate-related risks and opportunities behaves under the scenarios outlined in this disclosure. For example, we have identified that our exposure to physical risks is greatest under an RCP 6.0 scenario, and our exposure to transition risks such as increasing disclosure requirements is greatest under an orderly transition scenario. Further details on each risk and opportunity broken down by individual scenario are available within our TCFD disclosure. The outcome of this assessment is used to inform our business strategy and targets to ensure the most significant risks and opportunities are appropriately mitigated or realised through our processes and resources, and consequently our business remains resilient to the transitional and physical impacts of climate change. A specific outcome of this work has been the addition of the Group Head of Environmental Sustainability to the Group Tender Review Committee, providing expert advice on climate-related and extreme weather (including rainfall and drought) risks and opportunities to strategic tender opportunities. When taken in aggregate, we concluded that our risk management strategies, strategy, disclosure, and ambition make our business resilient to climate change. We will continue to develop our analysis as new data is made available both internally and externally, and we will continue to monitor our climate exposures and action plans through Kier's risk management framework, governance structure, and with support from our climate consulting partner. The opportunities identified continue to be developed in line with the Group strategy and objectives.*

## Water

### (5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- ☒ Risk and opportunities identification, assessment and management
- ☒ Strategy and financial planning
- ☒ Resilience of business model and strategy
- ☒ Capacity building

☒ Target setting and transition planning

### (5.1.2.2) Coverage of analysis

Select from:

☒ Organization-wide

### (5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

*Kier's scenario analysis highlights that water availability, quality, and regulatory requirements present material but manageable risks across projects. Key risks include managing water effectively during the construction phase and adapting operations to extreme weather events such as flooding or drought. Mitigation is supported through robust construction site controls—including silt fencing, settlement ponds, dust suppression and effective planning—alongside monitoring water use, implementing sustainable drainage systems, rainwater harvesting, and engagement with supply chain partners. The analysis reinforces the need for resilient water management strategies to safeguard operational continuity, reduce environmental impact, and support regulatory compliance across Kier's portfolio. A specific outcome of this work has been the addition of the Group Head of Environmental Sustainability to the Group Tender Review Committee, providing expert advice on climate-related and extreme weather (including rainfall and drought) risks and opportunities to strategic tender opportunities.*

[Fixed row]

## (5.2) Does your organization's strategy include a climate transition plan?

### (5.2.1) Transition plan

Select from:

☒ Yes, we have a climate transition plan which aligns with a 1.5°C world

### (5.2.3) Publicly available climate transition plan

Select from:

☒ Yes

### (5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

☒ No, and we do not plan to add an explicit commitment within the next two years

#### **(5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion**

*Our construction division provides project delivery services for the public and private sectors across a number of sectors, including education, healthcare, custodial, and defence. Across these projects we take a whole life carbon approach, following a process map with defined responsibilities to ensure operational and embodied carbon is calculated and acted upon at all stages of a project. Although through this process steps are taken to reduce energy demand and prioritise renewable and electric heating systems, occasionally there are constraints preventing alternatives to gas boilers as a heating source, for example where we do not have control or influence over building design. For this reason we are unable to make this commitment.*

#### **(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan**

Select from:

☒ Our climate transition plan is voted on at AGMs and we also have an additional feedback mechanism in place

#### **(5.2.8) Description of feedback mechanism**

*Feedback is provided at the Annual General Meetings (AGMs). Additionally, the CEO and CFO together with the investor relations team deliver roadshows and one-to-one meetings with key shareholders after our half-year and full-year results. We also host a capital markets day, presenting on strategic progress and gathering feedback from our investors. Two years ago we also refreshed our sustainability framework, Building for a Sustainable World, which included engagement with key stakeholders including our investors, clients, internal employees, and supply chain via multiple channels including surveys, interviews and workshops. Throughout this process the stakeholders were asked to provide feedback on our strategy, including our transition plan, with the outcomes used to inform the development of the framework which is now live. In addition to the above we have been hosting internal webinars to engage with our internal employees on sustainable topics providing a platform to feedback on topics that are important to them.*

#### **(5.2.9) Frequency of feedback collection**

Select from:

☒ More frequently than annually

#### **(5.2.10) Description of key assumptions and dependencies on which the transition plan relies**

*Our transition plan relies on the development and advancement of technology and products which may be accelerated through legislation and other driving factors. For example, our largest scope 1 emission source is diesel. Our transition in the short term involves the use of HVO to reduce our emissions in line with our target*

trajectory, however in the medium and long term we need to maximise electrification of our operations and, where electricity is not feasible, adopt zero- or near-zero-emission fuels, e.g., green hydrogen. Our transition plan for scope 1 therefore relies on advancements in battery technology and green hydrogen generation, both of which are driven by various factors including UK Government net zero targets and an increasing market demand. To support dependencies such as these, we are involved in various collaborative initiatives such as the Supply Chain Sustainability School.

#### (5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

Over the past year, Kier has made measurable progress in advancing its climate transition objectives. Key actions include the procurement of HVO to reduce reliance on traditional bulk fuels, the integration of nature-based solutions within project delivery to support biodiversity, adaptation to our changing climate and carbon sequestration, and an increase in green revenue, reflecting the company's growing focus on sustainability-led projects. In addition, Kier has developed a strategic approach to transitioning its vehicle fleet, planning the shift from conventional vehicles to PHEV and fully electric models, supporting both operational efficiency and carbon reduction targets.

#### (5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

[iso-14064-fy24-ghg-report.pdf](#)

#### (5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

- ☒ Forests
- ☒ Water
- ☒ Biodiversity
- ☒ Other, please specify :Resource efficiency

#### (5.2.14) Explain how the other environmental issues are considered in your climate transition plan

There are clear overlaps between our climate action milestone plan (and transition) and other sustainability topics, including resource efficiency, biodiversity, water, and forests. For example, our transition towards HVO fuel links to reducing operational carbon and moving towards renewable fuels, while our focus on low-carbon concrete and steel use contribute to both climate and resource efficiency goals. The use of nature-based solutions within project delivery supports biodiversity enhancement, water management, and carbon sequestration, while sustainable timber procurement and forest-related initiatives align climate action with forest conservation and biodiversity objectives. These interlinked actions are captured in both our climate transition plan and the relevant resource efficiency and valuing nature milestone plans, ensuring coordinated delivery and integrated sustainability outcomes across Kier's operations.

[Fixed row]

### (5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

### **(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning**

*Select from:*

- ☒ Yes, both strategy and financial planning

### **(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy**

*Select all that apply*

- ☒ Products and services  
☒ Upstream/downstream value chain  
☒ Investment in R&D  
☒ Operations

*[Fixed row]*

### **(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.**

#### **Products and services**

#### **(5.3.1.1) Effect type**

*Select all that apply*

- ☒ Risks  
☒ Opportunities

#### **(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area**

*Select all that apply*

- ☒ Climate change  
☒ Water

#### **(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area**



*We have determined from our scenario analysis, double materiality assessment, and trends in our proportion of green revenue that client demand for energy-efficient, climate-resilient, and environmentally responsible assets is currently and will likely continue to increase, expanding on markets in which we operate, such as retrofit, low-carbon design solutions, nature rich and resource efficient solutions. In response to this opportunity, this financial year we have achieved PAS 2080 certification for our Construction and Infrastructure Services divisions to ensure we apply a best-practice lifecycle approach throughout design and delivery of our projects. We also continue to monitor the proportion of our revenue aligned to a green taxonomy, aiming to maintain a minimum green alignment of 50%. This response serves both to mitigate the risk of failing to meet the increasing requirements of our clients and to realise opportunities in expanding markets that address climate, water, and forest sustainability.*

## Upstream/downstream value chain

### (5.3.1.1) Effect type

*Select all that apply*

- ☒ Risks
- ☒ Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

*Select all that apply*

- ☒ Climate change
- ☒ Water

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*We have identified multiple risks and opportunities associated with our value chain. Physical climate risks, resource efficiency, and nature-related impacts are particularly relevant to our upstream value chain, as key material dependencies—such as timber, water-intensive products, and biodiversity-sensitive inputs—may be impacted by extreme weather, resource scarcity, or ecosystem degradation, potentially causing project delays and increased costs. These considerations have been integrated into our wider sustainability strategy. As our purchased goods and services make up the largest proportion of our carbon footprint, circular economy approaches, efficient material use, and supply chain collaboration are critical to achieving our near-term and net zero targets, with reputational benefits. To help realise this opportunity, we are engaged in multiple initiatives to improve data quality, reduce material intensity, and address carbon-intensive or environmentally sensitive activities. This includes our commitment to Modern Methods of Construction (MMC), through “The Choice Factory,” which makes efficient MMC practices simple and desirable, supporting both the sustainability goals of our clients and wider environmental objectives including resource efficiency and circularity.*

## Investment in R&D

### (5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

#### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- ☒ Climate change
- ☒ Water

#### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*Research and development is a critical enabler of Kier's sustainability and innovation agenda, helping us to test and implement solutions that reduce environmental impact, enhance efficiency, and deliver value for our clients. Recent R&D initiatives include trials of biochar for filtering microplastics from road run-off, supporting water quality and ecosystem protection; the use of Elastomac for more durable, low-carbon road repairs, reducing material consumption and maintenance frequency; and hydrogen/solar hybrid generators, which provide low-emission, off-grid power solutions for construction sites. These examples demonstrate Kier's strategy & commitment to innovating across materials, energy, and environmental solutions, enabling both operational improvements and broader sustainability outcomes.*

### Operations

#### (5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

#### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- ☒ Climate change
- ☒ Water

#### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*Our own operations are subject to a range of risks and opportunities. Transition risks include potential exposure to future carbon pricing mechanisms, while physical risks relate to climate impacts on operational productivity and resource availability. Our climate transition plan addresses these risks; for example, during the reporting year we began planning an internal carbon pricing mechanism to accelerate carbon reduction and mitigate potential external costs. We have also identified several opportunities linked to resource efficiency, circular economy practices, and enhanced nature outcomes. These include enhancing material and energy efficiency, reducing waste, protecting biodiversity on sites, and improving resilience to fossil fuel market volatility through adoption of low-carbon and renewable energy solutions such as self-generation and PPAs. These opportunities are integrated and managed through our climate and sustainability strategies*  
[Add row]

## **(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.**

### **Row 1**

#### **(5.3.2.1) Financial planning elements that have been affected**

*Select all that apply*

☒ Revenues

#### **(5.3.2.2) Effect type**

*Select all that apply*

☒ Risks

☒ Opportunities

#### **(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements**

*Select all that apply*

☒ Climate change

#### **(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements**

*As part of our risk and opportunity assessment we have identified increasing client requirements to support climate change mitigation and adaptation. This includes growth opportunities in existing markets, for example an increased demand for low carbon / net zero / energy efficient buildings and infrastructure and an increased client requirement for infrastructure resilient to the effects of climate change. While these growing markets present opportunities, we have also identified a risk in our TCFD assessment of losing contracts if we fail to fulfil on our increasing customer requirements. In response to these risks and opportunities, we have begun*

calculating our proportion of green revenue as a proportion of total revenue on an annual basis to monitor our growth in these areas, seeing an increase in the past two years. Our Construction and Infrastructure Services divisions have obtained PAS 2080 certification to ensure their processes for designing and delivering projects consider the lifecycle impacts, and to demonstrate this competency to our clients. Our Property division continues to develop sustainable offices, and our in-house low carbon design consultancy also continues to support our projects with design guidance and the completion of lifecycle assessments. Additionally, our Group Head of Environmental Sustainability now sits on our tender review committee, providing guidance to ensure that we manage the risk of taking on potentially carbon intensive works without allowing for the appropriate mitigation measures.

## Row 2

### (5.3.2.1) Financial planning elements that have been affected

Select all that apply

☒ Direct costs

### (5.3.2.2) Effect type

Select all that apply

☒ Risks

☒ Opportunities

### (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☒ Climate change

☒ Water

### (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Kier recognises that extreme weather events and challenges in managing water during construction can lead to increased costs. Heavy rainfall, flooding, or drought can disrupt site operations, damage temporary infrastructure, and require additional measures to control silt, manage surface water, or protect local ecosystems. Such events may also extend project timelines, increase labour and equipment requirements, and necessitate engagement with specialist contractors for mitigation. While these risks are managed through robust site planning, sustainable drainage systems, settlement ponds, silt fencing, and contingency measures, the potential for unexpected operational costs remains, particularly where extreme weather coincides with complex construction activities. At the same time, there are opportunities to use project design to contribute to local flood prevention and water retention capacity, helping to protect neighbouring communities. These opportunities are becoming increasingly important as climate change drives more frequent and severe weather events, creating a greater need for robust and resilient solutions. In

response, our Group Head of Environmental Sustainability now sits on our tender review committee, providing guidance to ensure that we manage the risks and opportunities when tendering for work in high-risk locations where water increases the likelihood of project delays or environmental harm.

## Row 3

### (5.3.2.1) Financial planning elements that have been affected

Select all that apply

☒ Indirect costs

### (5.3.2.2) Effect type

Select all that apply

☒ Risks

☒ Opportunities

### (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☒ Climate change

☒ Water

### (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

*Existing trees on project sites present both risks including the potential for additional protection measures, retention requirements, or regulatory restrictions that may delay works or constrain site layouts. Conversely, trees offer significant opportunities to deliver nature-based solutions (NBS), supporting urban cooling, improved air quality, drainage benefits, biodiversity enhancement, and community well-being, while helping Kier meet public and regulated sector client objectives and Biodiversity Net Gain (BNG) requirements. Thoughtful integration of trees also strengthens our reputation for sustainability and can provide work-winning advantages, demonstrating our ability to deliver environmentally responsible, resilient, and high-value projects that benefit local ecosystems and communities.*

[Add row]

**(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?**

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> A sustainable finance taxonomy	<i>Select from:</i> <input checked="" type="checkbox"/> At both the organization and activity level

[Fixed row]

## (5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

### Row 1

#### (5.4.1.1) Methodology or framework used to assess alignment

*Select from:*

☒ A sustainable finance taxonomy

#### (5.4.1.2) Taxonomy under which information is being reported

*Select from:*

☒ Other, please specify :FTSE Russell Green Revenue Classification System

#### (5.4.1.3) Objective under which alignment is being reported

*Select from:*

☒ Total across climate change mitigation and climate change adaption

#### (5.4.1.5) Financial metric

*Select from:*

**(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)**

2864585

**(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)**

71

**(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)**

71

**(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)**

71

**(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition**

*Kier holds the LSE Green Economy Mark, with 71% of our revenue qualifying in the current reporting year. The underlying methodology for this classification is the FTSE Russell Green Revenues Classification System (GRCS), which categorizes companies' revenues based on their environmental impact across various sectors and subsectors. This system provides a comprehensive and granular view of green activities and their material impact on revenue. Our aim is to maintain this at over 50%, in line with the certification requirements. While our Highways business does not currently qualify for the mark, it continues to deliver sustainable projects that prioritise safety, efficiency of travel, reduced congestion, and lower environmental impact, demonstrating our commitment to sustainability across all areas of our operations.*

[Add row]

**(5.4.2) Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance taxonomy in the reporting year.**

**Row 1**

**(5.4.2.1) Economic activity**

Select from:

☒ Construction of new buildings

#### (5.4.2.2) Taxonomy under which information is being reported

Select from:

☒ Other, please specify :FTSE Russell Green Revenues Classification System

#### (5.4.2.3) Taxonomy alignment

Select from:

☒ Taxonomy-aligned

#### (5.4.2.4) Financial metrics

Select all that apply

☒ Turnover

#### (5.4.2.5) Types of substantial contribution

Select all that apply

☒ Activity enabling mitigation

☒ Activity enabling adaptation

#### (5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

1487001

#### (5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

36.4

#### (5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year



### (5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

### (5.4.2.27) Calculation methodology and supporting information

*The total revenue presented for this activity aligns with the definition for the "Buildings & Property (Integrated) (General)" microsector within the FTSE Russell GRCS. Based on the report "Sizing the green economy: Green Revenues and the EU taxonomy" from FTSE Russell, this microsector is aligned with the "construction of new buildings" activity within the EU taxonomy. In line with the definition from the FTSE Russell GRCS, revenue generating activities included in this total include the design and/or delivery of residential, commercial and municipal buildings which contribute to international certification standards are included in this category. For Kier this includes buildings which have achieved or are working towards BREEAM, NABERS, Passivhaus, LEED and WELL, and those which have achieved or been designed to achieve net zero in operation delivered by our Construction and Property divisions. To calculate revenue arising from this activity, we track which of our projects/contracts align with the GRCS definition and use project/contract-specific revenue data to calculate the aligned revenue as both a total and as a proportion of total revenue for the reporting period. This calculation is conducted biannually and submitted to the London Stock Exchange Green Economy Mark for verification on an annual basis. The revenue and percentages presented here are based on our financial year (July 2024 - June 2025), which differs to the reporting period for other data within this disclosure. It also remains subject to change as the annual verification has not yet concluded.*

### (5.4.2.28) Substantial contribution criteria met

Select from:

☒ No

### (5.4.2.29) Details of substantial contribution criteria analysis

*A substantial contribution criteria analysis is not currently a requirement of the FTSE Russell GRCS, therefore this has not been conducted for the reporting year.*

### (5.4.2.30) Do no significant harm requirements met

Select from:

☒ No

### (5.4.2.31) Details of do no significant harm analysis

*DNSH analysis and assessment on minimum safeguards are not currently requirements of the FTSE Russell GRCS, therefore this has not been conducted for the reporting year.*

#### **(5.4.2.32) Minimum safeguards compliance requirements met**

*Select from:*

☒ No

#### **(5.4.2.33) Attach any supporting evidence**

*LSE GEM FY25 Project Revenues.xlsx*

### **Row 2**

#### **(5.4.2.1) Economic activity**

*Select from:*

☒ Infrastructure for rail transport

#### **(5.4.2.2) Taxonomy under which information is being reported**

*Select from:*

☒ Other, please specify :FTSE Russell Green Revenue Classification System

#### **(5.4.2.3) Taxonomy alignment**

*Select from:*

☒ Taxonomy-aligned

#### **(5.4.2.4) Financial metrics**

*Select all that apply*

☒ Turnover

#### **(5.4.2.5) Types of substantial contribution**

Select all that apply

☒ Activity enabling mitigation

#### (5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

840132

#### (5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

20.6

#### (5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

20.6

#### (5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

#### (5.4.2.27) Calculation methodology and supporting information

*The total revenue presented for this activity aligns with the definition for the "Railway (Infrastructure)" microsector within the FTSE Russell GRCS. Based on the report "Sizing the green economy: Green Revenues and the EU taxonomy" from FTSE Russell, this microsector is aligned with the "Infrastructure for low carbon transport (road transport)" activity within the EU taxonomy. In line with the definitions within the FTSE Russell GRCS, revenue generating activities included in this category are related to the design and construction of rail infrastructure within this category. This includes the rail projects delivered by our Infrastructure Services division. To calculate revenue arising from this activity, we track which of our projects/contracts align with the GRCS definition and use project/contract-specific revenue data to calculate the aligned revenue as both a total and as a proportion of total revenue for the reporting period. This calculation is conducted biannually and submitted to the London Stock Exchange Green Economy Mark for verification on an annual basis. The revenue and percentages presented here are based on our financial year (July 2024 - June 2025), which differs to the reporting period for other data within this disclosure. It also remains subject to change as the annual verification has not yet concluded.*

#### (5.4.2.28) Substantial contribution criteria met

Select from:

☒ No

#### (5.4.2.29) Details of substantial contribution criteria analysis

*A substantial contribution criteria analysis is not currently a requirement of the FTSE Russell GRCS, therefore this has not been conducted for the reporting year.*

#### (5.4.2.30) Do no significant harm requirements met

Select from:

☒ No

#### (5.4.2.31) Details of do no significant harm analysis

*DNSH analysis and assessment on minimum safeguards are not currently requirements of the FTSE Russell GRCS, therefore this has not been conducted for the reporting year.*

#### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☒ No

#### (5.4.2.33) Attach any supporting evidence

*LSE GEM FY25 Project Revenues.xlsx*

### Row 3

#### (5.4.2.1) Economic activity

Select from:

☒ Flood risk prevention and protection infrastructure

#### (5.4.2.2) Taxonomy under which information is being reported

Select from:

☒ Other, please specify :FTSE Russell Green Revenues Classification System

#### (5.4.2.3) Taxonomy alignment

Select from:

☒ Taxonomy-aligned

#### (5.4.2.4) Financial metrics

Select all that apply

☒ Turnover

#### (5.4.2.5) Types of substantial contribution

Select all that apply

☒ Activity enabling adaptation

#### (5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

133035

#### (5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

3.3

#### (5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0

#### (5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

3.3

#### **(5.4.2.27) Calculation methodology and supporting information**

*The total revenue presented for this activity aligns with the definition for the "Flood Control (General)" microsector within the FTSE Russell GRCS. Based on the report "Sizing the green economy: Green Revenues and the EU taxonomy" from FTSE Russell, this microsector is aligned with the "Engineering activities and related technical consultancy dedicated to adaptation to climate change" activity within the EU taxonomy. In line with the definitions of the FTSE Russell GRCS, revenue generating activities related to the design, development and installation of products and services that prevent or reduce the impact of flood waters are included in this category. This includes the flood defence projects delivered by our Infrastructure Services division. To calculate revenue arising from this activity, we track which of our projects/contracts align with the GRCS definition and use project/contract-specific revenue data to calculate the aligned revenue as both a total and as a proportion of total revenue for the reporting period. This calculation is conducted biannually and submitted to the London Stock Exchange Green Economy Mark for verification on an annual basis. The revenue and percentages presented here are based on our financial year (July 2024 - June 2025), which differs to the reporting period for other data within this disclosure. It also remains subject to change as the annual verification has not yet concluded.*

#### **(5.4.2.28) Substantial contribution criteria met**

Select from:

☒ No

#### **(5.4.2.29) Details of substantial contribution criteria analysis**

*A substantial contribution criteria analysis is not currently a requirement of the FTSE Russell GRCS, therefore this has not been conducted for the reporting year.*

#### **(5.4.2.30) Do no significant harm requirements met**

Select from:

☒ No

#### **(5.4.2.31) Details of do no significant harm analysis**

*DNSH analysis and assessment on minimum safeguards are not currently requirements of the FTSE Russell GRCS, therefore this has not been conducted for the reporting year.*

#### **(5.4.2.32) Minimum safeguards compliance requirements met**

Select from:

☒ No

### (5.4.2.33) Attach any supporting evidence

*LSE GEM FY25 Project Revenues.xlsx*

## Row 4

### (5.4.2.1) Economic activity

*Select from:*

☒ Construction, extension and operation of waste water collection and treatment

### (5.4.2.2) Taxonomy under which information is being reported

*Select from:*

☒ Other, please specify :FTSE Russell Green Revenues Classification System

### (5.4.2.3) Taxonomy alignment

*Select from:*

☒ Taxonomy-aligned

### (5.4.2.4) Financial metrics

*Select all that apply*

☒ Turnover

### (5.4.2.5) Types of substantial contribution

*Select all that apply*

☒ Activity enabling adaptation

### (5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

27880

#### (5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.7

#### (5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0

#### (5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0.7

#### (5.4.2.27) Calculation methodology and supporting information

*The total revenue presented for this activity aligns with the definition for the "Water Treatment (General)" microsector within the FTSE Russell GRCS. In line with the definitions of the FTSE Russell GRCS, revenue generating activities related to the design, development and installation of technologies or facilities for the separation and purification of water to meet environmental standards are included in this category. This includes the water treatment projects delivered by our Infrastructure Services division. To calculate revenue arising from this activity, we track which of our projects/contracts align with the GRCS definition and use project/contract-specific revenue data to calculate the aligned revenue as both a total and as a proportion of total revenue for the reporting period. This calculation is conducted biannually and submitted to the London Stock Exchange Green Economy Mark for verification on an annual basis. The revenue and percentages presented here are based on our financial year (July 2024 - June 2025), which differs to the reporting period for other data within this disclosure. It also remains subject to change as the annual verification has not yet concluded.*

#### (5.4.2.28) Substantial contribution criteria met

Select from:

☒ No

#### (5.4.2.29) Details of substantial contribution criteria analysis

*A substantial contribution criteria analysis is not currently a requirement of the FTSE Russell GRCS, therefore this has not been conducted for the reporting year.*

#### (5.4.2.30) Do no significant harm requirements met



Select from:

☒ No

#### (5.4.2.31) Details of do no significant harm analysis

*DNSH analysis and assessment on minimum safeguards are not currently requirements of the FTSE Russell GRCS, therefore this has not been conducted for the reporting year.*

#### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☒ No

#### (5.4.2.33) Attach any supporting evidence

*LSE GEM FY25 Project Revenues.xlsx*

### Row 5

#### (5.4.2.1) Economic activity

Select from:

☒ Construction, extension and operation of water collection, treatment and supply systems

#### (5.4.2.2) Taxonomy under which information is being reported

Select from:

☒ Other, please specify :FTSE Russell Green Revenues Classification System

#### (5.4.2.3) Taxonomy alignment

Select from:

☒ Taxonomy-aligned

#### (5.4.2.4) Financial metrics

Select all that apply

☒ Turnover

#### (5.4.2.5) Types of substantial contribution

Select all that apply

☒ Activity enabling adaptation

#### (5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

306450

#### (5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

7.5

#### (5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0

#### (5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

7.5

#### (5.4.2.27) Calculation methodology and supporting information

*The total revenue presented for this activity aligns with the definition for the "Water Infrastructure (General)" microsector within the FTSE Russell GRCS. In line with the definitions of the FTSE Russell GRCS, revenue generating activities related to the design, development or installation of products and services that enhance water infrastructure systems are included in this category. This includes our water infrastructure projects within our Infrastructure Services division. To calculate revenue arising from this activity, we track which of our projects/contracts align with the GRCS definition and use project/contract-specific revenue data to calculate the aligned revenue as both a total and as a proportion of total revenue for the reporting period. This calculation is conducted biannually and submitted to the London Stock Exchange Green Economy Mark for verification on an annual basis. The revenue and percentages presented here are based on our financial year (July 2024 - June 2025), which differs to the reporting period for other data within this disclosure. It also remains subject to change as the annual verification has not yet concluded.*

#### (5.4.2.28) Substantial contribution criteria met

Select from:

☒ No

#### (5.4.2.29) Details of substantial contribution criteria analysis

*A substantial contribution criteria analysis is not currently a requirement of the FTSE Russell GRCS, therefore this has not been conducted for the reporting year.*

#### (5.4.2.30) Do no significant harm requirements met

Select from:

☒ No

#### (5.4.2.31) Details of do no significant harm analysis

*DNSH analysis and assessment on minimum safeguards are not currently requirements of the FTSE Russell GRCS, therefore this has not been conducted for the reporting year.*

#### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☒ No

#### (5.4.2.33) Attach any supporting evidence

*LSE GEM FY25 Project Revenues.xlsx*

### Row 6

#### (5.4.2.1) Economic activity

Select from:

☒ Transmission and distribution of electricity

#### (5.4.2.2) Taxonomy under which information is being reported

Select from:

☒ Other, please specify :FTSE Russell Green Revenue Classification System

#### (5.4.2.3) Taxonomy alignment

Select from:

☒ Taxonomy-aligned

#### (5.4.2.4) Financial metrics

Select all that apply

☒ Turnover

#### (5.4.2.5) Types of substantial contribution

Select all that apply

☒ Activity enabling mitigation

#### (5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

55177

#### (5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

1.35

#### (5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

1.35

#### (5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

#### (5.4.2.27) Calculation methodology and supporting information

*The total revenue presented for this activity aligns with the definition for the "Smart & Efficient Grids" microsector within the FTSE Russell GRCS. Based on the report "Sizing the green economy: Green Revenues and the EU taxonomy" from FTSE Russell, this microsector is aligned with the "Transmission and Distribution of Electricity" activity within the EU taxonomy. In line with the definitions of the FTSE Russell GRCS, revenue generating activities related to the design, development or installation of equipment and services that enhance the efficiency of operation of the electrical power network. This includes our energy projects delivered by our Infrastructure Services division. To calculate revenue arising from this activity, we track which of our projects/contracts align with the GRCS definition and use project/contract-specific revenue data to calculate the aligned revenue as both a total and as a proportion of total revenue for the reporting period. This calculation is conducted biannually and submitted to the London Stock Exchange Green Economy Mark for verification on an annual basis. The revenue and percentages presented here are based on our financial year (July 2024 - June 2025), which differs to the reporting period for other data within this disclosure. It also remains subject to change as the annual verification has not yet concluded.*

#### (5.4.2.28) Substantial contribution criteria met

Select from:

☒ No

#### (5.4.2.29) Details of substantial contribution criteria analysis

*A substantial contribution criteria analysis is not currently a requirement of the FTSE Russell GRCS, therefore this has not been conducted for the reporting year.*

#### (5.4.2.30) Do no significant harm requirements met

Select from:

☒ No

#### (5.4.2.31) Details of do no significant harm analysis

*DNSH analysis and assessment on minimum safeguards are not currently requirements of the FTSE Russell GRCS, therefore this has not been conducted for the reporting year.*

#### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☒ No

### (5.4.2.33) Attach any supporting evidence

*LSE GEM FY25 Project Revenues.xlsx*

### Row 7

#### (5.4.2.1) Economic activity

*Select from:*

☒ Collection and transport of non-hazardous waste in source segregated fractions

#### (5.4.2.2) Taxonomy under which information is being reported

*Select from:*

☒ Other, please specify :FTSE Russell Green Revenues Classification System

#### (5.4.2.3) Taxonomy alignment

*Select from:*

☒ Taxonomy-aligned

#### (5.4.2.4) Financial metrics

*Select all that apply*

☒ Turnover

#### (5.4.2.5) Types of substantial contribution

*Select all that apply*

☒ Transitional activity

#### (5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

19210

#### (5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.5

#### (5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0.5

#### (5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

#### (5.4.2.27) Calculation methodology and supporting information

*The total revenue presented for this activity aligns with the definition for the "Waste Management (General)" microsector within the FTSE Russell GRCS. In line with the definitions of the FTSE Russell GRCS, revenue generating activities related to the operation of equipment and services for the collection, management and treatment of waste. This includes the waste management services provided within our Construction division. To calculate revenue arising from this activity, we track which of our projects/contracts align with the GRCS definition and use project/contract-specific revenue data to calculate the aligned revenue as both a total and as a proportion of total revenue for the reporting period. This calculation is conducted biannually and submitted to the London Stock Exchange Green Economy Mark for verification on an annual basis. The revenue and percentages presented here are based on our financial year (July 2024 - June 2025), which differs to the reporting period for other data within this disclosure. It also remains subject to change as the annual verification has not yet concluded.*

#### (5.4.2.28) Substantial contribution criteria met

Select from:

☒ No

#### (5.4.2.29) Details of substantial contribution criteria analysis

*A substantial contribution criteria analysis is not currently a requirement of the FTSE Russell GRCS, therefore this has not been conducted for the reporting year.*

#### (5.4.2.30) Do no significant harm requirements met

Select from:

☒ No

#### (5.4.2.31) Details of do no significant harm analysis

*DNSH analysis and assessment on minimum safeguards are not currently requirements of the FTSE Russell GRCS, therefore this has not been conducted for the reporting year.*

#### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☒ No

#### (5.4.2.33) Attach any supporting evidence

*LSE GEM FY25 Project Revenues.xlsx*

### Row 9

#### (5.4.2.1) Economic activity

Select from:

☒ Installation, maintenance and repair of energy efficiency equipment

#### (5.4.2.2) Taxonomy under which information is being reported

Select from:

☒ Other, please specify :FTSE Russell Green Revenue Classification System

#### (5.4.2.3) Taxonomy alignment

Select from:

☒ Taxonomy-aligned

#### (5.4.2.4) Financial metrics



Select all that apply

☒ Turnover

#### (5.4.2.5) Types of substantial contribution

Select all that apply

☒ Transitional activity

#### (5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

15701

#### (5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.4

#### (5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0.4

#### (5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

#### (5.4.2.27) Calculation methodology and supporting information

*The total revenue presented for this activity aligns with the definition for the "Smart City Design & Engineering (General)" microsector within the FTSE Russell GRCS. In line with the definitions of the FTSE Russell GRCS, revenue generating activities related to the design, development or installation of services that allow cities to use IT and communication technologies at a significantly higher resource efficiency level. This includes the telecommunications contracts within our Infrastructure Services division. To calculate revenue arising from this activity, we track which of our projects/contracts align with the GRCS definition and use project/contract-specific revenue data to calculate the aligned revenue as both a total and as a proportion of total revenue for the reporting period. This calculation is conducted biannually and submitted to the London Stock Exchange Green Economy Mark for verification on an annual basis. The revenue and percentages presented here are based on our financial year (July 2024 - June 2025), which differs to the reporting period for other data within this disclosure. It also remains subject to change as the annual verification has not yet concluded.*

#### (5.4.2.28) Substantial contribution criteria met

Select from:

☒ No

#### (5.4.2.29) Details of substantial contribution criteria analysis

*A substantial contribution criteria analysis is not currently a requirement of the FTSE Russell GRCS, therefore this has not been conducted for the reporting year.*

#### (5.4.2.30) Do no significant harm requirements met

Select from:

☒ No

#### (5.4.2.31) Details of do no significant harm analysis

*DNSH analysis and assessment on minimum safeguards are not currently requirements of the FTSE Russell GRCS, therefore this has not been conducted for the reporting year.*

#### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☒ No

#### (5.4.2.33) Attach any supporting evidence

*LSE GEM FY25 Project Revenues.xlsx*  
*[Add row]*

**(5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.**

#### (5.4.3.1) Details of minimum safeguards analysis

*We assess the alignment of our revenue to the FTSE Russell Green Revenues Classification System. This system allows organisations to identify eligible economic activities with substantial contribution to the EU Taxonomy's environmental objectives, as the EU Taxonomy and the GRCS are highly aligned on core activities. The GRCS is an initial step towards measuring potential alignment of portfolios with the EU taxonomy, however the requirements of the EU taxonomy to Do No Significant Harm (DNSH) and meet Minimal Social Safeguards (MSS) are not included within this process. We have therefore not conducted a minimum safeguard analysis for the data presented here during the reporting year.*

#### **(5.4.3.2) Additional contextual information relevant to your taxonomy accounting**

*In addition to the categories listed above, 3.4% of our revenue during the July 2024 - June 2025 financial year was generated from activities within the "Nuclear (General)" category of the FTSE Russell GRCS. This has not been included in the table above as this is defined as "tier 3" within the GRCS, i.e. activities related to the green economy but simultaneously associated with potential environmental challenges.*

#### **(5.4.3.3) Indicate whether you will be providing verification/assurance information relevant to your taxonomy alignment in question 13.1**

Select from:

☒ No

#### **(5.4.3.4) Please explain why you will not be providing verification/assurance information relevant to your taxonomy alignment in question 13.1**

*The LSE Green Economy Mark (GEM) data for the previous year has been independently verified by the London Stock Exchange against the FTSE Russell Green Revenues Classification System (GRCS) standards. This verification ensures that the reported proportion of revenue qualifying as "green" is accurate, robust, and aligned with internationally recognised methodology for assessing contributions to the green economy. The performance reported in 5.4.2 relates to July 2024 to June 2025 and has been published on our website and submitted to the LSE for verification but not yet verified*  
[Fixed row]

### **(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?**

#### **(5.5.1) Investment in low-carbon R&D**

Select from:

☒ Yes

### (5.5.2) Comment

*Kier invests directly into R&D of low carbon technology, materials and products and in the development of methods for the practical application of these solutions. For example, within the reporting year we co-funded the development of the Supply Chain Sustainability School's HVO Responsible Procurement guidance. This was in collaboration with our peers and value chain with the goal of identifying practical solutions to mitigate nature, climate and social risks in the supply chain of HVO fuel, enabling us to incorporate the increased use of HVO as a transition fuel within our carbon strategy.*  
[Fixed row]

### (5.5.6) Provide details of your organization's investments in low-carbon R&D for real estate and construction activities over the last three years.

#### Row 1

#### (5.5.6.1) Technology area

Select from:

☒ Biofuel appliances

#### (5.5.6.2) Stage of development in the reporting year

Select from:

☒ Large scale commercial deployment

#### (5.5.6.3) Average % of total R&D investment over the last 3 years

0

#### (5.5.6.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

4000

#### (5.5.6.5) Average % of total R&D investment planned over the next 5 years

0

#### (5.5.6.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

*Across many of our sites we are reliant on fuels where electrification isn't currently feasible, for example for the operation of HGVs and for the generation of electricity to power our off-grid sites. During the reporting year we have been involved in R&D activities relating to alternative fuels for use in such scenarios. These alternative fuels are intended to be used as transition fuels, ensuring we remain aligned with our annual carbon budgets as per the 1.5 degree reduction trajectory of our transition plan, whilst long-term solutions such as improvements in battery technology and in green hydrogen production capacity increase. During FY24, we sponsored and contributed to a collaborative industry research initiative delivered by the Supply Chain Sustainability School (SCSS) into the supply chains of HVO fuel. The purpose of this R&D activity was to produce an industry guidance document highlighting the sustainability risks associated with HVO production and best practice recommendations for mitigating these through procurement processes. The outcome of this R&D initiative was the publication of the "Responsible Sourcing of HVO - A Practical Guide" document by the SCSS. The recommendations of this guidance are currently being implemented and will support our adoption of HVO as a transition fuel in alignment with our climate commitments and transition plan.*

#### Row 2

##### (5.5.6.1) Technology area

Select from:

☒ Other, please specify :Hydrogen generators with solar

##### (5.5.6.2) Stage of development in the reporting year

Select from:

☒ Applied research and development

##### (5.5.6.3) Average % of total R&D investment over the last 3 years

0

##### (5.5.6.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

135283

##### (5.5.6.5) Average % of total R&D investment planned over the next 5 years

#### (5.5.6.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

*Investment in trials of hydrogen fuel across our business: In the reporting year Kier is conducting a pioneering 12-month trial at the Bridgwater Tidal Barrier construction site in Somerset, UK, in collaboration with the Environment Agency. This initiative aims to assess the viability of using a hybrid energy system—comprising solar panels, green hydrogen fuel cells, and battery storage—as a primary power source for construction sites lacking access to mains electricity. This trial represents a significant step towards integrating renewable energy solutions into construction practices, aligning with Kier's commitment to sustainability and innovation. The data collected will inform future strategies for deploying clean energy technologies across construction sites, supporting the industry's transition to net-zero operations. Within this reporting year, from the start of January to the end of April 2025, a total of 16,047 kWh has been used at the site - 6,588 kWh from solar power, 9,171 kWh from green hydrogen and 287 kWh from the back-up batteries. When compared to an equivalent diesel generator to run the site with no additional interventions, the trial has generated estimated savings of around 20,000 litres of diesel, resulting in approximately 53,000 kgCO<sub>2</sub>e (carbon dioxide equivalent) avoided at the point of use.*

#### Row 4

##### (5.5.6.1) Technology area

Select from:

☒ Other, please specify :Early Grid Connection - avoiding generators

##### (5.5.6.2) Stage of development in the reporting year

Select from:

☒ Full/commercial-scale demonstration

##### (5.5.6.3) Average % of total R&D investment over the last 3 years

0

##### (5.5.6.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

15000

##### (5.5.6.5) Average % of total R&D investment planned over the next 5 years

#### (5.5.6.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

*Within this reporting year Kier Construction have completed a very successful trial to demonstrate the benefits of early grid connections on construction sites. By investing in power infrastructure before works commence, the need for diesel generators is minimised, resulting in lower fuel consumption, reduced carbon emissions, and quieter, safer operations. This approach also allows sites to integrate renewable and hybrid energy solutions more efficiently, demonstrating how proactive planning can deliver both environmental and operational benefits across projects. The James Calvert Secondary School project was the first trial in FY25 which eliminated approx. 23,000 litres of fuel by switching to the grid 3.5 months earlier than our usual approach. Kier's future focus will now be to roll out this initiative across Kier Group. The main reason that this initiative was not standard practice before now was the upfront investment to apply for the grid connection which costs in the region of £10-15k. In the trial it cost £15k.*

### Row 5

#### (5.5.6.1) Technology area

Select from:

☒ Other, please specify :Various low carbon initiatives at our joint venture EKFB HS2

#### (5.5.6.2) Stage of development in the reporting year

Select from:

☒ Large scale commercial deployment

#### (5.5.6.3) Average % of total R&D investment over the last 3 years

10

#### (5.5.6.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

47005138

#### (5.5.6.5) Average % of total R&D investment planned over the next 5 years

12

#### **(5.5.6.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan**

*Using our R&D expenditure we acquire each year we have undertaken a deep dive into one of our projects (HS2) to understand how much we can assign to low carbon activities. We have made assumptions on our future R&D spend based on our projected turnover and focus on low carbon initiatives. The R&D spend is based on claims made as part of the Government's RDEC incentives. Forecasted turnover for FY29 and FY30 is not available, so they are assumed constant with FY28. HS2 is constructing a low carbon railway whilst supporting a number of emerging technologies such as hydrogen, EV, and low carbon materials. We build our confidence with each trial we have on our sites and implement across Group if deemed viable.*

*[Add row]*

#### **(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?**

##### **(5.9.1) Water-related CAPEX (+/- % change)**

0

##### **(5.9.2) Anticipated forward trend for CAPEX (+/- % change)**

0

##### **(5.9.3) Water-related OPEX (+/- % change)**

11.5

##### **(5.9.4) Anticipated forward trend for OPEX (+/- % change)**

-5

##### **(5.9.5) Please explain**

*Kier expects operational water costs to decrease following the appointment of a national water Third-Party Intermediary (TPI). This arrangement will improve the accuracy and visibility of water data across our sites, enabling better insights, identifying opportunities to reduce water consumption, and ultimately lowering costs.*



[Fixed row]

### (5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing of environmental externalities	Environmental externality priced
	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Carbon

[Fixed row]

### (5.10.1) Provide details of your organization's internal price on carbon.

#### Row 1

#### (5.10.1.1) Type of pricing scheme

Select from:

☒ Shadow price

#### (5.10.1.2) Objectives for implementing internal price

Select all that apply

- ☒ Drive energy efficiency
- ☒ Drive low-carbon investment
- ☒ Conduct cost-benefit analysis
- ☒ Identify and seize low-carbon opportunities
- ☒ Influence strategy and/or financial planning
- ☒ Setting and/or achieving of climate-related policies and targets
- ☒ Incentivize consideration of climate-related issues in decision making
- ☒ Incentivize consideration of climate-related issues in risk assessment

#### (5.10.1.3) Factors considered when determining the price

Select all that apply

- ☒ Alignment with the price of allowances under an Emissions Trading Scheme
- ☒ Alignment with the price of carbon border adjustment mechanism
- ☒ Scenario analysis

#### (5.10.1.4) Calculation methodology and assumptions made in determining the price

*All decisions that have an impact on scope 1, 2, and purchased goods and services will be provided with a scenario model to estimate emissions (using DEFRA carbon factors) and produce a carbon cost in £/tCO<sub>2</sub>e. They will be asked to provide feedback on whether the carbon cost had an influence on their decision. We will be using this data to inform a wider roll out across group in the upcoming years. This will enable us to continue to align to our 2045 net zero target which has been verified by SBTi. This is the start of our first carbon pricing trial within Kier's NRNN division, other carbon pricing mechanisms will be considered if the outcomes of this trial are not successful.*

#### (5.10.1.5) Scopes covered

Select all that apply

- ☒ Scope 1
- ☒ Scope 2
- ☒ Scope 3, Category 1 - Purchased goods and services

#### (5.10.1.6) Pricing approach used – spatial variance

Select from:

- ☒ Uniform

#### (5.10.1.8) Pricing approach used – temporal variance

Select from:

- ☒ Evolutionary

#### (5.10.1.9) Indicate how you expect the price to change over time

*We expect our internal carbon price to evolve in line with external policy and market developments. In particular, Kier will remain aligned to UK Government–published carbon pricing mechanisms, ensuring that our approach reflects the most up-to-date projections and policy pathways. This alignment allows us to model and anticipate the potential impact of any future carbon tax or market-based mechanism on our business. Over time, we expect the internal carbon price to increase*

*in line with tightening government policy, reflecting both the rising cost of carbon in the UK economy and the need to accelerate decarbonisation. By adopting this approach, we can better stress-test investment decisions, evaluate low-carbon alternatives, and prepare for the financial and operational implications of future carbon regulation.*

#### **(5.10.1.10) Minimum actual price used (currency per metric ton CO2e)**

50

#### **(5.10.1.11) Maximum actual price used (currency per metric ton CO2e)**

107

#### **(5.10.1.12) Business decision-making processes the internal price is applied to**

*Select all that apply*

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> Operations        | <input checked="" type="checkbox"/> Capital expenditure    |
| <input checked="" type="checkbox"/> Procurement       | <input checked="" type="checkbox"/> Opportunity management |
| <input checked="" type="checkbox"/> Product and R&D   |  |
| <input checked="" type="checkbox"/> Risk management   |  |
| <input checked="" type="checkbox"/> Impact management |  |

#### **(5.10.1.13) Internal price is mandatory within business decision-making processes**

*Select from:*

- ☒ Yes, for some decision-making processes, please specify :Only those decisions that will influence scope 1, 2 or purchased goods and services. As this is the first stage of our shadow carbon pricing we want to focus on those decisions that we have the most confidence in the data.

#### **(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers**

16

#### **(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives**

*Select from:*

- ☒ Yes

### (5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

*We monitor and evaluate our shadow carbon price where the price is applied to decisions. We track alignment with UK Government published carbon price projections and assess how well the shadow price influences decision-making, such as incentivising low-carbon alternatives. Performance is reviewed regularly by the sustainability team in collaboration with commercial and procurement functions to ensure the methodology informs internal decarbonisation priorities. This enables us to test the robustness of our approach, refine assumptions, and provide assurance that the shadow carbon price is a meaningful tool for risk management and strategic planning.*

[Add row]

### (5.11) Do you engage with your value chain on environmental issues?

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water <input checked="" type="checkbox"/> Plastics
Customers	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water <input checked="" type="checkbox"/> Plastics
Investors and shareholders	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water <input checked="" type="checkbox"/> Plastics
Other value chain stakeholders	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> Climate change

	Engaging with this stakeholder on environmental issues	Environmental issues covered
		<input checked="" type="checkbox"/> Water <input checked="" type="checkbox"/> Plastics

[Fixed row]

### (5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

#### Climate change

#### (5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☒ Yes, we assess the dependencies and/or impacts of our suppliers

#### (5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☒ Contribution to supplier-related Scope 3 emissions

☒ Other, please specify :Build UK Common Assessment Standard

#### (5.11.1.3) % Tier 1 suppliers assessed

Select from:

☒ 76-99%

#### (5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Material suppliers are assessed through a risk workshop with procurement standards, and assurance continually improved for high risk categories. Supplier scope 3 contribution assessed for high emission sources, as per project type. We use BuildUK Common Assessment Standard to assess subcontractors. This is an industry-agreed question set for pre-qualification, including a number of environmental questions. These processes ensure suppliers take steps to meet Kiers environmental standards.

#### (5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☒ 1-25%

#### (5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

664

### Water

#### (5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☒ Yes, we assess the dependencies and/or impacts of our suppliers

#### (5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☒ Dependence on ecosystem services/environmental assets

☒ Impact on pollution levels

☒ Other, please specify :Build UK Common Assessment Standard

#### (5.11.1.3) % Tier 1 suppliers assessed

Select from:

☒ 76-99%

#### **(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment**

*Material suppliers are assessed each year through a risk workshop with procurement standards, criteria and assurance continually improved for high risk categories. We use BuildUK Common Assessment Standard to assess our subcontractors. This comprises an industry-agreed question set for the pre-qualification of suppliers. This assessment includes a environmental questions & access to incident (inc pollution) data. Ensuring suppliers take steps to meet Kiers environmental management standards.*

#### **(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment**

*Select from:*

☒ 1-25%

#### **(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment**

664

### **Plastics**

#### **(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment**

*Select from:*

☒ No, we do not assess the dependencies and/or impacts of our suppliers, and have no plans to do so within two years

*[Fixed row]*

#### **(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?**

### **Climate change**

#### **(5.11.2.1) Supplier engagement prioritization on this environmental issue**

*Select from:*

☒ Yes, we prioritize which suppliers to engage with on this environmental issue

### (5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

- ☒ Material sourcing
- ☒ Procurement spend
- ☒ Regulatory compliance
- ☒ Reputation management
- ☒ Business risk mitigation
- ☒ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change
- ☒ Leverage over suppliers
- ☒ Vulnerability of suppliers
- ☒ Strategic status of suppliers
- ☒ Product safety and compliance
- ☒ Supplier performance improvement

### (5.11.2.4) Please explain

We annually review our supply chain in alignment with Kier values and strategy. We prioritise which suppliers to engage with based on the reason for the engagement and the impact the supplier may have on a topic. Each supplier is then risk assessed to determine their categorisation of high or low risk and audit frequency. The frequency of auditing suppliers may vary based on several factors, including the industry, the criticality of the supplier to Kier, regulatory requirement, and performance. On other matters we may not apply a prioritisation approach as the topic is equally applicable to all relevant suppliers. For example, following the conclusion of the HVO research project delivered by the Supply Chain Sustainability School, we have engaged with all of our fuel suppliers to understand how they currently implement the recommendations of the report. Following a similar collaborative project with the Supply Chain Sustainability School focused on solar PV we have upgraded our procurement standards to manage social and environmental risks.

## Water

### (5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

- ☒ Yes, we prioritize which suppliers to engage with on this environmental issue

### (5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

- ☒ Material sourcing
- ☒ Procurement spend
- ☒ Regulatory compliance
- ☒ Reputation management
- ☒ Leverage over suppliers
- ☒ Vulnerability of suppliers
- ☒ Strategic status of suppliers
- ☒ Product safety and compliance



- ☒ Business risk mitigation
- ☒ Supplier performance improvement
- ☒ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water

#### (5.11.2.4) Please explain

*We annually review our supply chain in line with Kier's values and strategy, engaging suppliers based on their relevance to key topics and the potential impact of their operations. Each supplier is risk assessed to determine categorisation and audit frequency, which may vary depending on sector, criticality, regulation and performance. To strengthen water management across our business, we have appointed a national water supplier to reduce supplier variability, ensure effective and consistent control of supplied water for all operations. This enables improved visibility of consumption, supports efficiency measures, and informs targeted interventions to reduce use. We are also upgrading our standards for surface water management during construction. This includes setting clear requirements for sub-contractor operations, introducing enhanced specifications for equipment, and developing preferred supplier lists to drive consistency and high performance. These actions ensure that water management risks are addressed across all projects, supporting both regulatory compliance and environmental protection.*

### Plastics

#### (5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

- ☒ No, we do not prioritize which suppliers to engage with on this environmental issue

#### (5.11.2.3) Primary reason for no supplier prioritization on this environmental issue

Select from:

- ☒ Not an immediate strategic priority

#### (5.11.2.4) Please explain

*We do not currently engage with our suppliers specifically on plastics as this has not been identified as an immediate strategic priority based on our recent double materiality assessment. We do however engage with our suppliers with regards to resource efficiency which includes plastics. For example we regularly engage with our suppliers to aim to reduce plastic packaging, and we work closely with one of our suppliers regarding a closed loop plastic recycling scheme for protective plastic sheeting materials used across our sites.*

*[Fixed row]*

#### (5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

## Climate change

### (5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☒ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

### (5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☒ Yes, we have a policy in place for addressing non-compliance

### (5.11.5.3) Comment

*Where risk hotspots are identified, relevant contractual KPIs are included in the agreement. In other cases, environmental requirements are generic. We use BuildUK Common Assessment Standard to assess our Construction subcontractors. This comprises an industry-agreed question set for the pre-qualification of suppliers. This assessment includes a number of environmental questions. Our policy for addressing non-compliance would be dealt with by bringing the issue up as a material breach of the contract and would be managed using the conflict resolution process. Currently this is often a manual process and we are exploring the business case to make specific environmental KPIs rather than using our manual risk identification processes and generic contractual requirements.*

## Water

### (5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☒ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

### (5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☒ Yes, we have a policy in place for addressing non-compliance

### (5.11.5.3) Comment

*Where risk hotspots are identified, relevant contractual KPIs are included in the agreement. In other cases, environmental requirements are generic. We use BuildUK Common Assessment Standard to assess our Construction subcontractors. This comprises an industry-agreed question set for the pre-qualification of suppliers. This assessment includes a number of environmental questions. Our policy for addressing non-compliance would be dealt with by bringing the issue up as a material breach of the contract and would be managed using the conflict resolution process. Currently this is often a manual process and we are exploring the business case to make specific environmental KPIs rather than using our manual risk identification processes and generic contractual requirements.*  
[Fixed row]

### **(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.**

#### **Climate change**

#### **(5.11.6.1) Environmental requirement**

Select from:

☒ Environmental disclosure through a non-public platform

#### **(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement**

Select all that apply

☒ Certification

#### **(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement**

Select from:

☒ 51-75%

#### **(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement**

Select from:

☒ 51-75%

#### (5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☒ 51-75%

#### (5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☒ 51-75%

#### (5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ Retain and engage

#### (5.11.6.10) % of non-compliant suppliers engaged

Select from:

☒ Unknown

#### (5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☒ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics

#### (5.11.6.12) Comment

*We use the BuildUK Common Assessment Standard to assess our Construction subcontractors. This comprises an industry-agreed question set for the pre-qualification of suppliers. This assessment includes a number of environmental questions. Companies that have the Common Assessment Standard are certified once a year by a Recognised Assessment Body - for Kier this is Constructionline. Suppliers also agree to work in accordance with Kiers environmental standards and competency requirements in relation to identified risks and impacts Emissions associated with our purchased goods and services are not currently reported at a supplier level due to the size and complexity of our supply chain, therefore the % columns associated with scope 3 emissions cannot be populated accurately.*

## Water

### (5.11.6.1) Environmental requirement

Select from:

☒ Environmental disclosure through a non-public platform

### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☒ Certification

### (5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☒ 51-75%

### (5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☒ 51-75%

### (5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

☒ 76-99%

### (5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:

☒ 76-99%

#### (5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ Retain and engage

#### (5.11.6.10) % of non-compliant suppliers engaged

Select from:

☒ Unknown

#### (5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☒ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics

#### (5.11.6.12) Comment

*We use the BuildUK Common Assessment Standard to assess our Construction subcontractors. This comprises an industry-agreed question set for the pre-qualification of suppliers. This assessment includes a number of environmental questions. Companies that have the Common Assessment Standard are certified once a year by a Recognised Assessment Body - for Kier this is Constructionline. Suppliers also agree to work in accordance with Kiers environmental standards and competency requirements in relation to identified risks and impacts*

*[Add row]*

### (5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

#### Climate change

#### (5.11.7.2) Action driven by supplier engagement

Select from:

☒ Emissions reduction

#### (5.11.7.3) Type and details of engagement

#### Capacity building

- ☒ Provide training, support and best practices on how to make credible renewable energy usage claims
- ☒ Provide training, support and best practices on how to measure GHG emissions
- ☒ Provide training, support and best practices on how to mitigate environmental impact
- ☒ Provide training, support and best practices on how to set science-based targets
- ☒ Support suppliers to set their own environmental commitments across their operations

#### (5.11.7.4) Upstream value chain coverage

*Select all that apply*

- ☒ Tier 1 suppliers

#### (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

*Select from:*

- ☒ 100%

#### (5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

*Select from:*

- ☒ 100%

#### (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

*Kier is a partner of the Supply Chain Sustainability School (SCSS). Our entire supply chain is able to access the learning resources on the SCSS and we engage with our preferred supplier list through the school to provide training resources, tools and upskilling on a range of sustainability topics including climate change.*

#### (5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

*Select from:*

- ☒ Yes, please specify the environmental requirement :Reduction in supplier operational emissions

#### **(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action**

*Select from:*

☒ Unknown

#### **Water**

#### **(5.11.7.2) Action driven by supplier engagement**

*Select from:*

☒ Adaptation to climate change

#### **(5.11.7.3) Type and details of engagement**

Capacity building

☒ Provide training, support and best practices on how to make credible renewable energy usage claims

☒ Provide training, support and best practices on how to mitigate environmental impact

☒ Support suppliers to set their own environmental commitments across their operations

#### **(5.11.7.4) Upstream value chain coverage**

*Select all that apply*

☒ Tier 1 suppliers

#### **(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement**

*Select from:*

☒ 100%

#### **(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement**

*Select from:*



☒ 100%

#### **(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action**

*Kier is a partner of the Supply Chain Sustainability School (SCSS). Our entire supply chain is able to access the learning resources on the SCSS and we engage with our preferred supplier list through the school to provide training resources, tools and upskilling on a range of sustainability topics including climate change.*

#### **(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue**

*Select from:*

☒ Yes, please specify the environmental requirement :Improve skills to manage risks from extreme weather, climate change and water related impacts during construction

#### **(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action**

*Select from:*

☒ Unknown

### **Plastics**

#### **(5.11.7.2) Action driven by supplier engagement**

*Select from:*

☒ Waste and resource reduction and improved end-of-life management

#### **(5.11.7.3) Type and details of engagement**

Innovation and collaboration

☒ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

#### **(5.11.7.4) Upstream value chain coverage**

*Select all that apply*

☒ Tier 1 suppliers

#### (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☒ 100%

#### (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

*Kier partner with our peers and suppliers to avoid and reduce single use plastics in our supply chain - primarily focused on packaging opportunities.*

#### (5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☒ Unknown

[Add row]

### (5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

#### Climate change

##### (5.11.9.1) Type of stakeholder

Select from:

☒ Customers

##### (5.11.9.2) Type and details of engagement

Education/Information sharing

☒ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

☒ Align your organization's goals to support customers' targets and ambitions

### (5.11.9.3) % of stakeholder type engaged

Select from:

☒ 100%

### (5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☒ Unknown

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*To support the development of our sustainability strategy, we worked with a consultant to engage clients and other key stakeholders through both questionnaires and workshops. The purpose of this engagement was to better understand the sustainability priorities of our stakeholders, and to gather feedback on their perceptions of our strategy and performance. Clients were selected for workshops based on the scale of work undertaken on their behalf, while also ensuring a balanced representation of both public and private sector organisations. Our customers expectations with regards to climate change are that we support them achieve their environmental and social value commitments. As a strategic supplier to the UK Government and a key supplier to UK regulated asset owners, we also work to the UK Government's expectations that we assist in the delivery of their net zero carbon agenda and social value commitments. To demonstrate we are delivering on these expectations we maintain good relations with key customers and ensure that we are organised internally to better serve them. We report regularly to the Cabinet Office on our climate-related performance and participate in Government stakeholder events, workshops, round tables, and industry bodies. In addition to direct engagement, we have enhanced transparency through the publication of our Climate and Nature Report and our Carbon Reduction Plan. These provide clients and stakeholders with clear, accessible information on our sustainability performance, our progress against key targets, and how we are supporting the delivery of their own sustainability priorities. By combining structured stakeholder engagement with robust disclosure, we are able to align our strategy more effectively with client expectations while demonstrating leadership on environmental performance.*

