



BARRATT
DEVELOPMENTS PLC

Sustainability Accounting Standards Board (SASB) Disclosure

1 July 2021 – 30 June 2022

Sustainability Accounting Standards Board

The Sustainability Accounting Standards Board (SASB) is an independent not for profit organisation that sets standards to guide the disclosure of financially material sustainability information of companies.

Unless otherwise specified data relates to our most recent financial year 1 July 2021 - 30 June 2022 (FY22).

Our disclosure is based on the criteria specific to the Home Builders sector. Terminology used in the SASB criteria differs from the UK marketplace. Where requirements are different from established building and sustainability related standards and measures for the UK, we have included equivalent data and information. Throughout this document 'Plots' are homes prior to completion which are equivalent to 'Lots'.

The Group's primary activities are those of residential development generating both private and affordable homes sales. Residential development revenues represented 97.8% of Group revenues in FY22. Other activities include commercial property development sales and revenue associated with planning promotion agreements. Other revenues represented 2.2% of Group revenues in FY22.

Activity Metrics

Code	SASB criteria	Our approach and performance	References and supporting information
IF-HB-000.A	Number of controlled lots	As of 30 June 2022, our short-term land bank stood at 80,926 plots (FY21: 77,642).	Our short-term land bank is owned or controlled plots with either detailed or outline planning consent or a resolution to grant planning permission.
IF-HB-000.B	Number of homes delivered	We delivered 17,908 home completions (FY21: 17,243). 17,162 (FY21: 16,517) from wholly owned operations along with 746 (FY21: 726) from joint ventures.	Completions refer to all legal completions (completed sales to customers) during the reporting year.
IF-HB-000.C	Number of active selling communities	We sold from 332 average active sales outlets (FY21: 343). 325 (FY21: 335) in our wholly owned operations and 7 (FY21: 8) in our joint ventures.	An active sales outlet is defined as a site with at least one plot for sale.

Land Use & Ecological Impacts

Code	SASB criteria	Our approach and performance	References and supporting information
IF-HB-160a.1	Number of (1) lots and (2) homes delivered on redevelopment sites	<p>15,893 (20%) of our owned and controlled land bank plots on 30 June 2022 were on brownfield land (FY21:16,455, 21%).</p> <p>3,931 (23%) home completions (excluding joint ventures) were on brownfield land (FY21: 4,388, 27%).</p>	Brownfield land is the equivalent of redevelopment land i.e. previously developed land.
IF-HB-160a.2	Number of (1) lots and (2) homes delivered in regions with High or Extremely High Baseline Water Stress	<p>We have assessed our water stress risk using The World Resources Institute's (WRI) Water Risk Atlas tool.</p> <p>WRI identifies the UK overall as an area of low-medium water stress risk, with some areas at medium-high and high risk, around London, South-East and Greater Manchester, but no areas of extremely high risk. WRI data identifies no areas of medium-high risk, or above, in Scotland or Wales.</p> <p>Estimated number of plots: 10,537, 13% (FY21: 10,197, 13%¹).</p> <p>Estimated number of home completions (including joint ventures): 2,792, 16% (FY21: 2,348, 14%¹).</p> <p>We design all our homes to achieve 105 litres per person per day (from July 2021), which is lower than regulatory requirements, and therefore contributes to reduced water withdrawals compared to typical newbuild homes or existing stock.</p>	<p>CDP Water Disclosure 2022</p> <p>The WRI tool defines water stress as:</p> <p>"Baseline water stress measures the ratio of total water withdrawals to available renewable surface and groundwater supplies".</p>
IF-HB-160a.3	Total amount of monetary losses as a result of legal proceedings associated with environmental regulations	Over the past 12 months no monetary losses, as a result of legal proceedings associated with environmental regulations, have been incurred.	

¹ The estimated number of plots and home completions in FY21 has been restated to include areas of High or Extremely High Baseline Water Stress only.

