

Basis of Reporting – Social Value

Scope

- Data is for the whole Breedon Group including BMC. Also includes any subsidiaries where Breedon has operational control. Does not include supply chain data unless specified.
- All data is based on actual data apart from – skilled volunteering, and donations of used equipment/items where estimated values are used.
- Annual reporting is for all activity taking place between 1st January and 31st December for specified year. The cut off for submitting social value data is 16th January 2026.
- Data submitted after 16th January 2026 will only be added to specified reporting year if it is deemed to be material, as per the Breedon Sustainability Basis of Reporting document.
- Data recorded is quantitative and uses primary data sources. Additional qualitative data is collected via the Enablon evidencing process and collated into case studies.

Validation and Assurance

- All social value data to be added to Enablon and validated internally by Group Social Impact Manager.
- Selected social value KPIs to be validated annually via Bureau Veritas.

Target Parameters

- £SLEV - Total of all recorded activities under metrics with financial proxies as defined by Thrive's Impact Evaluation Standard between 1st January and 31st December 2025.
- Annual reported volunteer hours - calculated using data from selected Enablon indicators – Community Volunteering, Community Engagement, Educational Volunteering and Environmental Volunteering.

Local Definition

- Local is defined as within a county council boundary or equivalent - Northern Ireland = Local Government District, Republic of Ireland = County Council, USA = local government unit below the state level.
- Defined using postcode and checked using the following online resources: Find your local council - GOV.UK; Northern Ireland: Find my area; Republic of Ireland: Find or check an Eircode; USA: ZIP Code™ Lookup | USPS
- Local definition is relevant to employment and supplier spend metrics.
- To be classified as local, the supplier/employee must have a postcode/zip code within the same local authority (or country equivalent) boundary as the purchasing site/named place of work.

FTE Definition

- FTE (Full Time Equivalent) is a standardised social value specific unit of measurement used to quantify the "social impact" or "contribution" of employment created by a project, contract, or organisation rather than just headcount.
- It measures employed persons in a way that makes them comparable, although they may work different numbers of hours per week.
- Example: 1 FTE = one person working full-time for a year.
- Example: 0.5FTE = one person working full-time for 6 months **or** one person working 2.5 days per week for a year.

Social Value Metrics

1. Volunteering

1.1 Educational Volunteering

- Volunteering to support student learning and development in schools, colleges and universities.
- Only volunteering delivered in Breedon work time to be counted.
- Calculation is number of Breedon employees x number of hours.
- Preparation time can also be claimed e.g. creating content, researching activities, etc.
- Counts towards total volunteer hours.
- Includes sessions delivered in schools and on Breedon sites.
- Any materials donated or costs associated with the volunteer project to be recorded under donations.

1.2 Community Volunteering

- Volunteering to benefit a local area by helping individuals, groups or causes. It covers activities that impact the local community, from charity support to local clean-ups and supporting vulnerable residents.
- Only volunteering delivered in Breedon work time to be counted.
- Calculation is number of people x number of hours volunteering.
- Preparation time to be included in recorded volunteer hours e.g. arranging/promoting volunteer event, meeting with partner organisation, health and safety assessments, etc.
- Counts towards total volunteer hours.
- Time spent hosting an Open Day counts as volunteering and is recorded under this metric.
- Any materials donated or costs associated with the volunteer project to be recorded under donations.
- Skilled volunteering that uses professional skills/expertise e.g. surfacing of community areas, Health and Safety advice, etc, to be recorded under Skilled Volunteering.
- Time spent **fundraising** counts as volunteering and is recorded under this metric.
- Only time spent fundraising using Breedon's time to be recorded.
- If fundraising for a specific event e.g. Marathon, event must take place during work hours to be recorded. Only the time spent completing the event to be recorded. Training time does not count. If event takes place outside of work hours e.g. evenings/weekend, this does not count.
- If fundraising for a charitable campaign e.g. Movember, Macmillan Coffee Morning, etc, only the time spent during work hours organising/hosting the fundraising event to be recorded.
- Portion of fundraising total that is match funded by Breedon to be recorded under Match Funding.

1.3 Environmental volunteering

- Environmental volunteering covers any activity that improves the natural environment.
- Only volunteering delivered in Breedon work time to be counted.
- Calculation is number of people x number of hours volunteering.
- Preparation time to be included in recorded hours if it can be evidenced e.g. arranging/promoting volunteer event, meeting with partner organisation, health and safety assessments, etc.

- Counts towards total volunteer hours.
- Any materials donated or costs associated with the volunteer project to be recorded under donations.

1.4 Community engagement

- Covers activities that bring together intentional interactions between communities and public/private decision makers to enable the knowledge and lived experience of community members to influence decision-making processes e.g. public/community liaison/consultation events.
- Calculation is number of Breedon employees x duration of event.
- Preparation time to be included in recorded hours if it can be evidenced e.g. arranging/promoting volunteer event, meeting with partner organisation, health and safety assessments, etc.
- Counts towards total volunteer hours.