### (5.11.9.6) Effect of engagement and measures of success

*We were targeting 100 client responses to the engagement questionnaire and exceeded this target, achieving 116 responses. The outcome of this engagement was used as part of our double materiality assessment, allowing us to gain insight informing the development of our strategy. As a result of this process, our sustainability strategy has been updated and simplified, focusing on the three subject areas which are most material for Kier and our stakeholders: people, planet, and places. The purpose of this engagement is to demonstrate to our customers that we are fulfilling their expectations and supporting delivery of their targets and commitments. The measure of success is our order book, which has grown to £11bn.*

## Water

### (5.11.9.1) Type of stakeholder

Select from:

☒ Customers

### (5.11.9.2) Type and details of engagement

Education/Information sharing

☒ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

☒ Align your organization's goals to support customers' targets and ambitions

### (5.11.9.3) % of stakeholder type engaged

Select from:

☒ 100%

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*To support the development of our sustainability strategy, we worked with a consultant to engage clients and other key stakeholders through both questionnaires and workshops. The purpose of this engagement was to better understand the sustainability priorities of our stakeholders, and to gather feedback on their perceptions of our strategy and performance. Clients were selected for workshops based on the scale of work undertaken on their behalf, while also ensuring a balanced representation of both public and private sector organisations. Our customers expectations with regards to sustainability are that we support them achieve their environmental and social value commitments. As a strategic supplier to the UK Government and a key supplier to UK regulated asset owners, we also work to the UK Government's expectations that we assist in the delivery of their circular economy, climate adaptation and social value agendas. To demonstrate we are delivering on these expectations we maintain good relations with key customers and ensure that we are organised internally to better serve them. We report regularly to the Cabinet Office on our ESG performance and participate in Government stakeholder events, workshops, round tables, and industry bodies. In addition to direct engagement, we have enhanced transparency through the publication of our Climate and Nature Report – including specific focus on water extraction, use and management. These provide clients and stakeholders with clear, accessible information on our sustainability performance, our progress against key targets, and how we are supporting the delivery of their own sustainability priorities. By combining structured stakeholder engagement with robust disclosure, we are able to align our strategy more effectively with client expectations while demonstrating leadership on environmental performance.*

### (5.11.9.6) Effect of engagement and measures of success

*We were targeting 100 client responses to the engagement questionnaire and exceeded this target, achieving 116 responses. The outcome of this engagement was used as part of our double materiality assessment, allowing us to gain insight informing the development of our strategy. As a result of this process, our sustainability strategy has been updated and simplified, focusing on the three subject areas which are most material for Kier and our stakeholders: people, planet, and places. The*

*purpose of this engagement is to demonstrate to our customers that we are fulfilling their expectations and supporting delivery of their targets and commitments. The measure of success is our order book, which has grown to £11bn.*

## Climate change

### (5.11.9.1) Type of stakeholder

*Select from:*

☒ Investors and shareholders

### (5.11.9.2) Type and details of engagement

Education/Information sharing

☒ Share information on environmental initiatives, progress and achievements

### (5.11.9.3) % of stakeholder type engaged

*Select from:*

☒ 100%

### (5.11.9.4) % stakeholder-associated scope 3 emissions

*Select from:*

☒ Unknown

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*Our shareholders expectations are that we generate long-term sustainable shareholder returns through the execution of our strategy. We regularly communicate with shareholders in various ways, including our annual report and accounts, trading statements and our corporate website. In November we also held our AGM which was open to all shareholders. We also have an extensive investor relations programme including one-to-one conversations, roadshows, group meetings, conferences, industry events, and online events.*

### (5.11.9.6) Effect of engagement and measures of success

*The purpose of this engagement is to demonstrate to our shareholders that we are fulfilling their expectation of generating long-term sustainable shareholder returns through the execution of our strategy. The measure of success for this engagement is the Total Shareholder Return (TSR).*

## Climate change

### (5.11.9.1) Type of stakeholder

*Select from:*

- ☒ Other value chain stakeholder, please specify :Our peers, suppliers and customers

### (5.11.9.2) Type and details of engagement

Education/Information sharing

- ☒ Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- ☒ Share information about your products and relevant certification schemes
- ☒ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- ☒ Collaborate with stakeholders in creation and review of your climate transition plan
- ☒ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
- ☒ Engage with stakeholders to advocate for policy or regulatory change
- ☒ Run a campaign to encourage innovation to reduce environmental impacts

### (5.11.9.3) % of stakeholder type engaged

*Select from:*

- ☒ 100%

### (5.11.9.4) % stakeholder-associated scope 3 emissions

*Select from:*

- ☒ Unknown

#### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*Kier is an active partner of the Supply Chain Sustainability School, working collaboratively with peers, customers, and suppliers to drive positive change across the built environment. Through this partnership, we: Sit on the School's Board, helping shape strategy and direction to maximise impact across the sector. Chair the Nature Recovery Group, leading collaboration on biodiversity net gain, nature-based solutions, and ecosystem resilience. Participate in the Climate Action Group, contributing to collective efforts on carbon reduction, net zero pathways, and climate adaptation. Support and promote training, resources, and engagement activities across our sector, helping raise capability and consistency on sustainability within the supply chain. This collaborative approach strengthens our relationships with clients and partners, accelerates innovation, and ensures that together we can deliver more sustainable outcomes for people, places, and the planet.*

#### (5.11.9.6) Effect of engagement and measures of success

*Kier's active involvement with the Supply Chain Sustainability School strengthens sustainability performance across the construction value chain. By collaborating with peers, clients, and suppliers, Kier helps to: Raise capability in the supply chain through shared learning, free training, and practical resources. Drive consistency and alignment on key sustainability priorities, from carbon reduction and climate resilience to biodiversity net gain and modern slavery. Accelerate innovation and best practice, ensuring that suppliers of all sizes can contribute to net zero and nature recovery ambitions. Enhance client confidence that Kier is influencing the sector beyond project boundaries, creating measurable social and environmental impact. Foster stronger relationships with local suppliers, SMEs, and social enterprises through inclusive access to knowledge and skills development. Measures of Success Number of Kier suppliers and partners actively registered and learning hours through the School. Uptake of training modules, workshops, and e-learning by Kier staff and supply chain partners. Measurable improvements in supply chain sustainability performance (e.g. carbon, waste, social value, biodiversity). Contribution to sector-wide initiatives (e.g. leadership of the Nature Recovery Group, participation in the Climate Action Group). Positive feedback from clients and stakeholders recognising Kier's sector leaders*

### Water

#### (5.11.9.1) Type of stakeholder

Select from:

☒ Investors and shareholders

#### (5.11.9.2) Type and details of engagement

Education/Information sharing

☒ Share information on environmental initiatives, progress and achievements

#### (5.11.9.3) % of stakeholder type engaged

Select from:

☒ 100%

#### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*Our shareholders expectations are that we generate long-term sustainable shareholder returns through the execution of our strategy. We regularly communicate with shareholders in various ways, including our annual report and accounts, trading statements and our corporate website. In October we will publish our climate and nature report including focus on water. We also have an extensive investor relations programme including one-to-one conversations, roadshows, group meetings, conferences, industry events, and online events.*

#### (5.11.9.6) Effect of engagement and measures of success

*The purpose of this engagement is to demonstrate to our shareholders that we are fulfilling their expectation of generating long-term sustainable shareholder returns through the execution of our strategy. The measure of success for this engagement is the Total Shareholder Return (TSR).*

### Water

#### (5.11.9.1) Type of stakeholder

Select from:

☒ Other value chain stakeholder, please specify :Our peers, suppliers and customers

#### (5.11.9.2) Type and details of engagement

Education/Information sharing

- ☒ Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- ☒ Share information about your products and relevant certification schemes
- ☒ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- ☒ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
- ☒ Engage with stakeholders to advocate for policy or regulatory change
- ☒ Run a campaign to encourage innovation to reduce environmental impacts

#### (5.11.9.3) % of stakeholder type engaged



Select from:

☒ 100%

#### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*Kier is an active partner of the Supply Chain Sustainability School, working collaboratively with peers, customers, and suppliers to drive positive change across the built environment. Through this partnership, we: Sit on the School's Board, helping shape strategy and direction to maximise impact across the sector. Chair the Nature Recovery Group, leading collaboration on biodiversity net gain, nature-based solutions, and ecosystem resilience. Participate in the Climate Action Group, contributing to collective efforts on carbon reduction, net zero pathways, and climate adaptation. Support and promote training, resources, and engagement activities across our sector, helping raise capability and consistency on sustainability within the supply chain. This collaborative approach strengthens our relationships with clients and partners, accelerates innovation, and ensures that together we can deliver more sustainable outcomes for people, places, and the planet.*

#### (5.11.9.6) Effect of engagement and measures of success

*Kier's active involvement with the Supply Chain Sustainability School strengthens sustainability performance across the construction value chain. By collaborating with peers, clients, and suppliers, Kier helps to: Raise capability in the supply chain through shared learning, free training, and practical resources. Drive consistency and alignment on key sustainability priorities, from carbon reduction and climate resilience, resource (inc water) efficiency, to biodiversity net gain and modern slavery. Accelerate innovation and best practice, ensuring that suppliers of all sizes can contribute to net zero and nature (inc. water) recovery ambitions. Enhance client confidence that Kier is influencing the sector beyond project boundaries, creating measurable social and environmental impact. Foster stronger relationships with local suppliers, SMEs, and social enterprises through inclusive access to knowledge and skills development. Measures of Success Number of Kier suppliers and partners actively registered and learning hours through the School. Uptake of training modules, workshops, and e-learning by Kier staff and supply chain partners. Measurable improvements in supply chain sustainability performance (e.g. carbon, water, waste, social value, biodiversity). Contribution to sector-wide initiatives (e.g. leadership of the Nature Recovery Group, participation in the Climate Action Group). Positive feedback from clients and stakeholders recognising Kier's sector leaders*

[Add row]

**(5.12) Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members.**

**Row 1**

#### (5.12.1) Requesting member

Select from:

☒ BT Group

### (5.12.2) Environmental issues the initiative relates to

Select all that apply

☒ Climate change

### (5.12.4) Initiative category and type

Promote collective action

☒ Other collective action, please specify

### (5.12.5) Details of initiative

*Kier's active involvement in the Supply Chain Sustainability School offers a route to collaborate to delivery sustainability benefits across similar activities and with shared supply chains Collaboration and Leadership – this approach helps shape the sector's approach to sustainability, nature, and climate action, ensuring our voice influences industry direction. Knowledge Sharing and Best Practice – Access to shared learning, peer collaboration, and sector-wide initiatives Supply Chain Capability – The School's training, tools, and resources help upskill supply chain, driving consistency and higher standards across our projects. This reduces risk, improves compliance, and strengthens relationships with key partners.*

### (5.12.6) Expected benefits

Select all that apply

☒ Improved resource use and efficiency

☒ Reduction of own operational emissions (own scope 1 & 2)

☒ Reduction of downstream value chain emissions (own scope 3)

### (5.12.7) Estimated timeframe for realization of benefits

Select from:

☒ 0-1 year

### (5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☒ No

### (5.12.11) Please explain

*The Supply Chain Sustainability School's work with Kier spans multiple projects, business units, and suppliers. Because the training, tools, and engagement activities are designed to build knowledge and capability across the supply chain, the benefits are dispersed rather than tied to a single project or activity. As such, while the School delivers clear improvements in awareness, practice, and collaboration, it is not possible to directly attribute or accurately quantify the carbon (tCO<sub>2</sub>e) savings arising from this engagement. The impacts are cumulative and indirect, supporting more sustainable decisions and behaviours across a wide range of projects and contracts, rather than generating a single measurable carbon reduction.*

[Add row]

## (5.13) Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?

### (5.13.1) Environmental initiatives implemented due to CDP Supply Chain member engagement

Select from:

☒ No, and we do not plan to within the next two years

### (5.13.2) Primary reason for not implementing environmental initiatives

Select from:

☒ Other, please specify :We work collaboratively with our peers through other networks such as the supply chain sustainability school. No CDP specific actions yet identified beyond our other networks

### (5.13.3) Explain why your organization has not implemented any environmental initiatives

*Kier has not implemented any specific CDP supply chain initiatives. Instead, we prioritise collaboration through other established networks, including the Supply Chain Sustainability School (SCSS) and the Institute for Sustainability and Environmental Professionals (ISEP). These platforms provide us with opportunities to work directly with peers, clients, and suppliers, enabling collective action, capability building, and knowledge sharing across the sector. We believe this collaborative approach delivers greater value and reach for both Kier and our supply chain partners*

[Fixed row]

## C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

### Climate change

#### (6.1.1) Consolidation approach used

Select from:

☒ Financial control

#### (6.1.2) Provide the rationale for the choice of consolidation approach

*A financial control approach has been applied to reflect where we have the greatest ability to influence the financial and operating policies of the activities.*

### Water

#### (6.1.1) Consolidation approach used

Select from:

☒ Financial control

#### (6.1.2) Provide the rationale for the choice of consolidation approach

*A financial control approach has been applied to reflect where we have the greatest ability to influence the financial and operating policies of the activities.*

### Plastics

#### (6.1.1) Consolidation approach used

Select from:

☒ Financial control

## (6.1.2) Provide the rationale for the choice of consolidation approach

*A financial control approach has been applied to reflect where we have the greatest ability to influence the financial and operating policies of the activities.*

### Biodiversity

## (6.1.1) Consolidation approach used

Select from:

☒ Financial control

## (6.1.2) Provide the rationale for the choice of consolidation approach

*A financial control approach has been applied to reflect where we have the greatest ability to influence the financial and operating policies of the activities.*

[Fixed row]

C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:

☒ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply <input checked="" type="checkbox"/> No

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

(7.1.2.1) Change(s) in methodology, boundary, and/or reporting year definition?

Select all that apply

☒ Yes, a change in methodology

(7.1.2.2) Details of methodology, boundary, and/or reporting year definition change(s)

*In this years reporting period we have moved 2.44% of our purchased goods and services (PGS) spend data over to inventory data to improve the accuracy of our reporting in scope 3 emissions. This was to enable us to learn more about this process and to help us plan for the future, where we would like to move more of our spend to inventory data. This In order to use inventory data we contacted our key suppliers to obtain our actual volumes of material data and multiplied this with the relevant carbon factors (ICE or internal EPD data). We then reviewed this data and applied it into our PGS category. We will continue to monitor re-baselining but at present this does not impact our 5% significant threshold which is stated within our climate management standard. This change currently accounts for 1% of our baseline.*

*[Fixed row]*

### **(7.1.3) Have your organization's base year emissions and past years' emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?**

#### **(7.1.3.1) Base year recalculation**

Select from:

☒ No, because the impact does not meet our significance threshold

#### **(7.1.3.3) Base year emissions recalculation policy, including significance threshold**

*Within our Climate Management Operating Procedure we have stated our baseline emission recalculation policy to be 5%. Within the Climate Management Operating Procedure we have stated: Kier's base year shall remain fixed for as long as it remains representative of our current operations and aligns with our current reporting methodology to ensure a continuous like-for-like data comparison. Following any circumstances which may result in significant changes to Kier's emissions, the representativeness of the base year shall be reviewed. In all cases, the changes to data must be applied to the base year. For example, following an acquisition, the emissions of the acquired company for FY19 must be added to Kier's emissions for FY19. If this calculation results in a change in base year emissions of at least 5%, Kier's base year emissions must be restated. Currently with our new hybrid approach this has had an impact on 1% of our emissions.*

#### **(7.1.3.4) Past years' recalculation**

Select from:

☒ No

*[Fixed row]*

**(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.**

*Select all that apply*

☒ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

**(7.3) Describe your organization's approach to reporting Scope 2 emissions.**

**(7.3.1) Scope 2, location-based**

*Select from:*

☒ We are reporting a Scope 2, location-based figure

**(7.3.2) Scope 2, market-based**

*Select from:*

☒ We are reporting a Scope 2, market-based figure

**(7.3.3) Comment**

*We report both location-based and market-based figures to allow us to track progress against energy efficiency enhancements and renewable energy uptake.  
[Fixed row]*

**(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?**

*Select from:*

☒ No

**(7.5) Provide your base year and base year emissions.**



## Scope 1

### (7.5.1) Base year end

03/31/2019

### (7.5.2) Base year emissions (metric tons CO2e)

89490.0

### (7.5.3) Methodological details

*An inventory-based approach is used for this emission source, whereby physical unit data is provided and multiplied by the appropriate carbon factor. This has been selected as it provides the greatest level of accuracy. The sources for the physical unit data for scope 1 are fuel delivery reports (provided by our fuel suppliers), fuel card reports (provided by our fuel card provider), business mileage expense claim reports (sourced from our expenses system), and natural gas consumption reports (including invoices and automated meter reads) (provided by our energy broker). If for any reason the physical unit data for a site is unavailable, a comparable period estimate is applied. The source of carbon conversion factors for scope 1 are the UK Government Conversion Factors.*

## Scope 2 (location-based)

### (7.5.1) Base year end

03/31/2019

### (7.5.2) Base year emissions (metric tons CO2e)

7170

### (7.5.3) Methodological details

*An inventory-based approach is used for this emission source, whereby physical unit data is provided and multiplied by the appropriate carbon factor. This has been selected as it provides the greatest level of accuracy. The source for the physical unit data for scope 2 are business mileage expense claim reports (sourced from our expenses system), and electricity consumption reports (including invoices and automated meter reads) (provided by our energy broker). If for any reason the physical unit data for a site is unavailable, a comparable period estimate is applied. The source of carbon conversion factors for scope 2 (location based) are the UK Government Conversion Factors.*

## Scope 2 (market-based)

### (7.5.1) Base year end

03/31/2019

### (7.5.2) Base year emissions (metric tons CO2e)

5970

### (7.5.3) Methodological details

*An inventory-based approach is used for this emission source, whereby physical unit data is provided and multiplied by the appropriate carbon factor. This has been selected as it provides the greatest level of accuracy. The source for the physical unit data for scope 2 are business mileage expense claim reports (sourced from our expenses system), and electricity consumption reports (including invoices and automated meter reads) (provided by our energy broker). If for any reason the physical unit data for a site is unavailable, a comparable period estimate is applied. The sources of carbon conversion factors for scope 2 (market based) are applied on a hierarchy basis to ensure maximum accuracy. Where available, supplier and tariff-specific rates are applied. If those are unavailable, supplier-specific rates are applied. If those are unavailable, the grid average rate taken from the UK Government Conversion Factors is applied.*

## Scope 3 category 1: Purchased goods and services

### (7.5.1) Base year end

03/31/2022

### (7.5.2) Base year emissions (metric tons CO2e)

838152

### (7.5.3) Methodological details

*A spend-based approach is applied for this emission source, whereby the spend data is provided and multiplied by the appropriate carbon factor. This approach has been applied as physical unit data was unavailable for the reporting period due to the quantity and complexity of obtaining this data from our supply chain. The sources of spend data for the quantification are our spend reports taken from our purchasing systems. The source of the conversion factors for this category is the UK Government carbon Intensity of SIC code analysis. As these factors are published a few years in arrears, an inflationary adjustment is applied using the appropriate category of the Consumer Prices Index (CPI).*

## Scope 3 category 2: Capital goods

### (7.5.1) Base year end

03/31/2022

### (7.5.2) Base year emissions (metric tons CO2e)

0

### (7.5.3) Methodological details

*This category is included in our quantification of scope 3 category 1: Purchased Goods and Services. The same description of methodology as presented for that category applies to capital goods.*

## Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

### (7.5.1) Base year end

03/31/2022

### (7.5.2) Base year emissions (metric tons CO2e)

12137

### (7.5.3) Methodological details

*An inventory-based approach is used for this emission source, whereby physical unit data is provided and multiplied by the appropriate carbon factor. This has been selected as it provides the greatest level of accuracy. The sources for the physical unit data are the same as those detailed above under scope 1 and scope 2. The source of carbon conversion factors is the UK Government Conversion Factors.*

## Scope 3 category 4: Upstream transportation and distribution

### (7.5.1) Base year end

03/31/2022

## (7.5.2) Base year emissions (metric tons CO2e)

23740

## (7.5.3) Methodological details

*An spend/estimation-based approach is used for this emission source whereby material quantities and associated transport distance are estimated based on spend and multiplied by the appropriate conversion factor. The source of the spend data used in this calculation is the same as that detailed above for category 1: purchased goods and services. From this, the quantities of materials were determined using SPON cost rates. Countries of origin were then determined using multiple information sources, including the Net zero roadmap from Timber Development UK and the Steel Imports report from the International Trade Administration. The source of the conversion factors is the UK Government Conversion Factors.*

## Scope 3 category 5: Waste generated in operations

### (7.5.1) Base year end

03/31/2022

## (7.5.2) Base year emissions (metric tons CO2e)

23433

## (7.5.3) Methodological details

*An inventory-based approach is used for this emission source, whereby physical unit data is provided and multiplied by the appropriate carbon factor. This has been selected as it provides the greatest level of accuracy. The sources for the physical unit data are waste reports and waste transfer note information provided by our waste brokers and waste contractors. These data sources are entered onto our waste data management system which automatically applies the appropriate carbon conversion factor based on waste stream and waste treatment process. The source of the conversion factors used is the UK Government Conversion Factors.*

## Scope 3 category 6: Business travel

### (7.5.1) Base year end

03/31/2022

## (7.5.2) Base year emissions (metric tons CO2e)

### (7.5.3) Methodological details

*An inventory-based approach is used for this emission source, whereby physical unit data is provided and multiplied by the appropriate carbon factor. This has been selected as it provides the greatest level of accuracy. The sources for the physical unit data are business travel reports obtained from our public transport and hotel booking systems. The source of the conversion factors used is the UK Government Conversion Factors.*

## Scope 3 category 7: Employee commuting

### (7.5.1) Base year end

03/31/2022

### (7.5.2) Base year emissions (metric tons CO2e)

10686

### (7.5.3) Methodological details

*An estimation-based approach is used for this emission source, whereby total emissions are estimated based on information obtained from a representative proportion of our employees. The source of the physical-unit estimation (i.e., average frequency, distance, and mode of transport for commuting, average work from home days) is an annual travel survey to all Kier employees, targeting a minimum response rate of 10%. The source of the carbon factors applied to this estimation is the UK Government Conversion Factors.*

## Scope 3 category 8: Upstream leased assets

### (7.5.1) Base year end

03/31/2022

### (7.5.2) Base year emissions (metric tons CO2e)

0

### (7.5.3) Methodological details

*This category is excluded from our reported footprint on the basis of materiality (see later question for details on exclusions). To estimate these emissions to determine the materiality, the output of the scope 1 & 2 quantification above for electricity and gas is normalised per project and then multiplied by the number of locations where a client- or landlord-supplied energy arrangement is in place.*

## **Scope 3 category 9: Downstream transportation and distribution**

### **(7.5.1) Base year end**

03/31/2022

### **(7.5.2) Base year emissions (metric tons CO2e)**

0.0

### **(7.5.3) Methodological details**

*This category is not applicable to Kier's operations (see later question for further information).*

## **Scope 3 category 10: Processing of sold products**

### **(7.5.1) Base year end**

03/31/2022

### **(7.5.2) Base year emissions (metric tons CO2e)**

0.0

### **(7.5.3) Methodological details**

*This category is not applicable to Kier's operations (see later question for further information).*

## **Scope 3 category 11: Use of sold products**

### **(7.5.1) Base year end**

03/31/2022

## (7.5.2) Base year emissions (metric tons CO2e)

49059

## (7.5.3) Methodological details

*An inventory-based approach is used for this emission source, whereby physical unit data is provided and multiplied by the appropriate carbon factor. This has been selected as it provides the greatest level of accuracy. The sources of physical unit data are EPC certificates for applicable projects, from which the Building Emission Rate and floor area are obtained. These annual emissions are then applied against the Climate Change Committee's Sixth Carbon Budget using the electricity supply pathway for buildings which are 100% electric and non-domestic buildings pathway for properties where fuel split cannot be differentiated or it is known to be natural gas heating.*

## Scope 3 category 12: End of life treatment of sold products

### (7.5.1) Base year end

03/31/2022

## (7.5.2) Base year emissions (metric tons CO2e)

0.0

## (7.5.3) Methodological details

*This category is excluded from our reported footprint on the basis of materiality (see later question for details on exclusions). To estimate these emissions to determine the materiality, we apply the assumption that ~2% of building and infrastructure lifecycle emissions occur in end-of-life treatment processes (based on LETI Climate Emergency Design Guide). Using the data collected for category 11: use of sold products, we apply this proportion to estimate end-of-life emissions.*

## Scope 3 category 13: Downstream leased assets

### (7.5.1) Base year end

03/31/2022

## (7.5.2) Base year emissions (metric tons CO2e)

794

## (7.5.3) Methodological details

*An inventory-based approach is used for this emission source, whereby physical unit data is provided and multiplied by the appropriate carbon factor. This has been selected as it provides the greatest level of accuracy. The sources of the physical unit data for applicable locations are the invoices for electricity and natural gas. The sources of carbon conversion factors are applied on a hierarchy basis to ensure maximum accuracy. Where available, supplier and tariff-specific rates are applied. If those are unavailable, supplier-specific rates are applied. If those are unavailable, the grid average rate taken from the UK Government Conversion Factors is applied.*

## Scope 3 category 14: Franchises

### (7.5.1) Base year end

03/31/2022

## (7.5.2) Base year emissions (metric tons CO2e)

0.0

## (7.5.3) Methodological details

*This category is not applicable to Kier's operations (see later question for further information).*

## Scope 3 category 15: Investments

### (7.5.1) Base year end

03/31/2022

## (7.5.2) Base year emissions (metric tons CO2e)

9496



### (7.5.3) Methodological details

*An inventory-based approach is used for this emission source, whereby physical unit data is provided and multiplied by the appropriate carbon factor. This has been selected as it provides the greatest level of accuracy. The sources for the physical unit data within this category include the same data sources as detailed above for scope 1 & 2 and sustainability reports prepared by our joint ventures. The source of the conversion factors applied is the UK Government Conversion Factors.*

### Scope 3: Other (upstream)

#### (7.5.1) Base year end

03/31/2022

#### (7.5.2) Base year emissions (metric tons CO2e)

0.0

### (7.5.3) Methodological details

*No other material upstream emission sources have been identified.*

### Scope 3: Other (downstream)

#### (7.5.1) Base year end

03/31/2022

#### (7.5.2) Base year emissions (metric tons CO2e)

0.0

### (7.5.3) Methodological details

*No other material downstream emission sources have been identified.*  
*[Fixed row]*

## (7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

### Reporting year

#### (7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

26873

#### (7.6.3) Methodological details

*An inventory-based approach is used for this emission source, whereby physical unit data is provided and multiplied by the appropriate carbon factor. This has been selected as it provides the greatest level of accuracy. The sources for the physical unit data for scope 1 are fuel delivery reports (provided by our fuel suppliers), fuel card reports (provided by our fuel card provider), business mileage expense claim reports (sourced from our expenses system), and natural gas consumption reports (including invoices and automated meter reads) (provided by our energy broker). If for any reason the physical unit data for a site is unavailable, a comparable period estimate is applied. The source of carbon conversion factors for scope 1 are the UK Government Conversion Factors.*

### Past year 1

#### (7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

28853

#### (7.6.2) End date

03/31/2024

#### (7.6.3) Methodological details

*An inventory-based approach is used for this emission source, whereby physical unit data is provided and multiplied by the appropriate carbon factor. This has been selected as it provides the greatest level of accuracy. The sources for the physical unit data for scope 1 are fuel delivery reports (provided by our fuel suppliers), fuel card reports (provided by our fuel card provider), business mileage expense claim reports (sourced from our expenses system), and natural gas consumption reports (including invoices and automated meter reads) (provided by our energy broker). If for any reason the physical unit data for a site is unavailable, a comparable period estimate is applied. The source of carbon conversion factors for scope 1 are the UK Government Conversion Factors.*

[Fixed row]

## **(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?**

### **Reporting year**

#### **(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)**

2266

#### **(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)**

860

#### **(7.7.4) Methodological details**

*An inventory-based approach is used for this emission source, whereby physical unit data is provided and multiplied by the appropriate carbon factor. This has been selected as it provides the greatest level of accuracy. The source for the physical unit data for scope 2 are business mileage expense claim reports (sourced from our expenses system), and electricity consumption reports (including invoices and automated meter reads) (provided by our energy broker). If for any reason the physical unit data for a site is unavailable, a comparable period estimate is applied. The source of carbon conversion factors for scope 2 (location based) are the UK Government Conversion Factors.*

### **Past year 1**

#### **(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)**

2521

#### **(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)**

115

#### **(7.7.3) End date**

03/31/2024

#### **(7.7.4) Methodological details**

*An inventory-based approach is used for this emission source, whereby physical unit data is provided and multiplied by the appropriate carbon factor. This has been selected as it provides the greatest level of accuracy. The source for the physical unit data for scope 2 are business mileage expense claim reports (sourced from our expenses system), and electricity consumption reports (including invoices and automated meter reads) (provided by our energy broker). If for any reason the physical unit data for a site is unavailable, a comparable period estimate is applied. The source of carbon conversion factors for scope 2 (location based) are the UK Government Conversion Factors.*

*[Fixed row]*

## **(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.**

### **Purchased goods and services**

#### **(7.8.1) Evaluation status**

*Select from:*

☒ Relevant, calculated

#### **(7.8.2) Emissions in reporting year (metric tons CO2e)**

592492

#### **(7.8.3) Emissions calculation methodology**

*Select all that apply*

☒ Supplier-specific method

☒ Hybrid method

☒ Spend-based method

#### **(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners**

2.44

#### **(7.8.5) Please explain**

*goods and services (PGS) spend data over to inventory data to improve the accuracy of our reporting in scope 3 emissions. This was to enable us to learn more about this process and to help us plan for the future where we would like to move more of our spend to inventory data. In order to use inventory data we contacted*

our key suppliers to obtain our actual volumes of material data and multiplied this with the relevant carbon factors (ICE or internal EPD data). We then reviewed this data and applied it into our PGS category.