Land Use & Ecological Impacts (Continued)

Code	SASB criteria	Our approach and performance	References and supporting information
IF-HB-160a.4	Discussion of process to integrate environmental considerations into site selection, site design, and site development and construction	<p>Our Sustainability Framework, Great Places standard and sustainability policies ensure we have processes, procedures and targets in place to integrate environmental considerations into each stage of development, for example:</p> <p>Site selection:</p> <ul style="list-style-type: none"> At application stage, detailed flood risk and mitigation, land contamination, air quality, landscape and biodiversity assessments are commissioned, as well as considerations of connectivity to transport links, and potential nitrate and phosphate issues. All land purchases are scrutinised weekly by senior management. Flood risk authorities specify that new developments must survive a one in one-hundred-year storm with an additional risk tolerance of 30%. Typically, our developments exceed this specification. We have committed to demonstrating a minimum biodiversity net gain (BNG) of 10% across all development designs submitted for outline and full planning from 2023. Our land buying teams have resources and models in place to assess biodiversity constraints and opportunities at the earliest stage in site selection. At present we have 140 sites with an identified BNG requirement ahead of legislation. <hr/> <p>Site design:</p> <ul style="list-style-type: none"> Our house type design is constantly evolving to ensure they are Future Homes Standard ready. We have already undertaken extensive work to update our specifications to achieve a 31%- 37% carbon reduction requirement from June 2022 in line with local requirements in England, Scotland and Wales, and initial work is being done to achieve the 75-80% requirement from 2025. Environmental considerations are driven through our Great Places design principles, to which we added a Health and Wellbeing criterion in February 2020 ahead of, and aligned, with the updated Building for a Healthy Life standard. We design our developments around existing ecology, green spaces, walkways and cycle paths building in connectivity. We have strengthened our strategic partnership with the RPSB, mandating all new show home gardens to install high quality landscaping that meets the RSPB standard for wildlife friendly accreditation. Water Usage - All our homes are designed to achieve 105 litres per person per day (from July 2021), which is lower than regulatory requirements. <hr/> <p>Site development and construction:</p> <ul style="list-style-type: none"> We identify and mitigate environmental impact during the development and construction phase through the application of Group Standards within our Safety, Health and Environment management system, prioritising, for example surface water management, biodiversity net gain plans, and construction waste management. 100% of our divisions are certified to ISO 14001 Environmental Management System Standards. Our Safety Health and Environment (SHE) managers conducted 5,336 monitoring visits of sites in FY22 to assess compliance with our environmental policies (FY21: 5,171). To reduce water use on site, we install efficient welfare facilities and control the amount of water we use through Safety, Health and Environment Group Standards. 100% of our sites have individual site waste management plans. 	<p>CDP Water Disclosure 2022</p> <p>2022 Annual Report and Accounts</p> <p>Placemaking (page 26)</p> <p>Waste (page 28)</p> <p>Sustainability Framework KPIs (page 102)</p> <p>Our Policies.</p>

Workforce Health & Safety

Code	SASB criteria	Our approach and performance	References and supporting information
IF-HB-320a.1	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	<p>We measure H&S performance using an Annual Injury Incidence Rate (AIIR) metric which is per 100,000 employees. Our AIIR was 137 (FY21: 465) for direct employees, 308 (FY21:396) for sub-contractors and 262 (FY21:416) overall.</p> <p>There were no fatalities.</p> <p>Our priority is to provide a safe environment for employees, sub-contractors, and our customers, and we are committed to achieving the highest industry health and safety standards. Having put in place a new action plan last year we have seen a decrease in our AIIR this year, in line with the target set. We are now putting in steps to ensure this position is maintained for FY23 and to ensure we continue to improve our processes and procedures, and continue to challenge unsafe behaviours in order to reduce our AIIR further.</p>	<p>2022 Annual Report and Accounts</p> <p>Keeping people safe (page 18)</p>