2. Donations

2.1 Cash donations

- Value of financial donations made to VCSE organisations including schools and grass roots sports clubs.
- Calculated in GBP – donations made in Euros or Dollars will be converted to GBP using conversion rate at the point of reporting.
- Preparation/Delivery costs for Volunteering and Community Engagement events contribute towards this metric.

2.2 Material donations

- Financial value of donated materials to be recorded as per the commercial value of the material.
- Includes delivery costs as part of the total donation.
- Second-hand items (e.g. old furniture, legacy laptops, etc) to be recorded as per the estimated second-hand value of the item.

2.3 Match funding

- Financial value of charitable donations made by Breedon as a result of match funding employee fundraising.
- **Only the amount donated by Breedon to be recorded**, not the total amount fundraised.
- Time spent fundraising to be recorded under Community Volunteering.

3. Training

3.1 Accredited training

- Level 2 and above training under a recognised qualifications framework apart from Apprenticeships.
- Training weeks are counted for the full duration of employment while undertaking a recognised course under a qualification framework at Level 2 and above.
- Assumption is that 1 week of employment = 40 hours of employment.
- Example: 1 person studying for a Level 5 qualification = 40 hours training per week of employment.

3.2 CPD training

- CPD training as recorded on internal LMS.
- Also includes Institute of Quarrying training.

- Calculation = Training duration x number of participants.
- For group sessions a ratio of 1 trainer :20 participants must be achieved for all 20 participants to be recorded. Example: If 1 trainer to 25 participants, only 20 participants to be recorded. If 2 trainers to 25 participants, all 25 participants can be recorded.

3.3 Health, safety and wellbeing training

- Health, safety and wellbeing training as recorded on internal LMS.
- Also includes wellbeing/mental health sessions delivered by external organisations to Breedon colleagues e.g. The Lighthouse Charity, Elephant in the Room, etc.
- Calculation = Training duration x number of participants.
- For group sessions a ratio of 1 trainer :20 participants must be achieved for all 20 participants to be recorded. Example: If 1 trainer to 25 participants, only 20 participants to be recorded. If 2 trainers to 25 participants, all 25 participants can be recorded.

3.4 Environmental Training

- ISEP Sustainability training completed by Breedon employees and recorded on LMS.
- Calculation = Training duration x number of participants.

3.5 Modern slavery training

- Modern slavery training as recorded on internal LMS.
- Calculation = Training duration x number of participants.

4. Employment

4.1 New Job Local

- Newly created jobs that have been filled by new employees that are local.
- Does not include backfills of existing roles or new roles filled by existing employees.
- Local definition = employees home postcode is in the same county as the employees main place of work.
- If new starter leaves before completing 52 weeks of employment the relevant partial FTE will be recorded.
- 1 FTE = 52 weeks of employment.
- Only the first 52 weeks of employment are counted.
- Does not include apprentices or work experience placements.

4.2 New Job Non-Local

- Newly created jobs that have been filled by new employees that are non-local.
- Does not include backfills of existing roles or new roles filled by existing employees.
- Non-Local definition = employees home postcode is in a different county to the employees main place of work.
- If new starter leaves before completing 52 weeks of employment the relevant partial FTE will be recorded.
- 1 FTE = 52 weeks of employment.
- Only the first 52 weeks of employment are counted.
- Does not include apprentices or work experience placements.

4.3 Apprenticeships

- All new and existing apprentices working towards a recognised apprenticeship qualification.
- No local/non-local distinction.
- Recorded for the full period that the individual is on the apprenticeship.

- Includes both new employees and existing colleagues that are upskilled in post.
- Calculated from the start of the apprenticeship, not the employment start date.
- End date is the end of the apprenticeship or the end of the employment, whichever comes first.

4.4 Work experience

- Includes paid and unpaid placements.
- Only working days are counted e.g. 1 week of work experience = 5 placement days.

5. Supplier Spend

5.1 Local spend

- Supply chain spend with suppliers that are local to the purchasing site.
- Local definition = supplier postcode is in the same county as the purchasing site.
- Recorded for GB and Ireland. Not currently recorded for USA.

5.2 SME spend

- Supply chain spend with suppliers that are classified as SMEs.
- SME definition = < 250 employees AND (Turnover ≤ €50m/£44M OR Balance Sheet Total ≤ €43m/£38M).
- Where SME spend is recorded, it is in addition to local spend and carries an uplift proxy value.
- Where SME spend is calculated, all SME spend is recorded, regardless of if it is local/non-local.
- Recorded for GB Surfacing contracts only.

6. Colleague Health and Wellbeing

6.1 MHFA (Mental Health First Aiders)

- Measures number of Breedon employees that achieve the Mental Health First Aider certification from MHFA England certification for the first time, as well as those who complete refresher training in a specified year.
- Data is captured annually and is evidenced using data from the LMS and MHFA England.