## Capital goods

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

0

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Spend-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### (7.8.5) Please explain

Emissions from our capital goods are included in the total emissions reported under purchased goods and services, and the same explanation as above applies.

## Fuel-and-energy-related activities (not included in Scope 1 or 2)

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

7917

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Supplier-specific method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### (7.8.5) Please explain

*This category includes the well-to-tank emissions of our fuels and the transmission and distribution of electricity. Emissions within this category are calculated using the same data sources as used for the calculation of scope 1 & 2. This includes fuel reports provided by our fuel suppliers and utility data provided by our energy broker. All data for this category is therefore calculated using data obtained from suppliers. This raw data is multiplied by the appropriate conversion factor from the UK Government Conversion Factors to calculate the total GHG emissions.*

## Upstream transportation and distribution

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

19172

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Spend-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

### (7.8.5) Please explain

*An spend/estimation-based approach is used for this emission source whereby material quantities and associated transport distance are estimated based on spend and multiplied by the appropriate conversion factor. The source of the spend data used in this calculation is the same as that detailed above for category 1: purchased goods and services. From this, the quantities of materials were determined using SPON cost rates. Countries of origin were then determined using multiple information sources, including the Net zero roadmap from Timber Development UK and the Steel Imports report from the International Trade Administration. The source of the conversion factors is the UK Government Conversion Factors. As this category is estimated from the spend, no data within this category is sourced directly from a supplier.*

## Waste generated in operations

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO<sub>2</sub>e)

1731

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Supplier-specific method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### (7.8.5) Please explain

*The raw data used for the calculation of waste emissions from this category is provided by our waste contractors either via API data transfer, waste reports, or waste transfer notes. The raw data used for the calculation of wastewater includes water invoices and meter readings, to which an assumed 95% sewerage rate is applied.*

*The raw data used in this category is therefore 100% obtained from suppliers. The raw data detailed above is multiplied by the appropriate conversion factor from the UK Government Conversion Factors based on waste type and waste treatment route.*

## Business travel

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

5509

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Distance-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### (7.8.5) Please explain

*The raw data used for the calculation of business travel includes reports from our business travel and hotel stay booking systems and from our expense reports. All of the raw data from this category is therefore sourced from suppliers. The mileage, modes of transport, and number and location of hotel stays from these reports are used to identify and apply the appropriate carbon conversion factor from the UK Government conversion factors to calculate total emissions. Within the business travel category we include the optional subcategory of hotel stays.*

## Employee commuting

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated



## (7.8.2) Emissions in reporting year (metric tons CO2e)

14277

## (7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

## (7.8.5) Please explain

*This category includes the commuting and teleworking emissions of all direct Kier employees. The raw data used for the calculation of this category is estimation-based. To calculate the mileage, frequency, and modes of transport of commuting behaviours and frequency of teleworking of our employees, we conduct an annual travel survey. The travel survey is issued to all employees with a minimum target response rate of 10%. The responses were used to calculate the average behaviour per employee in each business division and multiplied by the average number of employees within that division during the reporting year. These behaviours are then used to identify and apply the appropriate conversion factor from the UK Government Conversion Factors. As the total emissions presented here are calculated based on the information provided by employees in this survey, we have recorded that 100% of the data here has been obtained from the value chain.*

## Upstream leased assets

## (7.8.1) Evaluation status

Select from:

☒ Not relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

179

## (7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

#### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

#### (7.8.5) Please explain

*This category includes the consumption of gas and electricity where these utilities are supplied by a client or landlord. This category has been excluded from our GHG inventory on the basis of materiality and data accuracy. The emission data for this category is estimated. To estimate the emissions, we determine the average electricity and gas consumption for locations where these connections are arranged directly and multiply this average by the number of sites where there is a client or landlord supplied connection. This calculation methodology is subject to uncertainty and it is not currently feasible to implement alternative, more accurate data capture methodologies. As this category makes up less than 1% of our total scope 3 emissions, we have excluded this category from our GHG inventory.*

### Downstream transportation and distribution

#### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

#### (7.8.5) Please explain

*This category is not applicable to Kier as we do not transport any of our sold products via third party couriers. Any transportation of products is included within our scope 1 emissions footprint.*

### Processing of sold products

#### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

#### (7.8.5) Please explain

*This category is not applicable to Kier as there is no processing of our sold products besides those already accounted for in our scope 1 & 2 emissions and relevant scope 3 emissions.*

## Use of sold products

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

13602

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Asset-specific method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### (7.8.5) Please explain

*The raw data used to calculate emissions from this category is taken from building-specific EPC certificates. The building emission rate and gross internal floor area is taken from the EPC certificates and the decarbonisation rate of the UK electricity grid is used to project emissions over the service life of the building. The lifecycle operational emissions calculated with this process are included within this category. As all raw data comes from EPC certificates, this is noted as 100% supplier supplied data.*

## End of life treatment of sold products

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

130

## (7.8.3) Emissions calculation methodology

Select all that apply

☒ Average product method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

## (7.8.5) Please explain

*This category is excluded from Kier's total scope 3 figure on the basis of materiality, influence, and data accuracy. To estimate the emissions within this category, we assume that 2% of a buildings lifecycle emissions originate from end-of-life treatment processes (based on the LETI Climate Emergency Design Guide), with the remaining 98% being made up of the product, construction, and in-use lifecycle stages. As these other stages are included in our GHG calculations, we use the proportions to estimate the emissions arising from end-of-life treatment of sold products. This calculation methodology is subject to uncertainty, and there is currently poor data availability to implement any alternative reporting method. We also often have limited ability to influence the end-of-life emissions from the buildings and infrastructure we deliver. As these emissions make up less than 1% of our total scope 3 emissions, we have therefore opted to exclude this category from our GHG inventory.*

## Downstream leased assets

## (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

318

## (7.8.3) Emissions calculation methodology

Select all that apply

☒ Fuel-based method

#### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

#### (7.8.5) Please explain

*This category includes the operational emissions of assets owned by our Kier Property division. All data within this category is calculated using the invoice data for electricity and gas supplies provided by the utility suppliers. The raw consumption data is multiplied by the supplier-specific conversion factor for electricity and the UK average gas conversion factor taken from the UK Government Conversion Factors for gas.*

### Franchises

#### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

#### (7.8.5) Please explain

*Kier do not operate any franchises.*

### Investments

#### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

#### (7.8.2) Emissions in reporting year (metric tons CO2e)

29461

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Fuel-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### (7.8.5) Please explain

*This category includes our equity share of scope 1 & 2 emissions arising from joint venture contracts. The raw data used to calculate these emissions is taken from a combination on joint venture specific reports which are populated using data provided by fuel and utility suppliers, and the same data sources as for scope 1 & 2. All raw data for this category is therefore obtained from suppliers. This raw data is then multiplied by the appropriate factors from the UK Government Conversion Factors.*

### Other (upstream)

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

*We have not identified any additional upstream emission sources.*

### Other (downstream)

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

We have not identified any additional downstream emission sources.  
[Fixed row]

**(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.**

**Past year 1**

**(7.8.1.1) End date**

03/31/2024

**(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)**

697937

**(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)**

0

**(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)**

8242

**(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)**

19108

**(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)**

2191

**(7.8.1.7) Scope 3: Business travel (metric tons CO2e)**

5329

**(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)**

15148

**(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)**

1081

**(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)**

0

**(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)**

0

**(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)**

16389

**(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)**

1446

**(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)**

358

**(7.8.1.15) Scope 3: Franchises (metric tons CO2e)**

0

**(7.8.1.16) Scope 3: Investments (metric tons CO2e)**

22306



#### (7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

#### (7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

#### (7.8.1.19) Comment

*The scope 3 data presented here has been verified to ISO 14064.  
[Fixed row]*

#### (7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	Select from: <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Select from: <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 3	Select from: <input checked="" type="checkbox"/> Third-party verification or assurance process in place

*[Fixed row]*

#### (7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:  
☒ Annual process

(7.9.1.2) Status in the current reporting year

Select from:  
☒ Complete

(7.9.1.3) Type of verification or assurance

Select from:  
☒ Reasonable assurance

(7.9.1.4) Attach the statement

Kier-FY25- ISO 14064-1 Verification Opinion Report v4.pdf

(7.9.1.5) Page/section reference

All pages of the attachment refer to the verification of this emission category.

(7.9.1.6) Relevant standard

Select from:  
☒ ISO14064-1

(7.9.1.7) Proportion of reported emissions verified (%)

100  
[Add row]

**(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.**

**Row 1**

**(7.9.2.1) Scope 2 approach**

Select from:

☒ Scope 2 location-based

**(7.9.2.2) Verification or assurance cycle in place**

Select from:

☒ Annual process

**(7.9.2.3) Status in the current reporting year**

Select from:

☒ Complete

**(7.9.2.4) Type of verification or assurance**

Select from:

☒ Reasonable assurance

**(7.9.2.5) Attach the statement**

*Kier-FY25- ISO 14064-1 Verification Opinion Report v4.pdf*

**(7.9.2.6) Page/ section reference**

*All pages of the attachment refer to the verification of this emission category.*

**(7.9.2.7) Relevant standard**

Select from:

☒ ISO14064-1

#### (7.9.2.8) Proportion of reported emissions verified (%)

100

### Row 2

#### (7.9.2.1) Scope 2 approach

Select from:

☒ Scope 2 market-based

#### (7.9.2.2) Verification or assurance cycle in place

Select from:

☒ Annual process

#### (7.9.2.3) Status in the current reporting year

Select from:

☒ Complete

#### (7.9.2.4) Type of verification or assurance

Select from:

☒ Reasonable assurance

#### (7.9.2.5) Attach the statement

*Kier-FY25- ISO 14064-1 Verification Opinion Report v4.pdf*

#### (7.9.2.6) Page/ section reference

All pages of the attachment refer to the verification of this emission category.

#### (7.9.2.7) Relevant standard

Select from:

☒ ISO14064-1

#### (7.9.2.8) Proportion of reported emissions verified (%)

100

[Add row]

**(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.**

#### Row 1

##### (7.9.3.1) Scope 3 category

Select all that apply

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Scope 3: Investments          | <input checked="" type="checkbox"/> Scope 3: Downstream leased assets   |
| <input checked="" type="checkbox"/> Scope 3: Capital goods        | <input checked="" type="checkbox"/> Scope 3: Purchased goods and services                                       |
| <input checked="" type="checkbox"/> Scope 3: Business travel      | <input checked="" type="checkbox"/> Scope 3: Waste generated in operations                                      |
| <input checked="" type="checkbox"/> Scope 3: Employee commuting   | <input checked="" type="checkbox"/> Scope 3: Upstream transportation and distribution                           |
| <input checked="" type="checkbox"/> Scope 3: Use of sold products | <input checked="" type="checkbox"/> Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) |

##### (7.9.3.2) Verification or assurance cycle in place

Select from:

☒ Annual process

##### (7.9.3.3) Status in the current reporting year

Select from:

☒ Complete

#### (7.9.3.4) Type of verification or assurance

Select from:

☒ Reasonable assurance

#### (7.9.3.5) Attach the statement

*Kier-FY25- ISO 14064-1 Verification Opinion Report v4.pdf*

#### (7.9.3.6) Page/section reference

*All pages of the attachment refer to the verification of this emission category.*

#### (7.9.3.7) Relevant standard

Select from:

☒ ISO14064-1

#### (7.9.3.8) Proportion of reported emissions verified (%)

100

[Add row]

**(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?**

Select from:

☒ Decreased

**(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.**

## Change in renewable energy consumption

### (7.10.1.1) Change in emissions (metric tons CO2e)

5912

### (7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

### (7.10.1.3) Emissions value (percentage)

21

### (7.10.1.4) Please explain calculation

*Our scope 2 market based emissions have increased during the reporting year as a result of an increase in uptake of PHEV & EV vehicles in our company car and commercial fleets, which means that with vehicles are more often charged using electricity which has not been sourced by Kier and as such a grid average emission factor has been applied. Secondly the wider transition to a new third-party intermediary for utilities, which has delayed the provision of renewable energy certificates for a small number of electricity meters. In these limited cases, we applied an average grid emission factor. Both the increase in EVs and delay in REGOs caused an increase of 745tCO2e. We also saw significant decreases during the reporting year, where we have seen an increased uptake of electric and hybrid company cars. To calculate the change in emissions as a result of this, the additional mileage in EVs and hybrids in FY24 was multiplied by the diesel conversion factor and separately multiplied by the electric/hybrid conversion factor. The difference between these two values was 2049 tCO2e. Since November we have also secured almost 3 million litres of sustainably sourced HVO, the additional HVO volumes were multiplied by the diesel conversion factor and separately by the HVO conversion factor. The difference between these two values was 4608 tCO2e.*

## Other emissions reduction activities

### (7.10.1.1) Change in emissions (metric tons CO2e)

1986

### (7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

#### (7.10.1.3) Emissions value (percentage)

7

#### (7.10.1.4) Please explain calculation

*A portion of our mobile combustion emissions decreased as a result in the reduction of fleet vehicles in the NRNN division*

### Divestment

#### (7.10.1.1) Change in emissions (metric tons CO<sub>2</sub>e)

0

#### (7.10.1.2) Direction of change in emissions

Select from:

☒ No change

#### (7.10.1.3) Emissions value (percentage)

0

#### (7.10.1.4) Please explain calculation

*No divestments occurred during the reporting year.*

### Acquisitions

#### (7.10.1.1) Change in emissions (metric tons CO<sub>2</sub>e)

0



#### (7.10.1.2) Direction of change in emissions

Select from:

☒ No change

#### (7.10.1.3) Emissions value (percentage)

0

#### (7.10.1.4) Please explain calculation

*No acquisitions occurred during the reporting year.*

### Mergers

#### (7.10.1.1) Change in emissions (metric tons CO2e)

0

#### (7.10.1.2) Direction of change in emissions

Select from:

☒ No change

#### (7.10.1.3) Emissions value (percentage)

0

#### (7.10.1.4) Please explain calculation

*No mergers occurred during the reporting year.*

### Change in output

#### (7.10.1.1) Change in emissions (metric tons CO2e)

0

#### (7.10.1.2) Direction of change in emissions

Select from:

☒ No change

#### (7.10.1.3) Emissions value (percentage)

0

#### (7.10.1.4) Please explain calculation

*Our business has grown within the reporting year in terms of revenue, however the impact of this growth on emissions cannot easily be calculated as there are many other variables.*

### Change in methodology

#### (7.10.1.1) Change in emissions (metric tons CO2e)

0

#### (7.10.1.2) Direction of change in emissions

Select from:

☒ No change

#### (7.10.1.3) Emissions value (percentage)

0

#### (7.10.1.4) Please explain calculation

*No methodology changes occurred for scope 1 & 2 emissions during the reporting year.*

### Change in boundary

#### (7.10.1.1) Change in emissions (metric tons CO2e)

0

#### (7.10.1.2) Direction of change in emissions

Select from:

☒ No change

#### (7.10.1.3) Emissions value (percentage)

0

#### (7.10.1.4) Please explain calculation

*No boundary changes occurred during the reporting year.*

### Change in physical operating conditions

#### (7.10.1.1) Change in emissions (metric tons CO2e)

0

#### (7.10.1.2) Direction of change in emissions

Select from:

☒ No change

#### (7.10.1.3) Emissions value (percentage)

0

#### (7.10.1.4) Please explain calculation

*No changes in physical operating conditions have occurred during the reporting year.*

## Unidentified

### (7.10.1.1) Change in emissions (metric tons CO2e)

6663

### (7.10.1.2) Direction of change in emissions

Select from:

☒ Increased

### (7.10.1.3) Emissions value (percentage)

24

### (7.10.1.4) Please explain calculation

*We have had several emission reduction initiatives active during the reporting year, however as our operations are constantly changing due to the nature of our business (start / completion of new projects, various activities, etc.) changes cannot easily be attributed to any single initiative. We have also had a number of large projects operating in locations where grid connection was not feasible therefore increasing our diesel consumption significantly this year. In FY26 we are focussed on minimising any further increase through increasing our EV fleet and HVO usage across the business.*

## Other

### (7.10.1.1) Change in emissions (metric tons CO2e)

0

### (7.10.1.2) Direction of change in emissions

Select from:

☒ No change

### (7.10.1.3) Emissions value (percentage)

0

#### (7.10.1.4) Please explain calculation

*No other causes of GHG reduction have been identified.*  
[Fixed row]

#### (7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:

☒ Market-based

#### (7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

Select from:

☒ Yes

#### (7.12.1) Provide the emissions from biogenic carbon relevant to your organization in metric tons CO<sub>2</sub>.

##### (7.12.1.1) CO<sub>2</sub> emissions from biogenic carbon (metric tons CO<sub>2</sub>)

4456

##### (7.12.1.2) Comment

*The only current source of biogenic emissions within our inventory is biofuels, specifically HVO. Quantification of emissions from HVO aligns with the UK Gov GHG Conversion Factors for Company Reporting: Methodology Paper, whereby only CH<sub>4</sub> and N<sub>2</sub>O emissions contribute to the CO<sub>2</sub>e. CO<sub>2</sub> expelled during the burning of the fuel is cancelled out by the CO<sub>2</sub> absorbed by the feedstock, and this is reported separately for applicable scopes. The conversion factors set out in the methodology paper are applied to HVO volumes to calculate emissions.*  
[Fixed row]

#### (7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:

☒ Yes

**(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).**

## Row 1

### (7.15.1.1) Greenhouse gas

Select from:

☒ CO2

### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

26709

### (7.15.1.3) GWP Reference

Select from:

☒ IPCC Fifth Assessment Report (AR5 – 100 year)

## Row 2

### (7.15.1.1) Greenhouse gas

Select from:

☒ N2O

### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

366

### (7.15.1.3) GWP Reference

Select from:

☒ IPCC Fifth Assessment Report (AR5 – 100 year)

### Row 3

#### (7.15.1.1) Greenhouse gas

Select from:

☒ CH4

#### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

10

#### (7.15.1.3) GWP Reference

Select from:

☒ IPCC Fifth Assessment Report (AR5 – 100 year)

### Row 4

#### (7.15.1.1) Greenhouse gas

Select from:

☒ HFCs

#### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

0

#### (7.15.1.3) GWP Reference

Select from:

☒ IPCC Fifth Assessment Report (AR5 – 100 year)

## Row 5

### (7.15.1.1) Greenhouse gas

Select from:

☒ PFCs

### (7.15.1.2) Scope 1 emissions (metric tons of CO<sub>2</sub>e)

0

### (7.15.1.3) GWP Reference

Select from:

☒ IPCC Fifth Assessment Report (AR5 – 100 year)

## Row 6

### (7.15.1.1) Greenhouse gas

Select from:

☒ SF<sub>6</sub>

### (7.15.1.2) Scope 1 emissions (metric tons of CO<sub>2</sub>e)

0

### (7.15.1.3) GWP Reference

Select from:

☒ IPCC Fifth Assessment Report (AR5 – 100 year)

## Row 7

### (7.15.1.1) Greenhouse gas



Select from:

☒ NF3

### (7.15.1.2) Scope 1 emissions (metric tons of CO<sub>2</sub>e)

0

### (7.15.1.3) GWP Reference

Select from:

☒ IPCC Fifth Assessment Report (AR5 – 100 year)

[Add row]

### (7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

	Scope 1 emissions (metric tons CO <sub>2</sub> e)	Scope 2, location-based (metric tons CO <sub>2</sub> e)	Scope 2, market-based (metric tons CO <sub>2</sub> e)
United Arab Emirates	11	0	0
United Kingdom of Great Britain and Northern Ireland	26862	2266	860

[Fixed row]

### (7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

☒ By business division

### (7.17.1) Break down your total gross global Scope 1 emissions by business division.

	Business division	Scope 1 emissions (metric ton CO2e)
Row 1	<i>Construction</i>	<i>5488</i>
Row 2	<i>Transportation</i>	<i>9190</i>
Row 3	<i>Natural Resources, Nuclear &amp; Networks</i>	<i>12001</i>
Row 4	<i>Property</i>	<i>2</i>
Row 5	<i>Corporate Functions</i>	<i>192</i>

[Add row]

## (7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

☒ By business division

### (7.20.1) Break down your total gross global Scope 2 emissions by business division.

	Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	<i>Construction</i>	<i>1336</i>	<i>305</i>
Row 2	<i>Transportation</i>	<i>474</i>	<i>349</i>
Row 3	<i>Natural Resources, Nuclear &amp; Networks</i>	<i>129</i>	<i>89</i>
Row 4	<i>Property</i>	<i>0</i>	<i>0</i>
Row 5	<i>Group Functions</i>	<i>327</i>	<i>117</i>

[Add row]

**(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.**

**Consolidated accounting group**

**(7.22.1) Scope 1 emissions (metric tons CO2e)**

26873

**(7.22.2) Scope 2, location-based emissions (metric tons CO2e)**

2266

**(7.22.3) Scope 2, market-based emissions (metric tons CO2e)**

860

**(7.22.4) Please explain**

*The emissions reported for our consolidated accounting group include Kier Group and its business divisions, including Construction, Infrastructure Services (Transportation and Natural Resources, Nuclear & Networks), and Property.*

**All other entities**

**(7.22.1) Scope 1 emissions (metric tons CO2e)**

0

**(7.22.2) Scope 2, location-based emissions (metric tons CO2e)**

0

**(7.22.3) Scope 2, market-based emissions (metric tons CO2e)**

#### (7.22.4) Please explain

*In line with the GHG protocol, our equity share of joint venture (JV) scope 1 & 2 emissions are recorded under scope 3 category 15: investments where we have 50% or less financial share in the JV. During the reporting year there were no scope 1 and 2 emissions for joint ventures where we hold a greater than 50% equity share, therefore there are no scope 1 and 2 emissions to account for separately to our consolidated accounting group.*

*[Fixed row]*

#### (7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:

☒ Not relevant as we do not have any subsidiaries

#### (7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

##### Row 1

#### (7.26.1) Requesting member

Select from:

☒ Pinsent Masons LLP

#### (7.26.2) Scope of emissions

Select from:

☒ Scope 1

#### (7.26.4) Allocation level

Select from:

☒ Company wide

#### (7.26.6) Allocation method

Select from:

☒ Allocation based on the market value of products purchased

#### (7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

#### (7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

#### (7.26.9) Emissions in metric tonnes of CO<sub>2</sub>e

0

#### (7.26.10) Uncertainty ( $\pm\%$ )

0

#### (7.26.11) Major sources of emissions

*The sources of emissions specific to this requesting member have not been identified. The emissions data has been allocated by % revenue.*

#### (7.26.12) Allocation verified by a third party?

Select from:

☒ No

#### (7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

*The allocation of GHG data has been calculated based on percentage of revenue during the reporting period. The total emissions here therefore include a portion of all GHG sources. This methodology has a large degree of uncertainty as actual emission sources specific to the customer have not been individually identified and quantified, however the exact uncertainty has not been assessed.*

#### **(7.26.14) Where published information has been used, please provide a reference**

*The data which has been proportionally allocated is the same data presented within this CDP disclosure*

### **Row 2**

#### **(7.26.1) Requesting member**

Select from:

☒ BT Group

#### **(7.26.2) Scope of emissions**

Select from:

☒ Scope 1

#### **(7.26.4) Allocation level**

Select from:

☒ Company wide

#### **(7.26.6) Allocation method**

Select from:

☒ Allocation based on the market value of products purchased

#### **(7.26.7) Unit for market value or quantity of goods/services supplied**

Select from:

☒ Currency

#### (7.26.8) Market value or quantity of goods/services supplied to the requesting member

12045000

#### (7.26.9) Emissions in metric tonnes of CO<sub>2</sub>e

79

#### (7.26.10) Uncertainty (±%)

0

#### (7.26.11) Major sources of emissions

*The sources of emissions specific to this requesting member have not been identified. The emissions data has been allocated by % revenue.*

#### (7.26.12) Allocation verified by a third party?

Select from:

☒ No

#### (7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

*The allocation of GHG data has been calculated based on percentage of revenue during the reporting period. The total emissions here therefore include a portion of all GHG sources. This methodology has a large degree of uncertainty as actual emission sources specific to the customer have not been individually identified and quantified, however the exact uncertainty has not been assessed.*

#### (7.26.14) Where published information has been used, please provide a reference

*The data which has been proportionally allocated is the same data presented within this CDP disclosure*

### Row 3

#### (7.26.1) Requesting member

Select from:

☒ BT Group

### (7.26.2) Scope of emissions

Select from:

☒ Scope 2: market-based

### (7.26.4) Allocation level

Select from:

☒ Company wide

### (7.26.6) Allocation method

Select from:

☒ Allocation based on the market value of products purchased

### (7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

### (7.26.8) Market value or quantity of goods/services supplied to the requesting member

12045000

### (7.26.9) Emissions in metric tonnes of CO<sub>2</sub>e

2.5

### (7.26.10) Uncertainty (±%)

0



### (7.26.11) Major sources of emissions

*The sources of emissions specific to this requesting member have not been identified. The emissions data has been allocated by % revenue.*

### (7.26.12) Allocation verified by a third party?

Select from:

☒ No

### (7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

*The allocation of GHG data has been calculated based on percentage of revenue during the reporting period. The total emissions here therefore include a portion of all GHG sources. This methodology has a large degree of uncertainty as actual emission sources specific to the customer have not been individually identified and quantified, however the exact uncertainty has not been assessed.*

### (7.26.14) Where published information has been used, please provide a reference

*The data which has been proportionally allocated is the same data presented within this CDP disclosure*

## Row 4

### (7.26.1) Requesting member

Select from:

☒ BT Group

### (7.26.2) Scope of emissions

Select from:

☒ Scope 3

### (7.26.3) Scope 3 category(ies)

*Select all that apply*

- ☒ Category 15: Investments
- ☒ Category 2: Capital goods
- ☒ Category 6: Business travel
- ☒ Category 7: Employee commuting
- ☒ Category 11: Use of sold products

- ☒ Category 13: Downstream leased assets
- ☒ Category 1: Purchased goods and services
- ☒ Category 5: Waste generated in operations
- ☒ Category 4: Upstream transportation and distribution
- ☒ Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

#### (7.26.4) Allocation level

Select from:

- ☒ Company wide

#### (7.26.6) Allocation method

Select from:

- ☒ Allocation based on the market value of products purchased

#### (7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

- ☒ Currency

#### (7.26.8) Market value or quantity of goods/services supplied to the requesting member

12045000

#### (7.26.9) Emissions in metric tonnes of CO<sub>2</sub>e

2018

#### (7.26.10) Uncertainty (±%)

0

#### (7.26.11) Major sources of emissions

*The sources of emissions specific to this requesting member have not been identified. The emissions data has been allocated by % revenue.*

#### **(7.26.12) Allocation verified by a third party?**

Select from:

☒ No

#### **(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

*The allocation of GHG data has been calculated based on percentage of revenue during the reporting period. The total emissions here therefore include a portion of all GHG sources. This methodology has a large degree of uncertainty as actual emission sources specific to the customer have not been individually identified and quantified, however the exact uncertainty has not been assessed.*

#### **(7.26.14) Where published information has been used, please provide a reference**

*The data which has been proportionally allocated is the same data presented within this CDP disclosure*

### **Row 5**

#### **(7.26.1) Requesting member**

Select from:

☒ Pinsent Masons LLP

#### **(7.26.2) Scope of emissions**

Select from:

☒ Scope 2: market-based

#### **(7.26.4) Allocation level**

Select from:

☒ Company wide

#### (7.26.6) Allocation method

Select from:

☒ Allocation based on the market value of products purchased

#### (7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

#### (7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

#### (7.26.9) Emissions in metric tonnes of CO<sub>2</sub>e

0

#### (7.26.10) Uncertainty (±%)

0

#### (7.26.11) Major sources of emissions

*The sources of emissions specific to this requesting member have not been identified. The emissions data has been allocated by % revenue.*

#### (7.26.12) Allocation verified by a third party?

Select from:

☒ No

#### (7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

*The allocation of GHG data has been calculated based on percentage of revenue during the reporting period. The total emissions here therefore include a portion of all GHG sources. This methodology has a large degree of uncertainty as actual emission sources specific to the customer have not been individually identified and quantified, however the exact uncertainty has not been assessed.*