Design for Resource Efficiency

Code	SASB criteria	Our approach and performance	References and supporting information
IF-HB-410a.1	Number of homes that obtained a certified HERS Index Score and (2) average score	<p>99% (FY21:99%) of home completions had an energy efficiency rating of either EPC A or B, which significantly exceeds the new build industry average of 84%². This is a result of installing as standard, energy efficiency measures such as: energy efficient insulation, weather compensation control systems, thermally broken lintels, waste-water heat recovery, energy efficient lighting and where appropriate - mechanical ventilation with heat recovery and solar panels.</p> <p>21% (FY21:21%) of home completions were built with low carbon or renewable technologies. This includes plots fitted with (or multiple plots with access to) solar photovoltaic panels, solar thermal, combined heat and power systems and air source heat pumps.</p>	<p>Sustainability performance table</p> <p>The Energy Performance Certificate (EPC) is a UK equivalent to the HERS Index. HERS is not applicable to the UK.</p> <p>The EPC is a mandatory assessment for all completed properties for sale or rent in the UK. Properties are assessed by a licensed Domestic Energy Assessor and certificates are valid for 10 years.</p> <p>Energy efficient homes (page 24)</p>
IF-HB-410a.2	Percentage of installed water fixtures certified to WaterSense® specifications	<p>100% of homes in FY22 were designed to 105 litres per person per day, a 16% improvement over UK regulation. This is following an upgrade to our specification from 125 litres per person per day in FY21.</p>	<p>WaterSense® is not applicable to the UK. UK Building Regulations Part G are in relation to sanitation, hot water safety and water efficiency.</p>

² UK Gov data: Live tables of Energy Performance of Buildings Certificates ([found here](#))

Design for Resource Efficiency (Continued)

Code	SASB criteria	Our approach and performance	References and supporting information
IF-HB-410a.3	Number of homes delivered certified to a third-party multi-attribute green building standard	<p>100% of our homes are designed to our Great Places design standard (FY21: 100%), with 90% achieving a Silver Standard or above (FY21: 93%).</p> <p>The UK does not currently have an established third-party multi-attribute green building standard for homes. We do however deliver 100% of our homes in alignment with Building for a Healthy Life, which is a government endorsed standard for the UK. This is done through our Great Places standard, which includes all Building for a Healthy Life requirements, as well as some additional measures which go beyond the requirements.</p> <p>We have excluded the number of 'Bulit for Life' accreditations this year, because a new accreditation process is to be set up in line with Building for a Healthy Life, and no awards have yet been issued.</p>	
IF-HB-410a.4	Description of risks and opportunities related to incorporating resource efficiency into home design, and how benefits are communicated to customer	<p>We continuously review risks and opportunities to reflect the risk posed to our business by climate change, as identified in our TCFD disclosure. We have identified these through workshops of internal subject matter experts, local and Group senior management and external climate experts. We also engage directly with our supply chain partners, collaborate in sector forums and test through customer research.</p> <p>We have identified several climate risks and opportunities in relation to resource efficiency in our home designs, which we are actively exploring. Climate risks are categorised into 'physical risks', being risks arising from the physical effects of climate change, and 'transition risks', being the risks related to the transition of a lower carbon economy.</p> <p>Transition risks:</p> <ul style="list-style-type: none"> • Housing regulations: Changes to house specifications due to government legislation to reduce home emissions, for example the Future Homes Standard, including varying standards across the UK. We regularly engage with government to enhance understanding of the challenges of meeting the UK's net zero targets. • New technologies: Implementation of new technologies in homes and methods of construction, requiring high capital investment and upskilling of labour. We review low carbon products, systems and processes for our housetypes through market research, product testing, university and research collaborations, prototype test houses and grant funded trials. In 2021, we built our zero carbon home prototype– The Zed House. <p>Physical risks:</p> <ul style="list-style-type: none"> • Supply availability: Reduced supply availability (such as timber) due to changes in climate patterns and extreme weather events where the supply is sourced. We regularly engage with our suppliers on availability of materials and sustainable sourcing both directly and through our Supply Chain Sustainability School. • Overheating in homes: Changes to house specifications required to mitigate long term shift in climate patterns, such as prolonged increased temperatures in summer. We have analysed the unmitigated impact of temperature rises in our housetypes across the UK, and assessed mitigating overheating through altering house designs. 	<p>2022 Annual Report and Accounts TCFD (Page 58) CDP Climate, Forests and Water Disclosure 2022</p>