#### **(7.26.14) Where published information has been used, please provide a reference**

*The data which has been proportionally allocated is the same data presented within this CDP disclosure*

### **Row 6**

#### **(7.26.1) Requesting member**

*Select from:*

☒ Pinsent Masons LLP

#### **(7.26.2) Scope of emissions**

*Select from:*

☒ Scope 3

#### **(7.26.3) Scope 3 category(ies)**

*Select all that apply*

☒ Category 15: Investments

☒ Category 2: Capital goods

☒ Category 6: Business travel

☒ Category 7: Employee commuting

☒ Category 11: Use of sold products

☒ Category 13: Downstream leased assets

☒ Category 1: Purchased goods and services

☒ Category 5: Waste generated in operations

☒ Category 4: Upstream transportation and distribution

☒ Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

#### **(7.26.4) Allocation level**

*Select from:*

☒ Company wide

#### **(7.26.6) Allocation method**

Select from:

☒ Allocation based on the market value of products purchased

#### (7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

#### (7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

#### (7.26.9) Emissions in metric tonnes of CO<sub>2</sub>e

0

#### (7.26.10) Uncertainty (±%)

0

#### (7.26.11) Major sources of emissions

*The sources of emissions specific to this requesting member have not been identified. The emissions data has been allocated by % revenue.*

#### (7.26.12) Allocation verified by a third party?

Select from:

☒ No

#### (7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

*The allocation of GHG data has been calculated based on percentage of revenue during the reporting period. The total emissions here therefore include a portion of all GHG sources. This methodology has a large degree of uncertainty as actual emission sources specific to the customer have not been individually identified and quantified, however the exact uncertainty has not been assessed.*

## (7.26.14) Where published information has been used, please provide a reference

*The data which has been proportionally allocated is the same data presented within this CDP disclosure*

### Row 7

## (7.26.1) Requesting member

Select from:

☒ Pinsent Masons LLP

## (7.26.2) Scope of emissions

Select from:

☒ Scope 2: location-based

## (7.26.4) Allocation level

Select from:

☒ Company wide

## (7.26.6) Allocation method

Select from:

☒ Allocation based on the market value of products purchased

## (7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

## (7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

#### (7.26.9) Emissions in metric tonnes of CO2e

0

#### (7.26.10) Uncertainty (±%)

0

#### (7.26.11) Major sources of emissions

*The sources of emissions specific to this requesting member have not been identified. The emissions data has been allocated by % revenue.*

#### (7.26.12) Allocation verified by a third party?

Select from:

☒ No

#### (7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

*The allocation of GHG data has been calculated based on percentage of revenue during the reporting period. The total emissions here therefore include a portion of all GHG sources. This methodology has a large degree of uncertainty as actual emission sources specific to the customer have not been individually identified and quantified, however the exact uncertainty has not been assessed.*

#### (7.26.14) Where published information has been used, please provide a reference

*The data which has been proportionally allocated is the same data presented within this CDP disclosure*

### Row 8

#### (7.26.1) Requesting member

Select from:

☒ BT Group



## (7.26.2) Scope of emissions

Select from:

☒ Scope 2: location-based

## (7.26.4) Allocation level

Select from:

☒ Company wide

## (7.26.6) Allocation method

Select from:

☒ Allocation based on the market value of products purchased

## (7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

## (7.26.8) Market value or quantity of goods/services supplied to the requesting member

12045000

## (7.26.9) Emissions in metric tonnes of CO<sub>2</sub>e

0

## (7.26.10) Uncertainty (±%)

0

## (7.26.11) Major sources of emissions

*The sources of emissions specific to this requesting member have not been identified. The emissions data has been allocated by % revenue.*

### (7.26.12) Allocation verified by a third party?

Select from:

☒ No

### (7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

*The allocation of GHG data has been calculated based on percentage of revenue during the reporting period. The total emissions here therefore include a portion of all GHG sources. This methodology has a large degree of uncertainty as actual emission sources specific to the customer have not been individually identified and quantified, however the exact uncertainty has not been assessed.*

### (7.26.14) Where published information has been used, please provide a reference

*The data which has been proportionally allocated is the same data presented within this CDP disclosure*  
[Add row]

## (7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

### Row 1

#### (7.27.1) Allocation challenges

Select from:

☒ Customer base is too large and diverse to accurately track emissions to the customer level

#### (7.27.2) Please explain what would help you overcome these challenges

*Despite the size and complexity of our organisation and therefore the associated challenges presented in gathering and reporting carbon related information at a customer level, we recognise the changing requirements for our businesses to work with our customers, to identify collectively and collaboratively the emissions attributed to them and the work completed for them. As part of our revitalised sustainability framework will be working with our core business units within Kier to facilitate the identification, collection and reporting of attributive emissions to our customers. We are already experienced in gathering data at business unit level and are working with our businesses to further develop the scope of data the associated data collection processes to ensure a joined up approach across the group.*

[Add row]

## **(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?**

### **(7.28.1) Do you plan to develop your capabilities to allocate emissions to your customers in the future?**

Select from:

☒ Yes

### **(7.28.2) Describe how you plan to develop your capabilities**

*We have implemented a new environmental data platform which captures carbon, waste, and other environmental performance data. This platform better enables location-level data allocation which will improve the ability to allocate emissions to customers. This is being further supported by engaging with our suppliers to ensure references are included within the raw data reports to support the allocation. For carbon data, this process initially focuses on scope 1 & 2. Scope 3 data is more challenging to allocate due to the diversity of data, however as we aim to move from spend-based to a hybrid reporting methodology for purchased goods and services, we will continue to assess improved opportunities to allocate this data. This is our first year that we have moved 2.44% of our spend over to inventory. We have learned a lot from this exercise and are aiming to expand inventory data next year.*

[Fixed row]

## **(7.29) What percentage of your total operational spend in the reporting year was on energy?**

Select from:

☒ More than 0% but less than or equal to 5%

## **(7.30) Select which energy-related activities your organization has undertaken.**

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired electricity	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired heat	Select from: <input checked="" type="checkbox"/> No
Consumption of purchased or acquired steam	Select from: <input checked="" type="checkbox"/> No
Consumption of purchased or acquired cooling	Select from: <input checked="" type="checkbox"/> No
Generation of electricity, heat, steam, or cooling	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

### (7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

#### Consumption of fuel (excluding feedstock)

##### (7.30.1.1) Heating value

Select from:

☒ LHV (lower heating value)

##### (7.30.1.2) MWh from renewable sources

10845

### (7.30.1.3) MWh from non-renewable sources

107203

### (7.30.1.4) Total (renewable + non-renewable) MWh

118048.00

## Consumption of purchased or acquired electricity

### (7.30.1.1) Heating value

Select from:

☒ LHV (lower heating value)

### (7.30.1.2) MWh from renewable sources

6790

### (7.30.1.3) MWh from non-renewable sources

3788

### (7.30.1.4) Total (renewable + non-renewable) MWh

10578.00

## Total energy consumption

### (7.30.1.1) Heating value

Select from:

☒ LHV (lower heating value)

### (7.30.1.2) MWh from renewable sources

17635

### (7.30.1.3) MWh from non-renewable sources

110991

### (7.30.1.4) Total (renewable + non-renewable) MWh

128626.00

[Fixed row]

### (7.30.6) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Select from: <input checked="" type="checkbox"/> Yes
Consumption of fuel for the generation of heat	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of steam	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of cooling	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for co-generation or tri-generation	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

**(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.**

### **Sustainable biomass**

#### **(7.30.7.1) Heating value**

Select from:

☒ LHV

#### **(7.30.7.2) Total fuel MWh consumed by the organization**

10845

#### **(7.30.7.3) MWh fuel consumed for self-generation of electricity**

10845

#### **(7.30.7.4) MWh fuel consumed for self-generation of heat**

0

#### **(7.30.7.8) Comment**

*The sustainable biomass detailed here is HVO fuel. This is categorised as sustainable where the supplier is able to provide ISCC, RFAS, and/or RTFO certification.*

### **Other biomass**

#### **(7.30.7.1) Heating value**

Select from:

☒ LHV

#### **(7.30.7.2) Total fuel MWh consumed by the organization**

0

**(7.30.7.3) MWh fuel consumed for self-generation of electricity**

0

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

0

**(7.30.7.8) Comment**

-

**Other renewable fuels (e.g. renewable hydrogen)**

**(7.30.7.1) Heating value**

Select from:

☒ LHV

**(7.30.7.2) Total fuel MWh consumed by the organization**

0

**(7.30.7.3) MWh fuel consumed for self-generation of electricity**

0

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

0

**(7.30.7.8) Comment**

-

**Coal**



#### (7.30.7.1) Heating value

Select from:

☒ LHV

#### (7.30.7.2) Total fuel MWh consumed by the organization

0

#### (7.30.7.3) MWh fuel consumed for self-generation of electricity

0

#### (7.30.7.4) MWh fuel consumed for self-generation of heat

0

#### (7.30.7.8) Comment

-

#### Oil

#### (7.30.7.1) Heating value

Select from:

☒ LHV

#### (7.30.7.2) Total fuel MWh consumed by the organization

103778

#### (7.30.7.3) MWh fuel consumed for self-generation of electricity

103778

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

0

**(7.30.7.8) Comment**

-

**Gas**

**(7.30.7.1) Heating value**

Select from:

☒ LHV

**(7.30.7.2) Total fuel MWh consumed by the organization**

3425

**(7.30.7.3) MWh fuel consumed for self-generation of electricity**

3425

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

0

**(7.30.7.8) Comment**

-

**Other non-renewable fuels (e.g. non-renewable hydrogen)**

**(7.30.7.1) Heating value**

Select from:

☒ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.8) Comment

-

**Total fuel**

(7.30.7.1) Heating value

Select from:

☒ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

118048

(7.30.7.3) MWh fuel consumed for self-generation of electricity

118048

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

### (7.30.7.8) Comment

-

[Fixed row]

**(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.**

#### Row 1

### (7.30.14.1) Country/area

Select from:

☒ United Kingdom of Great Britain and Northern Ireland

### (7.30.14.2) Sourcing method

Select from:

☒ Retail supply contract with an electricity supplier (retail green electricity)

### (7.30.14.3) Energy carrier

Select from:

☒ Electricity

### (7.30.14.4) Low-carbon technology type

Select from:

☒ Renewable energy mix, please specify :varied by supplier

### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

6790

#### (7.30.14.6) Tracking instrument used

Select from:

☒ REGO

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☒ United Kingdom of Great Britain and Northern Ireland

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☒ No

#### (7.30.14.10) Comment

*Where supplies are procured through Kier's Energy Broker, 100% renewable tariffs are secured as standard. Suppliers do not state the specific technology in all cases.*

*[Add row]*

#### (7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

##### United Arab Emirates

#### (7.30.16.1) Consumption of purchased electricity (MWh)

0

#### (7.30.16.2) Consumption of self-generated electricity (MWh)

0

#### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

**United Kingdom of Great Britain and Northern Ireland**

(7.30.16.1) Consumption of purchased electricity (MWh)

10578

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

10578.00

[Fixed row]

**(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.**

## Row 1

### (7.45.1) Intensity figure

0.6

### (7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

5794

### (7.45.3) Metric denominator

Select from:

☒ square meter

### (7.45.4) Metric denominator: Unit total

1009561.4

### (7.45.5) Scope 2 figure used

Select from:

☒ Market-based

### (7.45.6) % change from previous year

0.1

### (7.45.7) Direction of change

Select from:

☒ Decreased

### (7.45.8) Reasons for change

Select all that apply

- ☒ Change in renewable energy consumption
- ☒ Other emissions reduction activities

### (7.45.9) Please explain

*The carbon intensity presented here represents our Construction division only, as this is the only division with gross internal floor area calculations. Multiple reasons have contributed towards the reduction in scope 1 & 2 emissions, including a transition towards alternative fuels, an increase in EV fleet, and improvements in efficiency. These absolute reductions, combined with an increase in revenue, have contributed towards the intensity reduction.*

## Row 2

### (7.45.1) Intensity figure

6.9

### (7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

27733

### (7.45.3) Metric denominator

Select from:

- ☒ unit total revenue

### (7.45.4) Metric denominator: Unit total

4041.4

### (7.45.5) Scope 2 figure used

Select from:

- ☒ Market-based

### (7.45.6) % change from previous year



**(7.45.7) Direction of change***Select from:*☒ Decreased**(7.45.8) Reasons for change***Select all that apply*☒ Change in renewable energy consumption☒ Other emissions reduction activities**(7.45.9) Please explain**

*The carbon intensity presented here is normalised per million revenue. Multiple reasons have contributed towards the reduction in scope 1 & 2 emissions, including a transition towards alternative fuels, an increase in EV fleet, and improvements in efficiency. These absolute reductions, combined with an increase in revenue, have contributed towards the intensity reduction.*

*[Add row]***(7.52) Provide any additional climate-related metrics relevant to your business.****Row 1****(7.52.1) Description***Select from:*☒ Waste**(7.52.2) Metric value**

16.34

**(7.52.3) Metric numerator**

tonnes

(7.52.4) Metric denominator (intensity metric only)

metric tonnes of waste per £1 million revenue

(7.52.5) % change from previous year

2.6

(7.52.6) Direction of change

Select from:

☒ Decreased

(7.52.7) Please explain

Along with "climate action" and "valuing nature", "resource efficiency" is set as one of our key topics within the planet pillar of our Building for a Sustainable World framework. This topic is supported by the metric of metric tonnes waste per £1m turnover, and this is monitored quarterly and reported annually in line with the July - June financial year. In FY25 (year ending June 2025), we have reported metric tonne of waste intensity, having reduced this by 2.6% since FY24. We have now moved to tonnage reporting.

Row 2

(7.52.1) Description

Select from:

☒ Waste

(7.52.2) Metric value

66601

(7.52.3) Metric numerator

tonnes

#### (7.52.4) Metric denominator (intensity metric only)

NA

#### (7.52.5) % change from previous year

0.01

#### (7.52.6) Direction of change

Select from:

☒ Decreased

#### (7.52.7) Please explain

*Along with "climate action" and "valuing nature", "resource efficiency" is set as one of our key topics within the planet pillar of our Building for a Sustainable World framework. This topic is supported by the metric of metric tonnes, and this is monitored quarterly and reported annually in line with the July - June financial year. In FY25 (year ending June 2025), we have reported metric tonne, having reduced this by 0.01% since FY24. We have now moved to tonnage reporting.*

### Row 3

#### (7.52.1) Description

Select from:

☒ Other, please specify :Significant Environmental Incident Rate

#### (7.52.2) Metric value

54

#### (7.52.3) Metric numerator

*Significant Environmental Incidents*

#### (7.52.4) Metric denominator (intensity metric only)

### (7.52.5) % change from previous year

2

### (7.52.6) Direction of change

Select from:

☒ Decreased

### (7.52.7) Please explain

*The Significant Environmental Incident Rate (SEIR) is a key performance metric used to monitor Kier's exposure to environmental risks and the effectiveness of our controls. It is calculated using the formula:  $SEIR = (\text{Number of Significant Environmental Incidents} \div \text{Total Hours Worked}) \times 100,000$ . This standardised approach allows incidents to be measured relative to the scale of operations, ensuring comparability over time and across projects. By normalising against hours worked, we are able to understand not just the absolute number of incidents, but also the rate at which they occur in relation to the level of activity being delivered. A "significant environmental incident" is defined in line with our internal guidance and external reporting requirements, and includes events that result in material environmental harm, regulatory intervention, or sustained reputational impact. Monitoring SEIR is increasingly important in the context of a changing climate, where the frequency and severity of extreme weather events directly affect our operations. Heavy rainfall and storms can increase risks associated with surface water management, such as flooding, sediment release and pollution of receiving waters. These events highlight the interconnectedness of climate and water-related risks, reinforcing the need for strong environmental controls and resilient site practices. By tracking SEIR, Kier is able to identify trends, target interventions, and drive continual improvement in environmental performance through our ISO14001 certified management system. The metric supports our wider Building for a Sustainable World framework by providing transparent evidence of how we are addressing both immediate operational risks and longer-term climate resilience. It also enables clients, regulators and stakeholders to see how effectively we are protecting the environment while delivering complex projects.*

[Add row]

### (7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

☒ Absolute target

#### (7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

### (7.53.1.1) Target reference number

Select from:

☒ Abs 1

### (7.53.1.2) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

### (7.53.1.3) Science Based Targets initiative official validation letter

*Kier Group PLC SBTi v5.0 Net Zero Approval Letter.pdf*

### (7.53.1.4) Target ambition

Select from:

☒ 1.5°C aligned

### (7.53.1.5) Date target was set

12/19/2023

### (7.53.1.6) Target coverage

Select from:

☒ Organization-wide

### (7.53.1.7) Greenhouse gases covered by target

Select all that apply

☒ Methane (CH<sub>4</sub>)

☒ Nitrous oxide (N<sub>2</sub>O)

☒ Carbon dioxide (CO<sub>2</sub>)

☒ Perfluorocarbons (PFCs)

☒ Sulphur hexafluoride (SF<sub>6</sub>)

☒ Nitrogen trifluoride (NF<sub>3</sub>)

☒ Hydrofluorocarbons (HFCs)

#### (7.53.1.8) Scopes

Select all that apply

☒ Scope 1

#### (7.53.1.11) End date of base year

03/31/2019

#### (7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

89490

#### (7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

#### (7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

89490.000

#### (7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

#### (7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

#### (7.53.1.54) End date of target

03/31/2030

#### (7.53.1.55) Targeted reduction from base year (%)

71.5

#### (7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

25504.650

#### (7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

26873

#### (7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

26873.000

#### (7.53.1.78) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

#### (7.53.1.79) % of target achieved relative to base year

97.86

#### (7.53.1.80) Target status in reporting year

Select from:

☒ Revised

#### (7.53.1.81) Explain the reasons for the revision, replacement, or retirement of the target

*As part of our validation process with the Science Based Targets Initiative, our near term reduction target ambition was increased. This is because we had already achieved a significant reduction since our base year, therefore the near-term target was determined to require greater forward looking ambition. The revision of this target was supported by the SBT target setting tool.*

### (7.53.1.82) Explain target coverage and identify any exclusions

*This absolute reduction target covers all scope 1 emissions except fugitive emissions which have been excluded from the GHG inventory for the base year and subsequent years due to materiality.*

### (7.53.1.83) Target objective

*The emission reduction targets and net zero targets set out in this disclosure have been set to align with the Paris Agreement to limit global warming to 1.5 degrees above pre-industrial levels, and to comply with the UK Government target to achieve net zero no later than 2050. These targets also support the various targets set by our clients, investors and other stakeholders.*

### (7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

*Achieving this target is dependent upon implementation of an energy hierarchy to support the reduction of energy consumption and the switch to lower carbon energy sources. This includes operational efficiency (e.g., generator optimisation, energy management systems, etc.) the electrification of our commercial vehicle and company car fleets, and the switch to alternative fuels including green hydrogen, HVO fuel, and biomethane. We purchased approximately 2 million litres of HVO this reporting year, as a short term transition fuel while availability of green hydrogen and further development of battery technology continues. This target is included within our long-term incentive plan, and performance against this target is reported quarterly through our ESG committees and within our business KPI report, the balanced scorecard.*

### (7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ No

#### Row 2

### (7.53.1.1) Target reference number

Select from:

☒ Abs 2

### (7.53.1.2) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative



### (7.53.1.3) Science Based Targets initiative official validation letter

*Kier Group PLC SBTi v5.0 Net Zero Approval Letter.pdf*

### (7.53.1.4) Target ambition

*Select from:*

☒ 1.5°C aligned

### (7.53.1.5) Date target was set

*12/19/2023*

### (7.53.1.6) Target coverage

*Select from:*

☒ Organization-wide

### (7.53.1.7) Greenhouse gases covered by target

*Select all that apply*

☒ Methane (CH<sub>4</sub>)

☒ Nitrous oxide (N<sub>2</sub>O)

☒ Carbon dioxide (CO<sub>2</sub>)

☒ Perfluorocarbons (PFCs)

☒ Hydrofluorocarbons (HFCs)

☒ Sulphur hexafluoride (SF<sub>6</sub>)

☒ Nitrogen trifluoride (NF<sub>3</sub>)

### (7.53.1.8) Scopes

*Select all that apply*

☒ Scope 2

### (7.53.1.9) Scope 2 accounting method

Select from:

☒ Market-based

**(7.53.1.11) End date of base year**

03/31/2019

**(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)**

5970

**(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)**

0.000

**(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)**

5970.000

**(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2**

100

**(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes**

100.0

**(7.53.1.54) End date of target**

03/31/2030

**(7.53.1.55) Targeted reduction from base year (%)**

98

**(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)**

119.400

**(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)**

860

**(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)**

860.000

**(7.53.1.78) Land-related emissions covered by target**

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

**(7.53.1.79) % of target achieved relative to base year**

87.34

**(7.53.1.80) Target status in reporting year**

Select from:

☒ Revised

**(7.53.1.81) Explain the reasons for the revision, replacement, or retirement of the target**

*As part of our validation process with the Science Based Targets Initiative, our near term reduction target ambition was increased. This is because we had already achieved a significant reduction since our base year, therefore the near-term target was determined to require greater forward looking ambition. The revision of this target was supported by the SBT target setting tool.*

**(7.53.1.82) Explain target coverage and identify any exclusions**

*This absolute reduction target covers all scope 2 emissions.*

### (7.53.1.83) Target objective

*The emission reduction targets and net zero targets set out in this disclosure have been set to align with the Paris Agreement to limit global warming to 1.5 degrees above pre-industrial levels, and to comply with the UK Government target to achieve net zero no later than 2050. These targets also support the various targets set by our clients, investors and other stakeholders.*

### (7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

*As electricity consumption may increase over time as we electrify our operations in a transition away from fossil fuels, achieving this emissions target relies on a transition towards renewable electricity. We are in the process of changing our energy broker that will ensure all new electricity supplies are 100% renewable and supported by a guarantee of origin. We are currently developing an energy management initiative which aims to both improve energy efficiency and support a transition to more impactful renewable energy sourcing, including self-generation and power purchase agreements. This target is included within our long-term incentive plan, and performance against this target is reported quarterly through our ESG committees and within our business KPI report, the balanced scorecard.*

### (7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ No

### Row 3

### (7.53.1.1) Target reference number

Select from:

☒ Abs 3

### (7.53.1.2) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

### (7.53.1.3) Science Based Targets initiative official validation letter

*Kier Group PLC SBTi v5.0 Net Zero Approval Letter.pdf*

### (7.53.1.4) Target ambition

Select from:

- ☒ 1.5°C aligned

### (7.53.1.5) Date target was set

12/19/2023

### (7.53.1.6) Target coverage

Select from:

- ☒ Organization-wide

### (7.53.1.7) Greenhouse gases covered by target

Select all that apply

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Methane (CH <sub>4</sub> )        | <input checked="" type="checkbox"/> Sulphur hexafluoride (SF <sub>6</sub> ) |
| <input checked="" type="checkbox"/> Nitrous oxide (N <sub>2</sub> O)  | <input checked="" type="checkbox"/> Nitrogen trifluoride (NF <sub>3</sub> ) |
| <input checked="" type="checkbox"/> Carbon dioxide (CO <sub>2</sub> ) |   |
| <input checked="" type="checkbox"/> Perfluorocarbons (PFCs)           |   |
| <input checked="" type="checkbox"/> Hydrofluorocarbons (HFCs)         |   |

### (7.53.1.8) Scopes

Select all that apply

- ☒ Scope 3

### (7.53.1.10) Scope 3 categories

Select all that apply

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> Scope 3, Category 15 – Investments       | <input checked="" type="checkbox"/> Scope 3, Category 13 – Downstream leased assets                |
| <input checked="" type="checkbox"/> Scope 3, Category 2 – Capital goods      | <input checked="" type="checkbox"/> Scope 3, Category 1 – Purchased goods and services             |
| <input checked="" type="checkbox"/> Scope 3, Category 6 – Business travel    | <input checked="" type="checkbox"/> Scope 3, Category 5 – Waste generated in operations            |
| <input checked="" type="checkbox"/> Scope 3, Category 7 – Employee commuting | <input checked="" type="checkbox"/> Scope 3, Category 4 – Upstream transportation and distribution |

☒ Scope 3, Category 11 – Use of sold products  
Scope 1 or 2)

☒ Scope 3, Category 3 – Fuel- and energy- related activities (not included in

**(7.53.1.11) End date of base year**

03/30/2022

**(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)**

838152

**(7.53.1.15) Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO2e)**

0

**(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)**

12137

**(7.53.1.17) Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)**

23740

**(7.53.1.18) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)**

23433

**(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)**

3817

**(7.53.1.20) Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)**

10686

**(7.53.1.24) Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO2e)**

49059

**(7.53.1.26) Base year Scope 3, Category 13: Downstream leased assets emissions covered by target (metric tons CO2e)**

794

**(7.53.1.28) Base year Scope 3, Category 15: Investments emissions covered by target (metric tons CO2e)**

9496

**(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)**

971314.000

**(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)**

971314.000

**(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)**

100

**(7.53.1.36) Base year Scope 3, Category 2: Capital goods emissions covered by target as % of total base year emissions in Scope 3, Category 2: Capital goods (metric tons CO2e)**

100

**(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)**

100

**(7.53.1.38) Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)**

100

**(7.53.1.39) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)**

100

**(7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)**

100

**(7.53.1.41) Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)**

100

**(7.53.1.45) Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO2e)**

100

**(7.53.1.47) Base year Scope 3, Category 13: Downstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 13: Downstream leased assets (metric tons CO2e)**

100

**(7.53.1.49) Base year Scope 3, Category 15: Investments emissions covered by target as % of total base year emissions in Scope 3, Category 15: Investments (metric tons CO2e)**



100

**(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)**

100

**(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes**

100.0

**(7.53.1.54) End date of target**

03/31/2030

**(7.53.1.55) Targeted reduction from base year (%)**

42

**(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)**

563362.120

**(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)**

592492

**(7.53.1.60) Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO2e)**

0

**(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)**

7917

**(7.53.1.62) Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)**

19172

**(7.53.1.63) Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)**

1731

**(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)**

5509

**(7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)**

14277

**(7.53.1.69) Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO2e)**

13602

**(7.53.1.71) Scope 3, Category 13: Downstream leased assets emissions in reporting year covered by target (metric tons CO2e)**

318

**(7.53.1.73) Scope 3, Category 15: Investments emissions in reporting year covered by target (metric tons CO2e)**

29461

**(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)**

684479.000

#### (7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

684479.000

#### (7.53.1.78) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

#### (7.53.1.79) % of target achieved relative to base year

70.31

#### (7.53.1.80) Target status in reporting year

Select from:

☒ Underway

#### (7.53.1.82) Explain target coverage and identify any exclusions

*This absolute reduction target covers all scope 3 emissions except upstream leased assets and end of life treatment of sold products which have been excluded from the GHG inventory for the base year and subsequent years due to materiality.*

#### (7.53.1.83) Target objective

*The emission reduction targets and net zero targets set out in this disclosure have been set to align with the Paris Agreement to limit global warming to 1.5 degrees above pre-industrial levels, and to comply with the UK Government target to achieve net zero no later than 2050. These targets also support the various targets set by our clients, investors and other stakeholders.*

#### (7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

*The majority of our scope 3 carbon footprint is associated with purchased goods and services. To better understand the impact decisions we make in this area as part of our transition plan, we are currently reviewing opportunities to move more of our data towards a hybrid methodology, capturing physical unit data from some of our larger suppliers. This reporting year marks the first time we have undertaken this inventory approach with six of our suppliers that we have a strong relationship with,*

accounting for 2.44% of our spend. Further reduction measures required to achieve our scope 3 target include increasing a shift towards highly energy efficient and fossil fuel-free building design, and reducing waste throughout design and construction. For the reporting year, performance against this target is reviewed annually, however we aim to increase the frequency of this reporting to quarterly by the end of FY26.