Design for Resource Efficiency (Continued)

Code	SASB criteria	Our approach and performance	References and supporting information
IF-HB-410a.4 (continued)	Description of risks and opportunities related to incorporating resource efficiency into home design, and how benefits are communicated to customer	<p>Opportunities:</p> <ul style="list-style-type: none"> • Demand for and affordability of green homes: Eligibility for green mortgages and cost savings from energy efficiency allow for increased affordability of new homes. We promote green mortgages so that savings from energy efficient homes can be linked to affordability. • Green developments: Increased land buying and local partnership opportunities through strong low carbon credentials and developments, such as partnering with councils to deliver low carbon homes. We promote our sustainability activities through delivery on commitments, and participation in sustainability benchmarks and indices to demonstrate our industry-leading performance. • Sustainable practices: Proactive adoption of low-emission materials and processes provides a cost advantage and improves reputation. Our transition to net zero will reduce emissions across our value chain. We are reducing emissions from our homes in keeping with regulations, and beyond that we are working with our partners to explore innovative materials and products <p>We communicate with our customers throughout their journey with us through various channels on all of these issues, for example:</p> <ul style="list-style-type: none"> • Our customer-facing sales websites contain information, including guidance on energy efficiency in design and of utilities and fittings. • There are a series of 'show and tell' signs in our show homes outlining our sustainability credentials, especially around energy efficiency and biodiversity. • We launched 'Nature on Your Doorstep' in partnership with the RSPB - a digital tool full of tips and advice for customers to improve biodiversity around their home. • We train our sales colleagues to ensure that they can discuss the key sustainability features of our homes to our customers. • Working with a UK High Street bank we have piloted a green mortgage scheme, giving up to 500 of our customers an opportunity to benefit from being able to borrow more for less. 	2022 Annual Report and Accounts TCFD (Page 58) CDP Climate, Forests and Water Disclosure 2022

Community Impacts of New Developments

Code	SASB criteria	Our approach and performance	References and supporting information
IF-HB-410b.1	Description of how proximity and access to infrastructure, services, and economic centres affect site selection and development decisions	<p>Sustainable transport provision and access to local facilities are key criteria considered when procuring land and designing our developments. Connectivity is the first principle in our Great Places guide which includes reinforcing existing connections and creating new ones.</p> <p>For FY22, the following are some key outcomes in relation to access to infrastructure and economic centres for all active developments:</p> <ul style="list-style-type: none"> • 70% of all active developments were within 500m of a public transport node (FY21: 75%). • 85% of all active developments were within 1000m of a public transport node (FY21:85%). • We provided £201m local contributions including Section 106 and Community Infrastructure Levy payments for local infrastructure and services (FY21: £164m). • We spent £699m on physical works benefitting local communities (FY21: £572m). • We created 5,346 school places (FY21: 3,591). • 47,936 (FY21: 42,854), jobs were created (direct, indirect and induced employment) through the Group, its sub-contractors and suppliers, equivalent to 2.7 (FY21: 2.49) jobs per dwelling. 	<p>Sustainability Performance table</p> <p>Group Socio-Economic Footprint</p>
IF-HB-410b.2	Number of (1) lots and (2) homes delivered on infill sites	<p>We do not collect data specifically on infill sites.</p> <p>15,893 (20%) of our owned and controlled land bank plots at 30 June 2022 were on brownfield land. (FY21: 16,455, 21%).</p> <p>3,931 (23%) home completions (excluding joint ventures) were on brownfield land. (FY21: 4,388, 27%).</p>	<p>Brownfield land in the UK would meet the definition of an infill site.</p> <p>Brownfield land is previously developed land.</p>
IF-HB-410b.3	(1) Number of homes delivered in compact developments and (2) average density	<p>100% of total home completions are delivered in compact developments, according to SASB definitions (FY21: 100%).</p> <p>The average density for our developments outside London is 15 plots per net acre (FY21: 15). Average density for our London schemes is 86 plots per net acre (FY21: 84), reflecting the mix of more apartment developments in London³.</p>	<p>A compact development is defined as a cluster development, mixed-use development, and/or traditional neighbourhood development.</p>