**(7.53.1.85) Target derived using a sectoral decarbonization approach**

Select from:

☒ No

[Add row]

**(7.54) Did you have any other climate-related targets that were active in the reporting year?**

Select all that apply

☒ Net-zero targets

**(7.54.3) Provide details of your net-zero target(s).**

**Row 1**

**(7.54.3.1) Target reference number**

Select from:

☒ NZ1

**(7.54.3.2) Date target was set**

12/19/2023

**(7.54.3.3) Target Coverage**

Select from:

☒ Organization-wide

**(7.54.3.4) Targets linked to this net zero target**

Select all that apply

☒ Abs1

#### (7.54.3.5) End date of target for achieving net zero

03/30/2039

#### (7.54.3.6) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

#### (7.54.3.7) Science Based Targets initiative official validation letter

*Kier Group PLC SBTi v5.0 Net Zero Approval Letter.pdf*

#### (7.54.3.8) Scopes

Select all that apply

☒ Scope 1

#### (7.54.3.9) Greenhouse gases covered by target

Select all that apply

☒ Methane (CH<sub>4</sub>)

☒ Nitrous oxide (N<sub>2</sub>O)

☒ Carbon dioxide (CO<sub>2</sub>)

☒ Perfluorocarbons (PFCs)

☒ Hydrofluorocarbons (HFCs)

☒ Sulphur hexafluoride (SF<sub>6</sub>)

☒ Nitrogen trifluoride (NF<sub>3</sub>)

#### (7.54.3.10) Explain target coverage and identify any exclusions

*This target includes all scope 1 emissions within the organisational boundary except fugitive emissions which have been excluded from the GHG inventory for our base year and all subsequent reporting years due to materiality. This target and the associated near-term scope 1 reduction target have been aligned with the goals of the Paris Agreement to limit global warming to 1.5 degrees above pre-industrial levels.*

### (7.54.3.11) Target objective

*The emission reduction targets and net zero targets set out in this disclosure have been set to align with the Paris Agreement to limit global warming to 1.5 degrees above pre-industrial levels, and to comply with the UK Government target to achieve net zero no later than 2050. These targets also support the various targets set by our clients, investors and other stakeholders.*

### (7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

☒ Yes

### (7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

☒ No, and we do not plan to within the next two years

### (7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

☒ Yes, we plan to purchase and cancel carbon credits for neutralization at the end of the target

### (7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

*We will contribute to carbon removal schemes such as reforestation as part of our net-zero transition. These schemes will be assessed to ensure we contribute to schemes which deliver additional value to communities and nature, and which have been assured of longevity. Carbon removals will only be used where we have exhausted all reduction opportunities, and we have committed to offsetting a maximum of 10% of our base year emissions by our target year for scope 1 with the remaining 90% being mitigated through carbon reduction.*

### (7.54.3.17) Target status in reporting year

Select from:

☒ Underway

### (7.54.3.19) Process for reviewing target

*In our previous reporting year (FY24) our net zero targets were validated by the Science Based Targets Initiative to ensure they are aligned with the goal of the Paris Agreement to limit global warming to 1.5 degrees. In line with our restatement policy, following any significant change to our organisation, reporting methodology, or other factor which may impact our historic and future emissions data in excess of our significance threshold, our base year performance and consequently our net zero targets are reviewed to ensure these remain relevant and suitably ambitious. On an annual basis, our carbon budgets are set for the divisions using recent performance mapped towards our SBT validated emissions reduction trajectory. If performance showed a significant deviation from this trajectory in either the positive or negative, the relevance of the target would be one of the items assessed. During the reporting year, neither of the processes detailed above have been necessary.*

## Row 2

### (7.54.3.1) Target reference number

Select from:

☒ NZ2

### (7.54.3.2) Date target was set

12/19/2023

### (7.54.3.3) Target Coverage

Select from:

☒ Organization-wide

### (7.54.3.4) Targets linked to this net zero target

Select all that apply

☒ Abs2

### (7.54.3.5) End date of target for achieving net zero

03/31/2030

### (7.54.3.6) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

### (7.54.3.7) Science Based Targets initiative official validation letter

*Kier Group PLC SBTi v5.0 Net Zero Approval Letter.pdf*

### (7.54.3.8) Scopes

*Select all that apply*

☒ Scope 2

### (7.54.3.9) Greenhouse gases covered by target

*Select all that apply*

☒ Methane (CH<sub>4</sub>)

☒ Nitrous oxide (N<sub>2</sub>O)

☒ Carbon dioxide (CO<sub>2</sub>)

☒ Perfluorocarbons (PFCs)

☒ Hydrofluorocarbons (HFCs)

☒ Sulphur hexafluoride (SF<sub>6</sub>)

☒ Nitrogen trifluoride (NF<sub>3</sub>)

### (7.54.3.10) Explain target coverage and identify any exclusions

*This target includes all market-based scope 2 emissions within the organisational boundary. This target has been aligned with the goals of the Paris Agreement to limit global warming to 1.5 degrees above pre-industrial levels.*

### (7.54.3.11) Target objective

*The emission reduction targets and net zero targets set out in this disclosure have been set to align with the Paris Agreement to limit global warming to 1.5 degrees above pre-industrial levels, and to comply with the UK Government target to achieve net zero no later than 2050. These targets also support the various targets set by our clients, investors and other stakeholders.*

### (7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

*Select from:*

☒ Yes

### (7.54.3.13) Do you plan to mitigate emissions beyond your value chain?



Select from:

☒ No, and we do not plan to within the next two years

#### (7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

☒ Yes, we plan to purchase and cancel carbon credits for neutralization at the end of the target

#### (7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

*We will contribute to carbon removal schemes such as reforestation as part of our net-zero transition. These schemes will be assessed to ensure we contribute to schemes which deliver additional value to communities and nature, and which have been assured of longevity. Carbon removals will only be used where we have exhausted all reduction opportunities, and we have committed to offsetting a maximum of 2% of our base year emissions (market based) by our target year for scope 2 with the remaining 90% being mitigated through carbon reduction.*

#### (7.54.3.17) Target status in reporting year

Select from:

☒ Underway

#### (7.54.3.19) Process for reviewing target

*In our previous reporting year (FY24) our net zero targets were validated by the Science Based Targets Initiative to ensure they are aligned with the goal of the Paris Agreement to limit global warming to 1.5 degrees. In line with our restatement policy, following any significant change to our organisation, reporting methodology, or other factor which may impact our historic and future emissions data in excess of our significance threshold, our base year performance and consequently our net zero targets are reviewed to ensure these remain relevant and suitably ambitious. On an annual basis, our carbon budgets are set for the divisions using recent performance mapped towards our SBT validated emissions reduction trajectory. If performance showed a significant deviation from this trajectory in either the positive or negative, the relevance of the target would be one of the items assessed. During the reporting year, neither of the processes detailed above have been necessary.*

### Row 3

#### (7.54.3.1) Target reference number

Select from:

☒ NZ3

### (7.54.3.2) Date target was set

06/30/2020

### (7.54.3.3) Target Coverage

Select from:

☒ Organization-wide

### (7.54.3.4) Targets linked to this net zero target

Select all that apply

☒ Abs3

### (7.54.3.5) End date of target for achieving net zero

03/30/2045

### (7.54.3.6) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

### (7.54.3.7) Science Based Targets initiative official validation letter

*Kier Group PLC SBTi v5.0 Net Zero Approval Letter.pdf*

### (7.54.3.8) Scopes

Select all that apply

☒ Scope 3

### (7.54.3.9) Greenhouse gases covered by target

Select all that apply

- ☒ Methane (CH<sub>4</sub>)
- ☒ Nitrous oxide (N<sub>2</sub>O)
- ☒ Carbon dioxide (CO<sub>2</sub>)
- ☒ Perfluorocarbons (PFCs)
- ☒ Hydrofluorocarbons (HFCs)
- ☒ Sulphur hexafluoride (SF<sub>6</sub>)
- ☒ Nitrogen trifluoride (NF<sub>3</sub>)

#### (7.54.3.10) Explain target coverage and identify any exclusions

*This target includes all scope 3 emissions within the organisational boundary except emissions from upstream leased assets and end-of-life treatment of sold products which have been excluded from the GHG inventory for our base year and all subsequent reporting years due to materiality. This target and the associated near-term scope 1 reduction target have been aligned with the goals of the Paris Agreement to limit global warming to 1.5 degrees above pre-industrial levels.*

#### (7.54.3.11) Target objective

*The emission reduction targets and net zero targets set out in this disclosure have been set to align with the Paris Agreement to limit global warming to 1.5 degrees above pre-industrial levels, and to comply with the UK Government target to achieve net zero no later than 2050. These targets also support the various targets set by our clients, investors and other stakeholders.*

#### (7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

- ☒ Yes

#### (7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

- ☒ No, and we do not plan to within the next two years

#### (7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

- ☒ Yes, we plan to purchase and cancel carbon credits for neutralization at the end of the target

#### (7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

*We will contribute to carbon removal schemes such as reforestation as part of our net-zero transition. These schemes will be assessed to ensure we contribute to schemes which deliver additional value to communities and nature, and which have been assured of longevity. Carbon removals will only be used where we have exhausted all reduction opportunities, and we have committed to offsetting a maximum of 10% of our base year emissions by our target year for scope 3 with the remaining 90% being mitigated through carbon reduction.*

### **(7.54.3.17) Target status in reporting year**

Select from:

☒ Underway

### **(7.54.3.19) Process for reviewing target**

*In our previous reporting year (FY24) our net zero targets were validated by the Science Based Targets Initiative to ensure they are aligned with the goal of the Paris Agreement to limit global warming to 1.5 degrees. In line with our restatement policy, following any significant change to our organisation, reporting methodology, or other factor which may impact our historic and future emissions data in excess of our significance threshold, our base year performance and consequently our net zero targets are reviewed to ensure these remain relevant and suitably ambitious. On an annual basis, our carbon budgets are set for the divisions using recent performance mapped towards our SBT validated emissions reduction trajectory. If performance showed a significant deviation from this trajectory in either the positive or negative, the relevance of the target would be one of the items assessed. During the reporting year, neither of the processes detailed above have been necessary.*  
[Add row]

**(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.**

Select from:

☒ Yes

**(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.**

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	0	<i>`Numeric input</i>
To be implemented	2	0
Implementation commenced	5	0
Implemented	6	8777
Not to be implemented	0	<i>`Numeric input</i>

[Fixed row]

**(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.**

## Row 1

### (7.55.2.1) Initiative category & Initiative type

Transportation

☒ Company fleet vehicle replacement

### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

3947

### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 1

### (7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

#### (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

0

#### (7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

#### (7.55.2.7) Payback period

Select from:

☒ No payback

#### (7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ Ongoing

#### (7.55.2.9) Comment

*To ensure we hit our net zero targets we have set an emission limit for cars coming into place from 2029 of 130g/km. As part of this work we have partnered with a green car scheme to offer employees a salary sacrifice scheme and we have removed ICE vehicles from the company car selection.*

### Row 5

#### (7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

☒ Renewable hydrogen fuel cell

#### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

**(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur***Select all that apply*☒ Scope 1**(7.55.2.4) Voluntary/Mandatory***Select from:*☒ Voluntary**(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)**

0

**(7.55.2.6) Investment required (unit currency – as specified in 1.2)**

0

**(7.55.2.7) Payback period***Select from:*☒ No payback**(7.55.2.8) Estimated lifetime of the initiative***Select from:*☒ 1-2 years**(7.55.2.9) Comment**

*We have been trialling a hydrogen fuel cell generator with solar and battery storage at our Bridgewater Tidal Barrier project within our NRNN division. We understand that a fossil free future will require several solutions and that hydrogen will have its part to play. This is why we want to ensure that we are supporting this industry as it grows. The generator runs on either solar, battery or the green hydrogen fuel cell depending on availability of the power supply. Our client on this project is the Environmental Agency and they have been incredibly supportive through providing funding to ensure we are continuing to drive down our emissions. Comparing this*

approach to a typical diesel generator set up we have managed to save approximately 159 tonnes of CO2e annually. We will continue to learn more about hydrogen fuel cell generators as we continue with this trial.

## Row 6

### (7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

☒ Liquid biofuels

### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

4608

### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 1

### (7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

### (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

0

### (7.55.2.6) Investment required (unit currency – as specified in 1.2)

146700

### (7.55.2.7) Payback period

Select from:



☒ No payback

#### (7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ Ongoing

#### (7.55.2.9) Comment

*Following our contribution to the HVO research paper conducted by the Supply Chain Sustainability School, we have engaged with our supply chain as part of an enhanced due diligence exercise. We have identified suppliers that we are confident can implement the recommendations of the HVO report to supply only sustainably produced biofuels and have therefore committed to certain volumes of HVO over the next 12 months within each of our divisions as a transition fuel whilst we await further development of zero-emission fuels (e.g., green hydrogen) and battery technology. The cost and carbon savings presented here are shown as the difference between a scenario where diesel is used vs. where HVO is used.*

### Row 7

#### (7.55.2.1) Initiative category & Initiative type

Waste reduction and material circularity

☒ Product/component/material recycling

#### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

10

#### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 3 category 1: Purchased goods & services

☒ Scope 3 category 5: Waste generated in operations

#### (7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

#### (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

0

#### (7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

#### (7.55.2.7) Payback period

Select from:

☒ No payback

#### (7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ Ongoing

#### (7.55.2.9) Comment

*Within our Transportation division, we worked with the value chain to review how vegetation cleared from projects can be processed to produce biochar and then reused on site, supporting plant growth and filtering out microplastics from highways runoff. The first stage of this assessment has been completed which was a feasibility assessment (FY24). The second stage was to process the waste into biochar from our A417 project, which is now completed with 5 tonnes being generated this year (FY25). The next stages are currently being built to use the biochar in the drainage media (for the microplastic trial) and growth enhancer/ water retainer for plants. We will then be able to quantify carbon savings comparing this to their counterpart materials.*

### Row 8

#### (7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☒ Electrification

#### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

53

#### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

*Select all that apply*

☒ Scope 1

#### (7.55.2.4) Voluntary/Mandatory

*Select from:*

☒ Voluntary

#### (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

0

#### (7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

#### (7.55.2.7) Payback period

*Select from:*

☒ No payback

#### (7.55.2.8) Estimated lifetime of the initiative

*Select from:*

☒ Ongoing

#### (7.55.2.9) Comment

*In our Construction business if a project does not have a grid connection available from the client there is approximately a 6 month process to setting up this connection. Therefore for those initial 6 months the site typically relies on diesel generators. We wanted to reduce the number of months and therefore emissions by starting this process earlier. At the James Calvert Secondary School we initiated the early grid connection trial which started their grid connection process 6 months before the contract was signed. This enabled the site to connect to the grid in 10 weeks instead of 24 weeks saving a considerable amount of carbon. Our next steps will be to roll this out across all projects that need to connect directly which is approximately one third of all Construction projects.*

[Add row]

### **(7.55.3) What methods do you use to drive investment in emissions reduction activities?**

#### **Row 1**

##### **(7.55.3.1) Method**

Select from:

☒ Compliance with regulatory requirements/standards

##### **(7.55.3.2) Comment**

*Kier identifies Legislation & Regulation as a principal risk for the business, including ensuring compliance with all applicable climate-related regulations. Our ISO14001 and 9001 certified business management systems provide the mechanism for the identification of and compliance with existing and new legislation. The Energy Savings Opportunity Scheme and Mandatory Greenhouse Gas reporting requirements have driven the business to implement processes to monitor energy consumption, energy costs and carbon emissions. A direct output of this process is the identification of areas for improvement, and this has resulted in investment in energy saving and emissions reduction activities as part of our sustainability framework.*

#### **Row 2**

##### **(7.55.3.1) Method**

Select from:

☒ Internal incentives/recognition programs

##### **(7.55.3.2) Comment**

*As detailed in this disclosure, we include our SBTs within the performance criteria within our long-term incentive plan to drive engagement and performance for the senior leaders within the business. The annual Pride of Kier Awards recognise and celebrate the achievements of outstanding teams and individuals who have gone*

above and beyond the requirements of their role. The Awards programme is made up of various categories, including a category specifically linked to the deliver of the Building for a Sustainable World Framework. Any employee in Kier can nominate a Kier employee for an award. Nominations include details on how the individual or team has demonstrated Kier's values; Collaborative, Trusted and Focused. This should be based on the work of the individual or the team's achievement over a 12-month period. Entries have included details of initiatives to reduce energy use and carbon emissions. We also run the Kier Stars awards programme, in which any employee can nominate a colleague who has made a difference or gone the extra mile.

[Add row]

## **(7.72) Does your organization assess the life cycle emissions of new construction or major renovation projects?**

### **(7.72.1) Assessment of life cycle emissions**

Select from:

☒ Yes, quantitative assessment

### **(7.72.2) Comment**

Our in-house Design Service teams have established carbon consultancy teams which provides tailored embodied carbon assessments. available for construction and infrastructure projects which have the ability to consider all applicable stages of embodied carbon (A1-C4 excluding B6-7) or a whole life carbon service.

[Fixed row]

## **(7.72.1) Provide details of how your organization assesses the life cycle emissions of new construction or major renovation projects.**

### **(7.72.1.1) Projects assessed**

Select from:

☒ On a case by case basis

### **(7.72.1.2) Earliest project phase that most commonly includes an assessment**

Select from:

☒ Design phase

### (7.72.1.3) Life cycle stage(s) most commonly covered

Select from:

☒ Cradle-to-grave

### (7.72.1.4) Methodologies/standards/tools applied

Select all that apply

☒ One Click LCA

### (7.72.1.5) Comment

*Our in-house carbon consultancy service continues to support the wider business to undertake lifecycle assessments using One Click LCA and support throughout project design and delivery to reduce lifecycle GHG emissions. Most commonly, this service begins at design stage and continues throughout delivery, concluded with the completion of an as-built LCA model.*

*[Fixed row]*

## (7.72.2) Can you provide embodied carbon emissions data for any of your organization's new construction or major renovation projects completed in the last three years?

### (7.72.2.1) Ability to disclose embodied carbon emissions

Select from:

☒ Yes

### (7.72.2.2) Comment

*Our in-house low carbon design team conduct lifecycle assessments on projects on a case-by-case basis. As the question below relates specifically to completed projects, this does not reflect the total number of lifecycle assessments which have been undertaken in the past three years as the majority of these projects remain in the delivery stage.*

[Fixed row]

**(7.72.3) Provide details of the embodied carbon emissions of new construction or major renovation projects completed in the last three years.**

**Row 1**

**(7.72.3.1) Year of completion**

2025

**(7.72.3.2) Property sector**

Select from:

☒ Technology/Science

**(7.72.3.3) Type of project**

Select from:

☒ New construction

**(7.72.3.4) Project name/ID (optional)**

NetPark Phase 3

**(7.72.3.5) Life cycle stage(s) covered**

Select from:

☒ Cradle-to-grave

**(7.72.3.6) Normalization factor (denominator)**

Select from:

☒ Other, please specify :Gross internal floor area

### (7.72.3.7) Denominator unit

Select from:

☒ square meter

### (7.72.3.8) Embodied carbon (kg/CO2e per the denominator unit)

408

### (7.72.3.9) % of new construction/major renovation projects in the last three years covered by this metric (by floor area)

1

### (7.72.3.10) Methodologies/standards/tools applied

Select all that apply

☒ EN 15978

☒ EN 15804

☒ One Click LCA

### (7.72.3.11) Comment

-

## Row 5

### (7.72.3.1) Year of completion

2024

### (7.72.3.2) Property sector

Select from:

☒ Education



### (7.72.3.3) Type of project

Select from:

☒ New construction

### (7.72.3.4) Project name/ID (optional)

*Fitzalan High School*

### (7.72.3.5) Life cycle stage(s) covered

Select from:

☒ Cradle-to-grave

### (7.72.3.6) Normalization factor (denominator)

Select from:

☒ Other, please specify :gross internal floor area

### (7.72.3.7) Denominator unit

Select from:

☒ square meter

### (7.72.3.8) Embodied carbon (kg/CO2e per the denominator unit)

*734*

### (7.72.3.9) % of new construction/major renovation projects in the last three years covered by this metric (by floor area)

*0.02*

### (7.72.3.10) Methodologies/standards/tools applied

Select all that apply

- ☒ EN 15978
- ☒ EN 15804
- ☒ One Click LCA

#### (7.72.3.11) Comment

-

### Row 7

#### (7.72.3.1) Year of completion

2025

#### (7.72.3.2) Property sector

Select from:

- ☒ Education

#### (7.72.3.3) Type of project

Select from:

- ☒ New construction

#### (7.72.3.4) Project name/ID (optional)

Hawthorns and Sir Geoff

#### (7.72.3.5) Life cycle stage(s) covered

Select from:

- ☒ Cradle-to-gate

#### (7.72.3.6) Normalization factor (denominator)

Select from:

☒ Other, please specify :gross internal floor area

#### (7.72.3.7) Denominator unit

Select from:

☒ square meter

#### (7.72.3.8) Embodied carbon (kg/CO2e per the denominator unit)

681

#### (7.72.3.9) % of new construction/major renovation projects in the last three years covered by this metric (by floor area)

0.53

#### (7.72.3.10) Methodologies/standards/tools applied

Select all that apply

☒ EN 15978

☒ EN 15804

☒ One Click LCA

#### (7.72.3.11) Comment

-

[Add row]

#### (7.73) Are you providing product level data for your organization's goods or services?

Select from:

☒ No, I am not providing data

#### (7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

☒ Yes

### **(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.**

#### **Row 1**

##### **(7.74.1.1) Level of aggregation**

Select from:

☒ Group of products or services

##### **(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon**

Select from:

☒ Other, please specify :FTSE Russell Green Revenue Classification System

##### **(7.74.1.3) Type of product(s) or service(s)**

Buildings construction and renovation

☒ Other, please specify :Sustainably designed buildings, e.g., net zero in operation, Passivhaus, BREEAM

##### **(7.74.1.4) Description of product(s) or service(s)**

*Kier has extensive experience of delivering projects with a view on both operational and embodied carbon through schemes such as Passivhaus and BREEAM. We have an in-house carbon consultancy which is utilising One Click LCA to support projects throughout design and deliver to calculate and reduce lifecycle carbon emissions. Due to the variations in projects, the avoided emissions are calculated on a case-by-case basis, and a cumulative total has not yet been calculated. We have used the London Stock Exchange Green Economy Mark Methodology to calculate our total revenue related to low carbon products/services we provide.*

##### **(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)**

Select from:

☒ Yes

#### (7.74.1.6) Methodology used to calculate avoided emissions

Select from:

☒ Other, please specify :EPC Estimation

#### (7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

☒ Use stage

#### (7.74.1.8) Functional unit used

tCO<sub>2</sub>e/m<sup>2</sup>/yr

#### (7.74.1.9) Reference product/service or baseline scenario used

*In this calculation we focussed on our owned office at 19 Cornwall Street which was renovated by Kier Property to improve the energy efficiency from an EPC rating of E to and an EPC rating of A. Therefore the baseline we have used is the EPC E asset rating value of 19 Cornwall Street prior to renovations taking place.*

#### (7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

☒ Use stage

#### (7.74.1.11) Estimated avoided emissions (metric tons CO<sub>2</sub>e per functional unit) compared to reference product/service or baseline scenario

1235

#### (7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

*By calculating the asset rating in kgCO<sub>2</sub>e/m<sup>2</sup>/yr of building prior to renovations and subtracting the total from the EPC asset rating of the building after renovations were completed. This calculation is an estimate of the carbon associated with the regulated part of the building. The total estimation is for one year.*

#### (7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

**(7.77) Did your organization complete new construction or major renovations projects designed as net zero carbon in the last three years?**

Select from:

☒ Yes

**(7.77.1) Provide details of new construction or major renovations projects completed in the last 3 years that were designed as net zero carbon.**

**Row 1**

**(7.77.1.1) Property sector**

Select from:

☒ Education

**(7.77.1.2) Definition(s) of net zero carbon applied**

Select all that apply

☒ National/local government standard, please specify :EPC A+

**(7.77.1.3) % of net zero carbon buildings in the total number of buildings completed in the last 3 years**

4

**(7.77.1.4) Have any of the buildings been certified as net zero carbon?**

Select from:

☒ Yes

**(7.77.1.5) % of buildings certified as net zero carbon in the total number of buildings completed in the last 3 years**

4

**(7.77.1.6) Certification scheme(s)**

Select all that apply

☒ Other, please specify :EPC A+

**(7.77.1.7) Comment**

*In the last three years, we have had three projects complete which have achieved EPC A+ demonstrating net zero in operation. These projects were Graven Hill Primary School, Hawthorns & sir Geoff Hurst School and Hawthorn 3-16 All Through School. We have further projects within this sector which have been designed to achieve net zero in operation, however these projects remain in the delivery stage and have therefore not been included in the total here.*

*[Add row]*

**(7.79) Has your organization retired any project-based carbon credits within the reporting year?**

Select from:

☒ No

## C9. Environmental performance - Water security

### (9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

☒ Yes

#### (9.1.1) Provide details on these exclusions.

##### Row 1

##### (9.1.1.1) Exclusion

Select from:

☒ Facilities

##### (9.1.1.2) Description of exclusion

*Free of charge supplies where Kier is not the bill payer (metered or unmetered) – in some cases, projects receive temporary or supplementary water supplies that are provided free of charge, with Kier not acting as the account holder or bill payer. These arrangements often mean we have limited or no control over how water is supplied, recorded, or billed, and in many cases the consumption cannot be effectively metered or accurately allocated to our activities.*

##### (9.1.1.3) Reason for exclusion

Select from:

☒ Shared premises

##### (9.1.1.7) Percentage of water volume the exclusion represents

Select from:

☒ Unknown

##### (9.1.1.8) Please explain



*Kier operates services/projects from a number of client facilities, examples including Highways depots and water treatment works upgrades. In these locations water is often supplied from a shared supply, paid for by the client and used for project delivery purposes, this shared use for client and Kier activities makes data collation impractical. We exclude this category from our reported water data because it would otherwise introduce inconsistencies and potential inaccuracies in our reporting. Including such data could distort performance trends, as usage figures may be incomplete, estimated, or outside our ability to manage. By applying this exclusion, we ensure our reporting reflects only the water consumption that Kier is directly responsible for managing, paying for, and able to influence, which provides a more robust and reliable picture of our performance.*

## Row 2

### (9.1.1.1) Exclusion

Select from:

☒ Business activities

### (9.1.1.2) Description of exclusion

*Commissioning and flushing water use for projects such as utility pipelines – this water is required during the testing, cleaning, and commissioning phases of new water infrastructure to ensure that pipelines and associated assets are safe, hygienic, and compliant before being put into service.*

### (9.1.1.3) Reason for exclusion

Select from:

☒ Water supply network

### (9.1.1.7) Percentage of water volume the exclusion represents

Select from:

☒ Unknown

### (9.1.1.8) Please explain

*An essential part of utility works is to flush pipework. This involves a controlled, high-velocity flow of water through pipes to remove contaminants such as sediment, mineral deposits, corrosion, and microbial growth like biofilm, ensuring clear water and system integrity. We exclude this category from our water use data because it represents a required and unavoidable one-off activity, undertaken to guarantee the delivery of a safe and reliable water supply to communities. The volumes used are not reflective of our ongoing operational or construction water demand, and including them would distort performance trends by inflating consumption figures with*

essential commissioning activities that are not linked to the long-term efficiency of our projects. By excluding these activities, our reporting provides a more accurate picture of the water demand associated with our construction and operational practices, while still ensuring the highest standards of public health and safety.

## Row 3

### (9.1.1.1) Exclusion

Select from:

☒ Business activities

### (9.1.1.2) Description of exclusion

Water consumption on behalf of clients as part of FM contracts (e.g. filling swimming pools) – in some facilities management contracts Kier acts as the bill payer for utilities, including water. In these cases, the water is consumed directly by the client or end users as part of their activities, and Kier has no operational control or influence over the volume consumed. An example of this would be the filling and maintenance of swimming pools, which is carried out to meet client requirements rather than Kier's own operational needs.

### (9.1.1.3) Reason for exclusion

Select from:

☒ Shared premises

### (9.1.1.7) Percentage of water volume the exclusion represents

Select from:

☒ Unknown

### (9.1.1.8) Please explain

Where Kier provides facilities management services to other organisations, water bills are often paid by Kier and recharged to the facility owner. We exclude this category from our reported water data because, although Kier may technically be the bill payer, the consumption does not arise from our construction, operations, or corporate activities. Including it would therefore give a misleading impression of our own water demand and efficiency performance. By applying this exclusion, our reporting more accurately reflects the water consumption we are directly accountable for and able to manage, ensuring our disclosures remain transparent, consistent, and relevant.

## Row 4

### (9.1.1.1) Exclusion

Select from:

- ☒ Business activities

### (9.1.1.2) Description of exclusion

*Abstracted and ground/surface discharged water, where metering is not practical – in some instances, water is abstracted directly from natural sources (such as groundwater) or discharged back into the environment during construction or site operations. The majority of this volume arises from rainwater falling onto or running across projects before being discharged clean. In addition, dewatering of excavations and limited abstraction activities account for only a small proportion of the total (estimated at less than 5%).*

### (9.1.1.3) Reason for exclusion

Select from:

- ☒ Data is not available

### (9.1.1.4) Primary reason why data is not available

Select from:

- ☒ Challenges associated with data collection and/or quality

### (9.1.1.7) Percentage of water volume the exclusion represents

Select from:

- ☒ Unknown

### (9.1.1.8) Please explain

*At present, accurate metering and recording of these flows is not practical or cost effective, particularly given the temporary nature of many discharge/abstraction points (e.g. dewatering excavations) and the variability caused by weather events. For this reason, the category is excluded from our reported water data. However, this exclusion is kept under continual review, and as metering technologies and cost-effective solutions improve, we will reassess opportunities to include more of this data in future reporting. This ensures our disclosures remain transparent and credible, while focusing on the sources of water use that we are directly able to manage and influence. Additionally, abstraction and discharged volumes can fluctuate significantly with project activities and weather, in such cases, estimates introduce uncertainty and limit reliability and usefulness of data. The majority of volume is from rainwater falling onto or running across projects before being discharged clean. Dewatering of excavations and abstraction make up a small proportion of volumes (estimated at less than 5%).*

[Add row]

## (9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

### Water withdrawals – total volumes

#### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

#### (9.2.2) Frequency of measurement

Select from:

☒ Yearly

#### (9.2.3) Method of measurement

*Water volumes are calculated using a combination of direct metering and spend-based estimation, depending on the site and available infrastructure. Where water meters are installed, readings are collated through our third-party intermediary. At sites without metering / with legacy suppliers, water use is estimated based on utility billing data—typically by dividing the total spend by the unit cost of water.*

#### (9.2.4) Please explain

*Apart from exclusions Kier monitors all water consumption and withdrawals*

### Water withdrawals – volumes by source

#### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

#### (9.2.2) Frequency of measurement

Select from:

☒ Daily

### (9.2.3) Method of measurement

*Kier's EMS requires daily monitoring of water withdrawals from surface and groundwater sources to ensure compliance with abstraction licence limits. This includes checking volumes against permitted thresholds and recording usage to prevent over-abstraction and protect local water resources.*

### (9.2.4) Please explain

*Kier's EMS requires operational monitoring of all water withdrawals and discharges to and from surface and groundwater sources to ensure compliance with permit and consent requirements*

## Water withdrawals quality

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Daily

### (9.2.3) Method of measurement

*Kier's EMS requires daily monitoring of water withdrawals from surface and groundwater sources to ensure compliance with abstraction licence limits. This includes checking volumes against permitted thresholds and recording usage to prevent over-abstraction and protect local water resources.*

### (9.2.4) Please explain

*Kier's EMS requires operational monitoring of all water withdrawals and discharges to and from surface and groundwater sources to ensure compliance with permit and consent requirements*

## Water discharges – total volumes

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Daily

### (9.2.3) Method of measurement

*Kiers Environmental Management System (EMS) requires daily monitoring of any water discharges to surface or groundwater to ensure compliance with relevant environmental permits or consent conditions. This includes regular visual inspections and, where applicable, sampling to confirm that discharge quality meets the required standards. The process is designed to identify any issues promptly and prevent pollution, supporting both legal compliance and Kiers commitment to protecting the environment*

### (9.2.4) Please explain

*Kier's EMS requires operational monitoring of all water withdrawals and discharges to and from surface and groundwater sources to ensure compliance with permit and consent requirements*

## Water discharges – volumes by destination

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Daily

### (9.2.3) Method of measurement

*Kiers Environmental Management System (EMS) requires daily monitoring of any water discharges to surface or groundwater to ensure compliance with relevant environmental permits or consent conditions. This includes regular visual inspections and, where applicable, sampling to confirm that discharge quality meets the required standards. The process is designed to identify any issues promptly and prevent pollution, supporting both legal compliance and Kier's commitment to protecting the environment*

#### **(9.2.4) Please explain**

*Kier's EMS requires operational monitoring of all water withdrawals and discharges to and from surface and groundwater sources to ensure compliance with permit and consent requirements*

### **Water discharges – volumes by treatment method**

#### **(9.2.1) % of sites/facilities/operations**

Select from:

☒ 100%

#### **(9.2.2) Frequency of measurement**

Select from:

☒ Daily

#### **(9.2.3) Method of measurement**

*Kiers Environmental Management System (EMS) requires daily monitoring of any water discharges to surface or groundwater to ensure compliance with relevant environmental permits or consent conditions. This includes regular visual inspections and, where applicable, sampling to confirm that discharge quality meets the required standards. The process is designed to identify any issues promptly and prevent pollution, supporting both legal compliance and Kiers commitment to protecting the environment*

#### **(9.2.4) Please explain**

*Kier's EMS requires operational monitoring of all water withdrawals and discharges to and from surface and groundwater sources to ensure compliance with permit and consent requirements*

### **Water discharge quality – by standard effluent parameters**

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Daily

### (9.2.3) Method of measurement

*Kiers Environmental Management System (EMS) requires daily monitoring of any water discharges to surface or groundwater to ensure compliance with relevant environmental permits or consent conditions. This includes regular visual inspections and, where applicable, sampling to confirm that discharge quality meets the required standards. The process is designed to identify any issues promptly and prevent pollution, supporting both legal compliance and Kiers commitment to protecting the environment*

### (9.2.4) Please explain

*Kier's EMS requires operational monitoring of all water withdrawals and discharges to and from surface and groundwater sources to ensure compliance with permit and consent requirements*

## Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

### (9.2.1) % of sites/facilities/operations

Select from:

☒ Not relevant

### (9.2.4) Please explain

*Kier's EMS requires operational monitoring of all water withdrawals and discharges to and from surface and groundwater sources to ensure compliance with permit and consent requirements Nitrate, phosphates and other pollutants are not relevant to Kiers operations - discharges other than to the sewage network are primarily surface water run off or as a result of excavation dewatering. The primary pollutants managed being silt and particulate matter*

## Water discharge quality – temperature



### (9.2.1) % of sites/facilities/operations

Select from:

☒ Not relevant

### (9.2.4) Please explain

*Kier does not operate any processes that result in the change in temperature and discharge of effluent or water*

## Water consumption – total volume

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Yearly

### (9.2.3) Method of measurement

*Water volumes are calculated using a combination of direct metering and spend-based estimation, depending on the site and available infrastructure. Where water meters are installed, readings are collated through our third-party intermediary. At sites without metering / with legacy suppliers, water use is estimated based on utility billing data—typically by dividing the total spend by the unit cost of water.*

### (9.2.4) Please explain

*Apart from exclusions Kier monitors all water consumption and withdrawals*

## Water recycled/reused

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Yearly

### (9.2.3) Method of measurement

*In locations where recycling/reuse facilities exist visual inspection confirm that they remain in good condition and are operating as intended.*

### (9.2.4) Please explain

*Inspection typically includes: Structural integrity: checking tanks, chambers, pipework, etc for signs of leaks, cracks, corrosion, or damage. Mechanical and electrical equipment: ensuring pumps, screens, filters, and controls are intact, free of obvious wear, and safe to operate. Housekeeping and safety: confirming access routes, signage, fencing, and spill containment are in place and maintained. Evidence of malfunction: looking for blockages, abnormal odours, sludge accumulation These checks complements routine operational monitoring*

## The provision of fully-functioning, safely managed WASH services to all workers

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Monthly

### (9.2.3) Method of measurement

*Kier manages water hygiene risks through a robust system in accordance with legal requirements. Duty Holders and Responsible Persons oversee risk assessments, annual reviews, and logbooks, supported by competent contractors. Regular monitoring, maintenance, and training ensure compliance, prevent Legionella, and protect employees, clients, and the public*

#### (9.2.4) Please explain

*Kier's Water Hygiene Standard sets clear requirements for managing risks associated with water systems, with a focus on compliance with UK Health & Safety legislation, including those relating to Legionella. A designated Duty Holder and Responsible Person are appointed to ensure legal compliance and day-to-day oversight, with responsibilities sometimes shared with clients. Core requirements include the identification and risk assessment of all water systems, the implementation of control measures such as temperature monitoring, flushing regimes, and maintenance programmes, and the use of competent contractors for specialist tasks. Regular monitoring, inspections, and record keeping are mandatory, supported by training to ensure staff are aware of their responsibilities. Escalation procedures and corrective actions are also embedded to ensure issues are addressed promptly. Together, these measures ensure Kier maintains safe, compliant, and well-managed WASH facilities across locations*  
[Fixed row]

**(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?**

#### **Total withdrawals**

##### (9.2.2.1) Volume (megaliters/year)

123.12

##### (9.2.2.2) Comparison with previous reporting year

Select from:

☒ Higher

##### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

##### (9.2.2.4) Five-year forecast

Select from:

☒ Lower

#### (9.2.2.5) Primary reason for forecast

Select from:

☒ Change in accounting methodology

#### (9.2.2.6) Please explain

*We calculate water withdrawal, discharge, and consumption primarily using a combination of direct metering and spend-based estimation, from our utility providers and records of bulk water deliveries to our sites depending on the site and available infrastructure. This approach allows us to estimate volumes where direct metering is not available, capturing both mains-supplied and delivered water. The recent appointment of a national third-party intermediary (TPI) water supplier will streamline data collection, providing consistent, centralised reporting across all regions. This will significantly improve the accuracy and timeliness of our water data, enabling better insight into usage patterns and supporting the identification and delivery of targeted water efficiency and reduction initiatives.*

### Total discharges

#### (9.2.2.1) Volume (megaliters/year)

110.81

#### (9.2.2.2) Comparison with previous reporting year

Select from:

☒ Higher

#### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

#### (9.2.2.4) Five-year forecast

Select from:

☒ Lower

#### (9.2.2.5) Primary reason for forecast

Select from:

☒ Change in accounting methodology

#### (9.2.2.6) Please explain

*We calculate water withdrawal, discharge, and consumption primarily using a combination of direct metering and spend-based estimation, from our utility providers and records of bulk water deliveries to our sites depending on the site and available infrastructure. This approach allows us to estimate volumes where direct metering is not available, capturing both mains-supplied and delivered water. The recent appointment of a national third-party intermediary (TPI) water supplier will streamline data collection, providing consistent, centralised reporting across all regions. This will significantly improve the accuracy and timeliness of our water data, enabling better insight into usage patterns and supporting the identification and delivery of targeted water efficiency and reduction initiatives. Discharge is calculate as 90% of withdrawals*

### Total consumption

#### (9.2.2.1) Volume (megaliters/year)

12.3

#### (9.2.2.2) Comparison with previous reporting year

Select from:

☒ Higher

#### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

#### (9.2.2.4) Five-year forecast

Select from:

☒ Lower

#### (9.2.2.5) Primary reason for forecast

Select from:

☒ Change in accounting methodology

#### (9.2.2.6) Please explain

*We calculate water withdrawal, discharge, and consumption primarily using a combination of direct metering and spend-based estimation, from our utility providers and records of bulk water deliveries to our sites depending on the site and available infrastructure. This approach allows us to estimate volumes where direct metering is not available, capturing both mains-supplied and delivered water. The recent appointment of a national third-party intermediary (TPI) water supplier will streamline data collection, providing consistent, centralised reporting across all regions. This will significantly improve the accuracy and timeliness of our water data, enabling better insight into usage patterns and supporting the identification and delivery of targeted water efficiency and reduction initiatives. Consumption is calculated as withdrawals minus discharge*

*[Fixed row]*

**(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.**

#### (9.2.4.1) Withdrawals are from areas with water stress

Select from:

☒ Yes

#### (9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

83.7

#### (9.2.4.3) Comparison with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

☒ Change in accounting methodology

#### (9.2.4.5) Five-year forecast

Select from:

☒ About the same

#### (9.2.4.6) Primary reason for forecast

Select from:

☒ Change in accounting methodology

#### (9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

67.98

#### (9.2.4.8) Identification tool

Select all that apply

☒ WWF Water Risk Filter

☒ Other, please specify :UK GOV DATA: Water Resource Zones; Water Deficit Designations; EA Water Stress Designations by Water Body; EA Abstraction Reliability; NRW Abstraction Reliability

#### (9.2.4.9) Please explain

*All water withdrawals by Kier are undertaken through utility providers, regulated, permitted or consented processes. We calculate water withdrawal, discharge, and consumption primarily using spend data from our utility providers and records of bulk water deliveries to our sites. This approach allows us to estimate volumes where direct metering is not available, capturing both mains-supplied and delivered water. The recent appointment of a national third-party intermediary (TPI) water supplier will streamline data collection, providing consistent, centralised reporting across all regions. This will significantly improve the accuracy and timeliness of our water data, enabling better insight into usage patterns and supporting the identification and delivery of targeted water efficiency and reduction initiatives. 68% of Kier operations and estimated proportional water withdrawals are within areas of water scarcity, based on data collated by the market operator for the non-household retail market in England. This uses the following sources Water Resource Zones (WRZs); Environment Agency (EA) Water Bodies; WRZ Water Deficit Designations (High/Medium/Low); EA Water Stress Designations by Water Body (Seriously Water Stressed / Not Seriously Water Stressed); EA Abstraction Reliability; NRW Abstraction Reliability. Exclusion from data: Due to the transient nature of the construction sector, these abstractions are short term and temporary, solely to facilitate specific construction activities. As a result, they are typically unmetered but are managed within the conditions of the relevant consent to ensure no harm is caused to local water resources, particularly in areas of water stress. This year we have updated our accounting methodology - limiting comparability to previous reporting years and forecast ability*

[Fixed row]

## **(9.2.7) Provide total water withdrawal data by source.**

### **Fresh surface water, including rainwater, water from wetlands, rivers, and lakes**

#### **(9.2.7.1) Relevance**

Select from:

☒ Relevant but volume unknown

#### **(9.2.7.5) Please explain**

*All water withdrawals by Kier are undertaken through regulated, permitted or consented processes. Due to the transient nature of the construction sector, these abstractions are short term and temporary, solely to facilitate specific construction activities. As a result, they are typically unmetered but are managed within the conditions of the relevant consent to ensure no harm is caused to local water resources, particularly in areas of water stress.*

### **Brackish surface water/Seawater**

#### **(9.2.7.1) Relevance**

Select from:

☒ Not relevant

#### **(9.2.7.5) Please explain**

*Kier operational processes have not abstracted water from this source*

### **Groundwater – renewable**

#### **(9.2.7.1) Relevance**

Select from:

☒ Relevant but volume unknown



#### (9.2.7.5) Please explain

*All water withdrawals by Kier are undertaken through regulated, permitted or consented processes. Due to the transient nature of the construction sector, these abstractions are short term and temporary, solely to facilitate specific construction activities. As a result, they are typically unmetered but are managed within the conditions of the relevant consent to ensure no harm is caused to local water resources, particularly in areas of water stress.*

### Groundwater – non-renewable

#### (9.2.7.1) Relevance

Select from:

☒ Not relevant

#### (9.2.7.5) Please explain

*Kier operational processes have not abstracted water from this source*

### Produced/Entrained water

#### (9.2.7.1) Relevance

Select from:

☒ Not relevant

#### (9.2.7.5) Please explain

*Kier operational processes have not abstracted water from this source*

### Third party sources

#### (9.2.7.1) Relevance

Select from:

☒ Relevant

### (9.2.7.2) Volume (megaliters/year)

123.12

### (9.2.7.3) Comparison with previous reporting year

Select from:

☒ Higher

### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Change in accounting methodology

### (9.2.7.5) Please explain

*Water volumes are calculated using a combination of direct metering and spend-based estimation, depending on the site and available infrastructure. Where water meters are installed, readings are collated through our third-party intermediary. At sites without metering / with legacy suppliers, water use is estimated based on utility billing data—typically by dividing the total spend by the unit cost of water. This year we have updated our accounting methodology - limiting comparability to previous reporting years*

[Fixed row]

## (9.2.8) Provide total water discharge data by destination.

### Fresh surface water

#### (9.2.8.1) Relevance

Select from:

☒ Relevant but volume unknown

#### (9.2.8.5) Please explain

*All water discharges to surface water by Kier are undertaken through regulated, permitted or consented processes. Due to the transient nature of the construction sector, these discharges are short term and temporary, solely to facilitate specific construction activities. As a result, they are typically unmetered but are managed within the conditions of the relevant consent to ensure no harm is caused to local water resources, particularly in areas of water stress.*

## Brackish surface water/seawater

### (9.2.8.1) Relevance

Select from:

☒ Relevant but volume unknown

### (9.2.8.5) Please explain

*All water discharges to surface water by Kier are undertaken through regulated, permitted or consented processes. Due to the transient nature of the construction sector, these discharges are short term and temporary, solely to facilitate specific construction activities. As a result, they are typically unmetered but are managed within the conditions of the relevant consent to ensure no harm is caused to local water resources, particularly in areas of water stress.*

## Groundwater

### (9.2.8.1) Relevance

Select from:

☒ Relevant but volume unknown

### (9.2.8.5) Please explain

*All water discharges to surface water by Kier are undertaken through regulated, permitted or consented processes. Due to the transient nature of the construction sector, these discharges are short term and temporary, solely to facilitate specific construction activities. As a result, they are typically unmetered but are managed within the conditions of the relevant consent to ensure no harm is caused to local water resources, particularly in areas of water stress.*

## Third-party destinations

### (9.2.8.1) Relevance

Select from:

☒ Relevant

### (9.2.8.2) Volume (megaliters/year)

106.24

### (9.2.8.3) Comparison with previous reporting year

Select from:

☒ Higher

### (9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☒ Change in accounting methodology

### (9.2.8.5) Please explain

*Water volumes are calculated using a combination of direct metering and spend-based estimation, depending on the site and available infrastructure. Where water meters are installed, readings are collated through our third-party intermediary. At sites without metering / with legacy suppliers, water use is estimated based on utility billing data—typically by dividing the total spend by the unit cost of water. Discharge is calculated at 90% of withdrawal volume. This year we have updated our accounting methodology - limiting comparability to previous reporting years*

[Fixed row]

## (9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

### Tertiary treatment

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Not relevant

### (9.2.9.6) Please explain

*As a construction and infrastructure business, our operations do not involve industrial processes that require secondary or tertiary water treatment. Where primary treatment is necessary—such as removing suspended solids from surface run-off over unmade ground, from the dewatering of excavations or dewatering of gully*

arising—this is undertaken using appropriate methods to ensure compliance with all relevant environmental permits and licences. These measures are implemented to prevent pollution, protect local water quality, and meet our regulatory obligations. Due to the transient nature of the construction sector, these discharges are short term and temporary, solely to facilitate specific construction activities or are managed under a specific license with controls to limit discharge volumes. As a result, they are typically unmetered but are managed within the conditions of the relevant consent to ensure no harm is caused to local water resources, particularly in areas of water stress.

## Secondary treatment

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Not relevant

### (9.2.9.6) Please explain

As a construction and infrastructure business, our operations do not involve industrial processes that require secondary or tertiary water treatment. Where primary treatment is necessary—such as removing suspended solids from surface run-off over unmade ground or from the dewatering of excavations—this is undertaken using appropriate methods to ensure compliance with all relevant environmental permits and licences. These measures are implemented to prevent pollution, protect local water quality, and meet our regulatory obligations. Due to the transient nature of the construction sector, these discharges are short term and temporary, solely to facilitate specific construction activities. As a result, they are typically unmetered but are managed within the conditions of the relevant consent to ensure no harm is caused to local water resources, particularly in areas of water stress.

## Primary treatment only

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Relevant but volume unknown

### (9.2.9.6) Please explain

As a construction and infrastructure business, our operations do not involve industrial processes that require secondary or tertiary water treatment. Where primary treatment is necessary—such as removing suspended solids from surface run-off over unmade ground or from the dewatering of excavations—this is undertaken using appropriate methods to ensure compliance with all relevant environmental permits and licences. These measures are implemented to prevent pollution, protect local water quality, and meet our regulatory obligations. Due to the transient nature of the construction sector, these discharges are short term and temporary, solely to facilitate specific construction activities. As a result, they are typically unmetered but are managed within the conditions of the relevant consent to ensure no harm is caused to local water resources, particularly in areas of water stress.

## Discharge to the natural environment without treatment

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Relevant but volume unknown

### (9.2.9.6) Please explain

*As a construction and infrastructure business, our operations do not involve industrial processes that require secondary or tertiary water treatment. Where primary treatment is necessary—such as removing suspended solids from surface run-off over unmade ground or from the dewatering of excavations—this is undertaken using appropriate methods to ensure compliance with all relevant environmental permits and licences. These measures are implemented to prevent pollution, protect local water quality, and meet our regulatory obligations. Discharge without treatment would only occur in cases where the water is clean and uncontaminated, such as direct rainwater run-off from clean surfaces. In these instances, the water poses no risk to the environment and can be safely released without the need for filtration or settlement, in line with good environmental practice and regulatory requirements. Due to the transient nature of the construction sector, these discharges are short term and temporary, solely to facilitate specific construction activities. As a result, they are typically unmetered but are managed within the conditions of the relevant consent to ensure no harm is caused to local water resources, particularly in areas of water stress.*

## Discharge to a third party without treatment

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Relevant

### (9.2.9.2) Volume (megaliters/year)

110.81

### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☒ Higher

### (9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☒ Change in accounting methodology

#### (9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☒ 100%

#### (9.2.9.6) Please explain

*We calculate water withdrawal, discharge, and consumption primarily using a combination of direct metering and spend-based estimation, from our utility providers and records of bulk water deliveries to our sites depending on the site and available infrastructure. This approach allows us to estimate volumes where direct metering is not available, capturing both mains-supplied and delivered water. The recent appointment of a national third-party intermediary (TPI) water supplier will streamline data collection, providing consistent, centralised reporting across all regions. This will significantly improve the accuracy and timeliness of our water data, enabling better insight into usage patterns and supporting the identification and delivery of targeted water efficiency and reduction initiatives. This year we have updated our accounting methodology - limiting comparability to previous reporting years. Data covers all Kier facilities where Kier is the direct bill payer. Discharge to third-party networks without treatment would only take place where the water is of a quality suitable for direct entry into the receiving system, such as clean water from potable supplies or rainwater from uncontaminated surfaces. In these cases, the discharge is directed into foul or surface water drainage networks operated by regulated utilities or local authorities, ensuring it is subsequently managed and treated in accordance with statutory requirements. This approach ensures compliance while avoiding unnecessary on-site treatment where it is not environmentally or operationally required.*

#### Other

#### (9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Not relevant

#### (9.2.9.6) Please explain

*No other relevant content to disclose*

*[Fixed row]*

**(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?**

## Direct operations

### (9.3.1) Identification of facilities in the value chain stage

Select from:

☒ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

### (9.3.2) Total number of facilities identified

4

### (9.3.3) % of facilities in direct operations that this represents

Select from:

☒ 1-25

### (9.3.4) Please explain

*For transparency and in line with reporting best practice, we disclose additional water data for any individual construction and infrastructure project that withdraws more than 5,000 cubic metres of water within the reporting year. This threshold helps identify higher-consumption activities where water use may be more material to environmental performance.*

## Upstream value chain

### (9.3.1) Identification of facilities in the value chain stage

Select from:

☒ No, we have assessed this value chain stage but did not identify any facilities with water-related dependencies, impacts, risks, and opportunities

### (9.3.4) Please explain

*We assess upstream water risks as part of our annual supply chain ESG risk workshop, where we review and “heatmap” environmental, social, and governance risks across our supply chain. This process identifies suppliers, materials, and regions where water-related risks—such as scarcity, quality concerns, or regulatory pressures—are most significant. During the reporting year, we also completed a TNFD LEAP assessment, enabling us to assess and focus attention on key nature-related Dependencies, Impacts, Risks, and Opportunities (DIROs) to our business, including those linked to water within our supply chains. These combined insights help us prioritise areas for action, engage with high-risk categories, and work collaboratively to strengthen water stewardship and resilience.*



[Fixed row]

**(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.**

**Row 1**

**(9.3.1.1) Facility reference number**

Select from:

☒ Facility 1

**(9.3.1.2) Facility name (optional)**

Facility 1

**(9.3.1.3) Value chain stage**

Select from:

☒ Direct operations

**(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility**

Select all that apply

☒ Dependencies

☒ Risks

**(9.3.1.5) Withdrawals or discharges in the reporting year**

Select from:

☒ Yes, withdrawals and discharges

**(9.3.1.7) Country/Area & River basin**

United Kingdom of Great Britain and Northern Ireland

☒ Other, please specify :South West - identified using

[https://assets.publishing.service.gov.uk/media/5a7568ea40f0b6360e473e56/England\\_National\\_RBD\\_pdf.pdf](https://assets.publishing.service.gov.uk/media/5a7568ea40f0b6360e473e56/England_National_RBD_pdf.pdf)

#### (9.3.1.8) Latitude

50.75

#### (9.3.1.9) Longitude

-1.94

#### (9.3.1.10) Located in area with water stress

Select from:

☒ No

#### (9.3.1.13) Total water withdrawals at this facility (megaliters)

7.02

#### (9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

#### (9.3.1.16) Withdrawals from brackish surface water/seawater

0

#### (9.3.1.17) Withdrawals from groundwater - renewable

0

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

7.02

**(9.3.1.21) Total water discharges at this facility (megaliters)**

6.32

**(9.3.1.22) Comparison of total discharges with previous reporting year**

*Select from:*

☒ This is our first year of measurement

**(9.3.1.23) Discharges to fresh surface water**

0

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

**(9.3.1.25) Discharges to groundwater**

0

**(9.3.1.26) Discharges to third party destinations**

**(9.3.1.27) Total water consumption at this facility (megaliters)**

0.7

**(9.3.1.28) Comparison of total consumption with previous reporting year**

Select from:

☒ This is our first year of measurement**(9.3.1.29) Please explain**

*For construction and infrastructure projects, water-related DIROs (Dependencies, Impacts, Risks, and Opportunities) are a key consideration. Our operations depend on reliable water availability for activities such as dust suppression, concrete production, and welfare facilities. They can also impact water quality through run-off, sedimentation, or accidental spills if not properly managed. Risks include working in areas of water stress, where supply constraints or regulatory limits may affect project delivery, and the potential for extreme weather events to disrupt works through flooding or drought. Due to the transient nature of the construction sector, surface and ground water discharges are short term and temporary, solely to facilitate specific construction activities or are managed under a specific license with controls to limit discharge volumes. As a result, they are typically unmetered but are managed within the conditions of the relevant consent to ensure no harm is caused to local water resources, particularly in areas of water stress. Water use stated related to directly billed water from sourced from and discharged to the utilities network*

**Row 2****(9.3.1.1) Facility reference number**

Select from:

☒ Facility 2**(9.3.1.2) Facility name (optional)**

Facility 2

**(9.3.1.3) Value chain stage**

Select from:

☒ Direct operations

#### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

*Select all that apply*

☒ Dependencies

☒ Risks

#### (9.3.1.5) Withdrawals or discharges in the reporting year

*Select from:*

☒ Yes, withdrawals and discharges

#### (9.3.1.7) Country/Area & River basin

United Kingdom of Great Britain and Northern Ireland

☒ Severn

#### (9.3.1.8) Latitude

52.69

#### (9.3.1.9) Longitude

-2.05

#### (9.3.1.10) Located in area with water stress

*Select from:*

☒ Yes

#### (9.3.1.13) Total water withdrawals at this facility (megaliters)

9.74

#### (9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

#### (9.3.1.16) Withdrawals from brackish surface water/seawater

0

#### (9.3.1.17) Withdrawals from groundwater - renewable

0

#### (9.3.1.18) Withdrawals from groundwater - non-renewable

0

#### (9.3.1.19) Withdrawals from produced/entrained water

0

#### (9.3.1.20) Withdrawals from third party sources

9.74

#### (9.3.1.21) Total water discharges at this facility (megaliters)

8.76

#### (9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.3.1.23) Discharges to fresh surface water

0

#### (9.3.1.24) Discharges to brackish surface water/seawater

0

#### (9.3.1.25) Discharges to groundwater

0

#### (9.3.1.26) Discharges to third party destinations

8.76

#### (9.3.1.27) Total water consumption at this facility (megaliters)

0.98

#### (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.3.1.29) Please explain

*For construction and infrastructure projects, water-related DIROs (Dependencies, Impacts, Risks, and Opportunities) are a key consideration. Our operations depend on reliable water availability for activities such as dust suppression, concrete production, and welfare facilities. They can also impact water quality through run-off, sedimentation, or accidental spills if not properly managed. Risks include working in areas of water stress, where supply constraints or regulatory limits may affect project delivery, and the potential for extreme weather events to disrupt works through flooding or drought. Due to the transient nature of the construction sector, surface and ground water discharges are short term and temporary, solely to facilitate specific construction activities or are managed under a specific license with controls to limit discharge volumes. As a result, they are typically unmetered but are managed within the conditions of the relevant consent to ensure no harm is*

caused to local water resources, particularly in areas of water stress. Water use stated related to directly billed water from sourced from and discharged to the utilities network

## Row 3

### (9.3.1.1) Facility reference number

Select from:

☒ Facility 3

### (9.3.1.2) Facility name (optional)

Facility 3

### (9.3.1.3) Value chain stage

Select from:

☒ Direct operations

### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Dependencies

☒ Risks

### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

### (9.3.1.7) Country/Area & River basin

United Kingdom of Great Britain and Northern Ireland

☒ Other, please specify :Western Wales River Basin District



**(9.3.1.8) Latitude**

53.3

**(9.3.1.9) Longitude**

-4.63

**(9.3.1.10) Located in area with water stress**

Select from:

☒ No

**(9.3.1.13) Total water withdrawals at this facility (megaliters)**

9.38

**(9.3.1.14) Comparison of total withdrawals with previous reporting year**

Select from:

☒ This is our first year of measurement

**(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes**

0

**(9.3.1.16) Withdrawals from brackish surface water/seawater**

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

0

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

9.38

**(9.3.1.21) Total water discharges at this facility (megaliters)**

8.45

**(9.3.1.22) Comparison of total discharges with previous reporting year**

*Select from:*

☒ This is our first year of measurement

**(9.3.1.23) Discharges to fresh surface water**

0

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

**(9.3.1.25) Discharges to groundwater**

0

**(9.3.1.26) Discharges to third party destinations**

8.45

**(9.3.1.27) Total water consumption at this facility (megaliters)**

**(9.3.1.28) Comparison of total consumption with previous reporting year***Select from:*☒ This is our first year of measurement**(9.3.1.29) Please explain**

*For construction and infrastructure projects, water-related DIROs (Dependencies, Impacts, Risks, and Opportunities) are a key consideration. Our operations depend on reliable water availability for activities such as dust suppression, concrete production, and welfare facilities. They can also impact water quality through run-off, sedimentation, or accidental spills if not properly managed. Risks include working in areas of water stress, where supply constraints or regulatory limits may affect project delivery, and the potential for extreme weather events to disrupt works through flooding or drought. Due to the transient nature of the construction sector, surface and ground water discharges are short term and temporary, solely to facilitate specific construction activities or are managed under a specific license with controls to limit discharge volumes. As a result, they are typically unmetered but are managed within the conditions of the relevant consent to ensure no harm is caused to local water resources, particularly in areas of water stress. Water use stated related to directly billed water from sourced from and discharged to the utilities network*