³ Average density is based on land approvals during the year.

Climate Change Adaptation

Code	SASB criteria	Our approach and performance	References and supporting information
IF-HB-420a.1	Number of lots located in 100-year flood zones	Flood risk is identified and mitigated at a development level. We assess all our proposed land acquisitions and strategic land options using the latest flooding reports to assess the viability of sites. Flood risk authorities specify that new developments must survive a one in hundred-year storm plus 30%. Our developments meet and very often exceed this specification.	2022 Annual Report and Accounts TCFD (Page 58) CDP Water Disclosure 2022
IF-HB-420a.2	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	<p>Climate change has been identified as a Principal Risk for the business and we have conducted a detailed review of the risks and opportunities of climate change to the business. This aligns with the requirements of the Task Force for Climate-related Financial Disclosures (TCFD).</p> <p>As part of this analysis we defined three climate scenarios in order to understand the resilience of the business under a range of different climate outcomes. The scenarios range from a sustainable transition that limits global warming to under 1.5°C, to an adaption scenario where emissions continue on the current pathway, which leads to around 4°C warming, such that they cover both high physical and high transition risks.</p> <p>Climate-related risk and opportunities impacts have been assessed over the short (2025), medium (2030) and long terms (2040). This range of time horizons considers a longer period than the Group's usual operating cycle and have been selected to align to the Group's existing emissions reduction targets, whilst considering a timeframe over which both transitional and physical risks manifest to a material level.</p> <p>For a sample of existing land bank and supply chain sites, we obtained localised climate data to a 90m2 resolution based on the latest IPCC CMIP6 global climate models, providing projections for each of our scenarios and time horizons across several indicators, including flood, heat, precipitation and wind. We used these projections to determine the potential unmitigated impact in each of our divisions and across our supply chain under each climate scenario. We reviewed long term assets and liabilities in light of climate risks and identified the expected costs of on our developments and operations. Based on the modelling and scope of analysis, under all scenarios and timeframes, the Group's business model remains profitable. The modelling adopts a prudent view of a reduction in land prices that does not consider that alternative uses, principally for industrial activity, would also see increased costs. It also assumes that no mitigating action is taken beyond initiatives already planned.</p> <p>The Group is most exposed to the transitional risks of climate change, such as increases in carbon pricing or acceleration of Building Regulations. Our value chain accounts for 99% of our emissions. We therefore recognise the critical importance of monitoring and reducing GHG emissions across the value chain by understanding the impact of individual suppliers and contractors, their plans to reduce their emissions, and, in time, preferring to work with those companies who align with our net zero transition pathway. Our net zero pathway and our emerging and established strategies are detailed in the TCFD disclosures within our 2022 Annual Report and Accounts.</p>	<p>2022 Annual Report and Accounts TCFD (Page 58) CDP Climate Disclosure 2022</p> <p>In 2021 we achieved an A- in Climate, A- in Forests and B in Water in the 2021 submissions.</p> <p>We were the first UK national housebuilder to set Science Based Targets to 1.5C verified by the SBTi.</p> <p>For information on our value chain emissions and net zero transition plans see page 71 of our Annual Report and Accounts 2022.</p>