**Row 4****(9.3.1.1) Facility reference number***Select from:*☒ Facility 4**(9.3.1.2) Facility name (optional)***Facility 4***(9.3.1.3) Value chain stage***Select from:*☒ Direct operations**(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility**

Select all that apply

☒ Dependencies

☒ Risks

#### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

#### (9.3.1.7) Country/Area & River basin

United Kingdom of Great Britain and Northern Ireland

☒ Other, please specify :Northumbria - identified using

[https://assets.publishing.service.gov.uk/media/5a7568ea40f0b6360e473e56/England\\_National\\_RBD\\_pdf.pdf](https://assets.publishing.service.gov.uk/media/5a7568ea40f0b6360e473e56/England_National_RBD_pdf.pdf)

#### (9.3.1.8) Latitude

55.32

#### (9.3.1.9) Longitude

-1.58

#### (9.3.1.10) Located in area with water stress

Select from:

☒ No

#### (9.3.1.13) Total water withdrawals at this facility (megaliters)

7.18

#### (9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

**(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes**

0

**(9.3.1.16) Withdrawals from brackish surface water/seawater**

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

0

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

7.18

**(9.3.1.21) Total water discharges at this facility (megaliters)**

6.46

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

☒ This is our first year of measurement

#### (9.3.1.23) Discharges to fresh surface water

0

#### (9.3.1.24) Discharges to brackish surface water/seawater

0

#### (9.3.1.25) Discharges to groundwater

0

#### (9.3.1.26) Discharges to third party destinations

6.46

#### (9.3.1.27) Total water consumption at this facility (megaliters)

0.72

#### (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.3.1.29) Please explain

*For construction and infrastructure projects, water-related DIROs (Dependencies, Impacts, Risks, and Opportunities) are a key consideration. Our operations depend on reliable water availability for activities such as dust suppression, concrete production, and welfare facilities. They can also impact water quality through run-off, sedimentation, or accidental spills if not properly managed. Risks include working in areas of water stress, where supply constraints or regulatory limits may affect project delivery, and the potential for extreme weather events to disrupt works through flooding or drought. Due to the transient nature of the construction sector, surface and ground water discharges are short term and temporary, solely to facilitate specific construction activities or are managed under a specific license with controls to limit discharge volumes. As a result, they are typically unmetered but are managed within the conditions of the relevant consent to ensure no harm is caused to local water resources, particularly in areas of water stress. Water use stated related to directly billed water from sourced from and discharged to the utilities network*

[Add row]

## (9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

### Water withdrawals – total volumes

#### (9.3.2.1) % verified

Select from:

☒ Not verified

#### (9.3.2.3) Please explain

*Kier currently verifies key environmental and social sustainability performance indicators to ensure the accuracy, credibility, and transparency of our reporting. This process involves independent third-party assurance of selected data points—such as carbon emissions, waste management, apprentice numbers, and spend with SMEs and VCSE organisations. By subjecting our information to external verification, we provide stakeholders with confidence that our reported performance reflects robust data management processes and genuine progress towards our sustainability commitments. While we actively monitor and work to improve performance relating to water sustainability—including operations in water-stressed areas and the management of withdrawals, discharges, and consumption—these water metrics are not currently designated as material topic key performance indicators and as such are subject to internal verification but sit outside our third-party verification scope.*

### Water withdrawals – volume by source

#### (9.3.2.1) % verified

Select from:

☒ Not verified

#### (9.3.2.3) Please explain

*Kier currently verifies key environmental and social sustainability performance indicators to ensure the accuracy, credibility, and transparency of our reporting. This process involves independent third-party assurance of selected data points—such as carbon emissions, waste management, apprentice numbers, and spend with SMEs and VCSE organisations. By subjecting our information to external verification, we provide stakeholders with confidence that our reported performance reflects robust data management processes and genuine progress towards our sustainability commitments. While we actively monitor and work to improve performance relating to water sustainability—including operations in water-stressed areas and the management of withdrawals, discharges, and consumption—these water metrics are not currently designated as material topic key performance indicators and as such are subject to internal verification but sit outside our third-party verification scope.*

## Water withdrawals – quality by standard water quality parameters

### (9.3.2.1) % verified

Select from:

☒ Not verified

### (9.3.2.3) Please explain

*Kier currently verifies key environmental and social sustainability performance indicators to ensure the accuracy, credibility, and transparency of our reporting. This process involves independent third-party assurance of selected data points—such as carbon emissions, waste management, apprentice numbers, and spend with SMEs and VCSE organisations. By subjecting our information to external verification, we provide stakeholders with confidence that our reported performance reflects robust data management processes and genuine progress towards our sustainability commitments. While we actively monitor and work to improve performance relating to water sustainability—including operations in water-stressed areas and the management of withdrawals, discharges, and consumption—these water metrics are not currently designated as material topic key performance indicators and as such are subject to internal verification but sit outside our third-party verification scope.*

## Water discharges – total volumes

### (9.3.2.1) % verified

Select from:

☒ Not verified

### (9.3.2.3) Please explain

*Kier currently verifies key environmental and social sustainability performance indicators to ensure the accuracy, credibility, and transparency of our reporting. This process involves independent third-party assurance of selected data points—such as carbon emissions, waste management, apprentice numbers, and spend with SMEs and VCSE organisations. By subjecting our information to external verification, we provide stakeholders with confidence that our reported performance reflects robust data management processes and genuine progress towards our sustainability commitments. While we actively monitor and work to improve performance relating to water sustainability—including operations in water-stressed areas and the management of withdrawals, discharges, and consumption—these water metrics are not currently designated as material topic key performance indicators and as such are subject to internal verification but sit outside our third-party verification scope.*

## Water discharges – volume by destination



### (9.3.2.1) % verified

Select from:

☒ Not verified

### (9.3.2.3) Please explain

*Kier currently verifies key environmental and social sustainability performance indicators to ensure the accuracy, credibility, and transparency of our reporting. This process involves independent third-party assurance of selected data points—such as carbon emissions, waste management, apprentice numbers, and spend with SMEs and VCSE organisations. By subjecting our information to external verification, we provide stakeholders with confidence that our reported performance reflects robust data management processes and genuine progress towards our sustainability commitments. While we actively monitor and work to improve performance relating to water sustainability—including operations in water-stressed areas and the management of withdrawals, discharges, and consumption—these water metrics are not currently designated as material topic key performance indicators and as such are subject to internal verification but sit outside our third-party verification scope.*

## Water discharges – volume by final treatment level

### (9.3.2.1) % verified

Select from:

☒ Not verified

### (9.3.2.3) Please explain

*Kier currently verifies key environmental and social sustainability performance indicators to ensure the accuracy, credibility, and transparency of our reporting. This process involves independent third-party assurance of selected data points—such as carbon emissions, waste management, apprentice numbers, and spend with SMEs and VCSE organisations. By subjecting our information to external verification, we provide stakeholders with confidence that our reported performance reflects robust data management processes and genuine progress towards our sustainability commitments. While we actively monitor and work to improve performance relating to water sustainability—including operations in water-stressed areas and the management of withdrawals, discharges, and consumption—these water metrics are not currently designated as material topic key performance indicators and as such are subject to internal verification but sit outside our third-party verification scope.*

## Water discharges – quality by standard water quality parameters

### (9.3.2.1) % verified

Select from:

☒ Not verified

### (9.3.2.3) Please explain

*Kier currently verifies key environmental and social sustainability performance indicators to ensure the accuracy, credibility, and transparency of our reporting. This process involves independent third-party assurance of selected data points—such as carbon emissions, waste management, apprentice numbers, and spend with SMEs and VCSE organisations. By subjecting our information to external verification, we provide stakeholders with confidence that our reported performance reflects robust data management processes and genuine progress towards our sustainability commitments. While we actively monitor and work to improve performance relating to water sustainability—including operations in water-stressed areas and the management of withdrawals, discharges, and consumption—these water metrics are not currently designated as material topic key performance indicators and as such are subject to internal verification but sit outside our third-party verification scope.*

## Water consumption – total volume

### (9.3.2.1) % verified

Select from:

☒ Not verified

### (9.3.2.3) Please explain

*Kier currently verifies key environmental and social sustainability performance indicators to ensure the accuracy, credibility, and transparency of our reporting. This process involves independent third-party assurance of selected data points—such as carbon emissions, waste management, apprentice numbers, and spend with SMEs and VCSE organisations. By subjecting our information to external verification, we provide stakeholders with confidence that our reported performance reflects robust data management processes and genuine progress towards our sustainability commitments. While we actively monitor and work to improve performance relating to water sustainability—including operations in water-stressed areas and the management of withdrawals, discharges, and consumption—these water metrics are not currently designated as material topic key performance indicators and as such are subject to internal verification but sit outside our third-party verification scope.*

[Fixed row]

## (9.4) Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?

Select from:

☒ No, CDP supply chain members do not buy goods or services from facilities listed in 9.3.1

## (9.5) Provide a figure for your organization's total water withdrawal efficiency.

### (9.5.1) Revenue (currency)

4041403337

### (9.5.2) Total water withdrawal efficiency

32824913.39

### (9.5.3) Anticipated forward trend

*Water volumes and performance vary year on year, influenced by the type, scale, and location of our projects. Activities such as earthworks, concrete production, or dust suppression, along with differing water sources and local conditions, can significantly affect usage. This variability makes our overall water performance difficult to model, as it is closely linked to the unique characteristics of each project.*

*[Fixed row]*

## (9.12) Provide any available water intensity values for your organization's products or services.

### Row 1

#### (9.12.1) Product name

*Average Construction and Infrastructure Project (m3 water withdrawal/£1m revenue)*

#### (9.12.2) Water intensity value

30.2

#### (9.12.3) Numerator: Water aspect

Select from:

☒ Water withdrawn

#### (9.12.4) Denominator

£4077m

#### (9.12.5) Comment

*Kier monitors water use in cubic metres per £1 million of revenue, providing a normalised measure that accounts for fluctuations in business activity. This average value serves as a useful internal benchmark, enabling us to compare project performance against a consistent baseline and identify where water efficiency improvements can be made.*

[Add row]

### (9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

#### (9.13.1) Products contain hazardous substances

Select from:

☒ No

#### (9.13.2) Comment

*While Kier uses certain potentially hazardous chemicals and products during construction—such as fuels, solvents, and sealants—these are strictly managed in line with our ISO 14001-certified environmental management system. Controls include secure storage, safe handling procedures, spill prevention measures, and appropriate disposal. Such substances are not present in a form or quantity after project completion that could pose any risk of environmental harm.*

[Fixed row]

### (9.14) Do you classify any of your current products and/or services as low water impact?

#### (9.14.1) Products and/or services classified as low water impact

Select from:

☒ Yes

## (9.14.2) Definition used to classify low water impact

*At Kier, we define low water impact products and services as those that require minimal water use across their life cycle and have little or no potential to degrade water quality, including low-flow water fittings, rainwater harvesting systems, and on-site water recycling systems. Our definition also extends to features within projects that actively support sustainable water management, such as Sustainable Drainage Systems (SuDS)—including attenuation ponds and swales—green roofs, rain gardens, and permeable paving, which slow run-off, reduce flood risk, and improve water quality before it enters natural watercourses.*

## (9.14.4) Please explain

*We regularly incorporate these initiatives into our projects, tailoring solutions to suit the type of works and the local context. Examples include the delivery of SuDS features in Mansfield to manage flood risk and improve water quality, and a green roof at Deyes High School to enhance biodiversity and local water management. We also actively support innovation in this area, including trialling the use of biochar—produced on our own projects—as a filter to capture microplastics from road run-off, preventing pollution of local surface waters and contributing to cleaner, healthier catchments.*

*[Fixed row]*

## (9.15) Do you have any water-related targets?

Select from:

☒ Yes

**(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.**

### Water pollution

#### (9.15.1.1) Target set in this category

Select from:

☒ Yes

### Water withdrawals

#### (9.15.1.1) Target set in this category

Select from:

☒ Yes

## Water, Sanitation, and Hygiene (WASH) services

### (9.15.1.1) Target set in this category

Select from:

☒ No, and we do not plan to within the next two years

### (9.15.1.2) Please explain

*Based on our EFRAG-compliant double materiality assessment (DMA), Water, Sanitation, and Hygiene (WASH) services are not considered a material topic for our business, and therefore it is not an area on which we set performance targets. Our focus remains on water topics that are material to our impacts and dependencies, such as withdrawal, discharge, consumption, and water stewardship within our projects and supply chain.*

## Other

### (9.15.1.1) Target set in this category

Select from:

☒ No, and we do not plan to within the next two years

### (9.15.1.2) Please explain

*Based on our EFRAG-compliant double materiality assessment (DMA), we are focused on material topics for our business, and therefore are not currently proposing any further water related performance targets. Our focus remains on water topics that are material to our impacts and dependencies, such as withdrawal, discharge, consumption, and water stewardship within our projects and supply chain.*

[Fixed row]

## (9.15.2) Provide details of your water-related targets and the progress made.

### Row 1

### (9.15.2.1) Target reference number

Select from:

☒ Target 1

### (9.15.2.2) Target coverage

Select from:

☒ Organization-wide (including suppliers)

### (9.15.2.3) Category of target & Quantitative metric

Water pollution

☒ Other water pollution, please specify :Year on year reduction in significant environmental incident rate, this includes spills, pollution to water bodies, unsustainable use of water leading to environmental or protected species harm or the spreading of invasive species

### (9.15.2.4) Date target was set

06/30/2024

### (9.15.2.5) End date of base year

06/29/2024

### (9.15.2.6) Base year figure

55

### (9.15.2.7) End date of target year

06/29/2025

### (9.15.2.8) Target year figure

54

### (9.15.2.9) Reporting year figure

54

### (9.15.2.10) Target status in reporting year

Select from:

☒ Underway

### (9.15.2.11) % of target achieved relative to base year

100

### (9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☒ Planetary Boundaries

☒ Science Based Targets for Nature

☒ Other, please specify :SDG 14 life below water, SDG 15 Life on land (inc. fresh water)

### (9.15.2.13) Explain target coverage and identify any exclusions

*Calculation: overall sum of significant environmental incidents over a rolling 12-month period, multiplied by 100,000 and divided by the average number of employees for the same 12 month rolling period. Kier reports its significant environmental incident rate as part of our broader sustainability performance monitoring, with specific attention to incidents affecting the water environment. This includes excessive consumption, leakage or wastage, as well as any incidents causing natural impacts such as pollution of surface water, contamination of groundwater, or harm to aquatic habitats. All significant incidents are recorded, investigated, and reported in line with our ISO 14001 environmental management system, with corrective actions implemented to prevent recurrence and improve water stewardship. This aligns with the Planetary Boundaries framework, including addressing Chemical Pollution, Biosphere Integrity (Biodiversity Loss), and Freshwater Use*

### (9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

*Our plan for delivering year-on-year reductions in significant environmental incidents, including those impacting the water environment, is built around continuous improvement through our ISO 14001-certified environmental management system. Key actions include the roll-out of enhanced operational environmental training to all relevant Kier employees, ensuring that water stewardship, pollution prevention, and incident response are embedded in day-to-day site practices. We are also working in partnership with the Supply Chain Sustainability School to provide targeted resources and training for subcontractors operating on Kier projects, helping to*



align our wider supply chain with best practice standards. This combined approach strengthens awareness, capability, and accountability across all project teams, supporting our goal of sustained reductions in environmental incidents each year.

#### (9.15.2.16) Further details of target

Climate change has the potential to increase environmental risks, from more frequent extreme weather events and flooding to prolonged periods of drought, making the protection and enhancement of our environment more challenging. For Kier and our clients, this heightens the importance of resilient design, robust environmental management, and sustainable resource use. Addressing these challenges is a key focus in our projects, where we work to minimise impacts, adapt to changing conditions, and deliver long-term environmental benefits that support both nature and community resilience.

## Row 2

#### (9.15.2.1) Target reference number

Select from:

☒ Target 2

#### (9.15.2.2) Target coverage

Select from:

☒ Business division

#### (9.15.2.3) Category of target & Quantitative metric

Water withdrawals

☒ Reduction of water withdrawals from municipal supply or other third party sources

#### (9.15.2.4) Date target was set

06/30/2024

#### (9.15.2.5) End date of base year

06/29/2023

#### (9.15.2.6) Base year figure

125

#### (9.15.2.7) End date of target year

06/29/2025

#### (9.15.2.8) Target year figure

105

#### (9.15.2.9) Reporting year figure

105

#### (9.15.2.10) Target status in reporting year

Select from:

☒ Underway

#### (9.15.2.11) % of target achieved relative to base year

100

#### (9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☒ Planetary Boundaries

☒ Sustainable Development Goal 6

#### (9.15.2.13) Explain target coverage and identify any exclusions

*Our target is to ensure that all new residential schemes delivered by our Property division, it incorporate water-efficient systems designed to achieve a consumption level of 105 litres per person per day (LPPPD) from 2024. This goes beyond the current legal requirement in the UK of 125 LPPPD (set as the baseline against which to measure performance), demonstrating our commitment to best practice in sustainable housing design and responsible water management. By embedding water*

*efficiency measures—such as low-flow fixtures, dual-flush systems, and efficient appliances—at the design stage, we can help reduce household demand, improve resilience to water scarcity, and contribute to long-term sustainability goals.*

**(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year**

*We achieve this by designing homes with water-efficient fittings and appliances. This includes the specification of low-flow taps and showers, dual-flush toilets, and water-efficient white goods, as well as consideration of rainwater harvesting or greywater recycling where appropriate. By embedding these measures at the design stage, we ensure that water efficiency is delivered consistently across all new schemes, reducing household demand, supporting resilience to water scarcity, and contributing to our wider sustainability goals.*

**(9.15.2.16) Further details of target**

*As we operate across the UK, many of our developments are in areas already classified as under serious water stress. Setting this lifecycle target for the homes we build strengthens resilience to future climate-related water scarcity, helping to protect both communities and the environment in the long term while supporting national sustainability objectives.*  
[Add row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

☒ Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

☒ Land/water management

☒ Education & awareness

☒ Law & policy

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	<p>Select from:</p> <p><input checked="" type="checkbox"/> Yes, we use indicators</p>	<p>Select all that apply</p> <p><input checked="" type="checkbox"/> Pressure indicators</p> <p><input checked="" type="checkbox"/> Response indicators</p>

[Fixed row]

## (11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

### Legally protected areas

#### (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ Yes

#### (11.4.2) Comment

*Due to the nature of our operations, we typically have ~400 sites live across the UK, in our most recent year 3% of these locations were in national landscapes or national parks, with very limited cross over of working areas with SSSI, SPA or SAC areas. At a project level, these sites are assessed to identify their location within or impact on areas important for biodiversity. Under "legally protected areas", this includes SSIs and other conservation areas. Although this assessment is conducted at a site level and the appropriate protection and control measures are put in place, we do not currently aggregate this data to a Group level but are aiming to do so within the next year. Protection of habitats and biodiversity is managed through the businesses ISO14001 certified management system, implementing effective controls are in place across all projects where Kier is principal contractor*

### UNESCO World Heritage sites

#### (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ Data not available

#### (11.4.2) Comment

*Due to the nature of our operations, we typically have ~400 sites live across the UK. At a project level, these sites are assessed to identify their location within or impact on areas important for biodiversity including UNESCO World Heritage sites. Although this assessment is conducted at a site level and the appropriate control measures are put in place, we do not currently aggregate this data to a Group level but are aiming to do so within the next year. Protection of habitats and biodiversity is managed through the businesses ISO14001 certified management system, implementing effective controls are in place across all projects where Kier is principal contractor*

## UNESCO Man and the Biosphere Reserves

**(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity**

Select from:

☒ Data not available

**(11.4.2) Comment**

*Due to the nature of our operations, we typically have ~400 sites live across the UK. At a project level, these sites are assessed to identify their location within or impact on areas important for biodiversity including UNESCO Man and the Biosphere Reserves. Although this assessment is conducted at a site level and the appropriate control measures are put in place, we do not currently aggregate this data to a Group level but are aiming to do so within the next year.*

## Ramsar sites

**(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity**

Select from:

☒ Data not available

**(11.4.2) Comment**

*Due to the nature of our operations, we typically have ~400 sites live across the UK. At a project level, these sites are assessed to identify their location within or impact on areas important for biodiversity including Ramsar sites. Although this assessment is conducted at a site level and the appropriate control measures are put in place, we do not currently aggregate this data to a Group level but are aiming to do so within the next year. Protection of habitats and biodiversity is managed through the businesses ISO14001 certified management system, implementing effective controls are in place across all projects where Kier is principal contractor*

## Key Biodiversity Areas

**(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity**

Select from:

☒ Yes

#### (11.4.2) Comment

*Due to the nature of our operations, we typically have ~400 sites live across the UK, in our most recent year 3% of these locations were in national landscapes or national parks, with very limited cross over of working areas with SSSI, SPA or SAC areas. At a project level, these sites are assessed to identify their location within or impact on areas important for biodiversity including key biodiversity areas. Although this assessment is conducted at a site level and the appropriate control measures are put in place, we do not currently aggregate this data to a Group level but are aiming to do so within the next year. Protection of habitats and biodiversity is managed through the businesses ISO14001 certified management system, implementing effective controls are in place across all projects where Kier is principal contractor*

#### Other areas important for biodiversity

#### (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ Yes

#### (11.4.2) Comment

*Due to the nature of our operations, we typically have ~400 sites live across the UK. in our most recent year 3% of these locations were in national landscapes or national parks, with very limited cross over of working areas with SSSI, SPA or SAC areas. At a project level, these sites are assessed to identify their location within or impact on areas important for biodiversity. Although this assessment is conducted at a site level and the appropriate control measures are put in place, we do not currently aggregate this data to a Group level but are aiming to do so within the next year. Protection of habitats and biodiversity is managed through the businesses ISO14001 certified management system, implementing effective controls are in place across all projects where Kier is principal contractor*  
[Fixed row]

#### (11.4.1) Provide details of your organization's activities in the reporting year located in or near to areas important for biodiversity.

Row 1

#### (11.4.1.2) Types of area important for biodiversity

Select all that apply

☒ Legally protected areas

#### (11.4.1.3) Protected area category (IUCN classification)

Select from:

☒ Category Ia-III

#### (11.4.1.4) Country/area

Select from:

☒ United Kingdom of Great Britain and Northern Ireland

#### (11.4.1.5) Name of the area important for biodiversity

*3% of Kier locations are located in national landscapes or national parks. A notable example is The A417 'Missing Link' – Cotswolds National Landscape Kier is delivering a major road upgrade near Gloucester for National Highways, creating over three miles of dual carriageway. The project includes improved cycling and pedestrian lanes, and sustainability is a key focus.*

#### (11.4.1.6) Proximity

Select from:

☒ Overlap

#### (11.4.1.7) Area of overlap (hectares)

198

#### (11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

*The project involves upgrading a three-mile stretch of the A417 between the Brockworth bypass and Cowley Roundabout, transforming it from a single-lane carriageway into a dual carriageway. This initiative aims to alleviate congestion, enhance safety, and support regional growth, including facilitating the development of 54,000 new homes and 370 hectares of employment land by 2031. The project also incorporates significant environmental considerations, such as the construction of an environmental bridge at Shab Hill, designed to enhance wildlife connectivity and include provisions for walking, cycling, and horse riding*



#### (11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

☒ Yes, but mitigation measures have been implemented

#### (11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☒ Project design

☒ Physical controls

☒ Operational controls

☒ Restoration

#### (11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

*Kier operate a robust, ISO 14001-certified EMS, in place since 2005, reflecting our long-standing commitment to environmental stewardship and sustainable development. The EMS provides a consistent framework for identifying, managing, and minimising environmental risks and impacts at every stage of project delivery, from planning and design through to construction, maintenance, and repurposing. Our EMS is a fundamental part of our license to operate, ensuring we meet regulatory requirements, fulfil stakeholder expectations, and retain access to key markets. It drives best practice across biodiversity protection, sustainable land use, water and resource efficiency, pollution prevention, air quality, and waste management. Our Executive and sustainability functions are responsible for implementing environmental policy and EMS, with environmental risks and opportunities evaluated both at corporate and project level. Site-specific controls and mitigation plans are embedded into delivery processes, helping safeguard natural habitats, prevent ecosystem degradation, and support nature-based solutions that contribute to climate resilience and long-term value creation. In early FY25, we brought delivery of operational environmental training in-house. In collaboration with the Institute of Sustainability and Environmental Professionals ('ISEP'), we developed an accredited course to build capability across our operational teams. Delivered by internal experts, the training is tailored to real-world construction challenges and fully aligned with our EMS and business systems. This approach increases relevance, engagement, and practical application, equipping employees to manage environmental risks effectively on site. A team of over 50 expert environmental professionals supports the implementation and continuous improvement of our EMS. Their expertise in ecology, compliance, pollution control, and biodiversity is embedded across our operations. They provide strategic advice, conduct site assessments, engage with regulators and stakeholders, and train operational teams to ensure environmental protection is embedded at every level of the business.*

[Add row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- ☒ Climate change
- ☒ Water
- ☒ Biodiversity

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

- ☒ Waste data

### (13.1.1.3) Verification/assurance standard

General standards

- ☒ Other general verification standard, please specify :BSi verification of ESG KPIs against internal reporting methodology

### (13.1.1.4) Further details of the third-party verification/assurance process

*An independent verification was undertaken on Kier's reporting against the Building for a Sustainable World framework, assessing the accuracy of data across key environmental, social and governance metrics. The scope covered waste data (resource efficiency), significant environmental incident reporting (valuing nature), SME/VCSE spend and social value delivered (social impact), community and educational outreach beneficiaries (enabling social mobility), workforce apprenticeships and training (prioritising our people), and modern slavery performance and training (ethical labour). The outputs included a management report, verification report with opinion statement, and a BSI assurance statement. Waste data verification impacts climate and water reports as this relates to responsible treatment of solid and liquid wastes arising from Kiers activities, reducing carbon impacts and preventing pollution to water courses Significant Environmental Incident Rate is increasingly important in the context of a changing climate, where the frequency and severity of extreme weather events directly affect our operations. Heavy rainfall and storms can increase risks associated with surface water management, such as flooding, sediment release and pollution of receiving waters. These events highlight the interconnectedness of climate and water-related risks, reinforcing the need for strong environmental controls and resilient site practices.*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

*Verification Report - Kier Group PLC - Final.pdf*

## Row 2

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*

- ☒ Climate change

### (13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

- ☒ Year on year change in absolute emissions (Scope 1 and 2)  
☒ Year on year change in absolute emissions (Scope 3)

- ☒ Year on year change in emissions intensity (Scope 1 and 2)
- ☒ Year on year change in emissions intensity (Scope 3)
- ☒ All data points in module 7

### (13.1.1.3) Verification/assurance standard

Climate change-related standards

- ☒ ISO 14064-1

### (13.1.1.4) Further details of the third-party verification/assurance process

*Kier's greenhouse gas emissions have been prepared in line with ISO 14064-1 and subject to reasonable assurance by an independent third party. The audit covered Scope 1 (direct), Scope 2 (indirect energy), and Scope 3 (value chain) emissions, with data collected and consolidated using the GHG Protocol and UK Government conversion factors. The assurance reviewed activity data, boundaries, methodologies, and emission factors, and confirmed that our reported footprint — including absolute emissions and intensity measures (tCO<sub>2</sub>e per £m revenue) — is a fair and accurate reflection of Kier's climate impact. The outcome provides stakeholders with confidence that our climate disclosures are robust, reliable, and aligned to best practice, supporting progress towards our net zero commitments.*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

*Kier-FY25- ISO 14064-1 Verification Opinion Report v4 (2).pdf*

## Row 3

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- ☒ Water
- ☒ Biodiversity

### (13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

- ☒ Other data point in module 9, please specify :Significant environmental incident rate (including all incidents including pollution, nature and water)

### (13.1.1.3) Verification/assurance standard

General standards

☒ Other general verification standard, please specify :BSi verification of ESG KPIs against internal reporting methodology

### (13.1.1.4) Further details of the third-party verification/assurance process

*An independent verification was undertaken on Kier's reporting against the Building for a Sustainable World framework, assessing the accuracy of data across key environmental, social and governance metrics. The scope covered waste data (resource efficiency), significant environmental incident reporting (valuing nature), SME/VCSE spend and social value delivered (social impact), community and educational outreach beneficiaries (enabling social mobility), workforce apprenticeships and training (prioritising our people), and modern slavery performance and training (ethical labour). The outputs included a management report, verification report with opinion statement, and a BSI assurance statement. Waste data verification impacts climate and water reports as this relates to responsible treatment of solid and liquid wastes arising from Kiers activities, reducing carbon impacts and preventing pollution to water courses Significant Environmental Incident Rate is increasingly important in the context of a changing climate, where the frequency and severity of extreme weather events directly affect our operations. Heavy rainfall and storms can increase risks associated with surface water management, such as flooding, sediment release and pollution of receiving waters. These events highlight the interconnectedness of climate and water-related risks, reinforcing the need for strong environmental controls and resilient site practices.*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

Verification Report - Kier Group PLC - Final.pdf

[Add row]

**(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.**

	Additional information
	No additional information

*[Fixed row]*

**(13.3) Provide the following information for the person that has signed off (approved) your CDP response.**

#### **(13.3.1) Job title**

*Chief Executive Officer*

#### **(13.3.2) Corresponding job category**

*Select from:*

☒ Chief Executive Officer (CEO)

*[Fixed row]*

**(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.**

*Select from:*

☒ No

