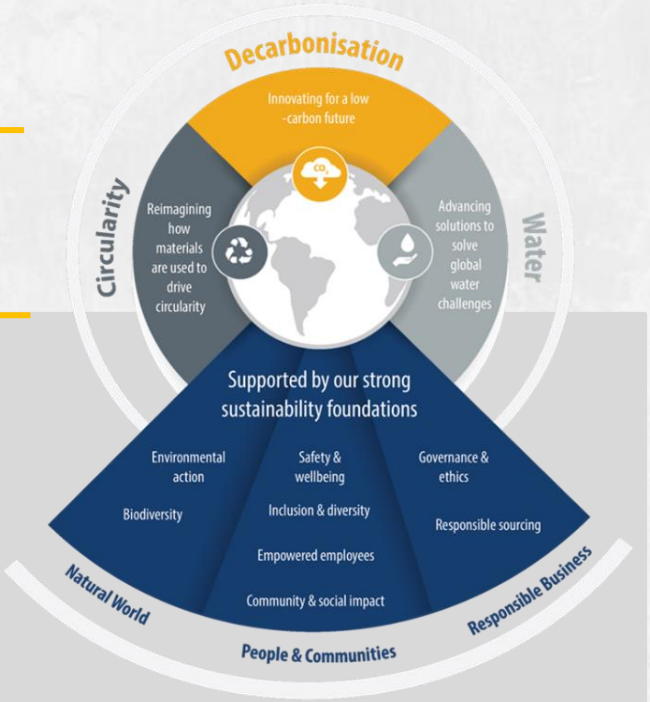
Publication Date: 10th October 2025
Version Number: 24FY001

2024 CO2 Emission Inventory & Emissions Reduction Progress



This report is published by Roadstone Ltd in accordance with the requirements of the CO_2 Performance Ladder Handbook Version 3.1.

It presents our current greenhouse gas (GHG) emissions across Scopes 1, 2, and 3, outlines our reduction targets and progress to date, and details the actions we are undertaking to reduce our carbon footprint and our commitment to sustainable development. This document will be reviewed and updated every six months to reflect the most recent emissions data and progress toward our reduction targets.

Scope

This communication covers Roadstone's full emissions inventory, including direct emissions (Scope 1), indirect emissions from purchased energy (Scope 2), and other indirect emissions across our value chain (Scope 3). It also outlines the targets we have set to reduce these emissions and an outlines of the measures we will utilise to achieve the targets.

GHG Emissions Reduction Targets

Roadstone is committed to reducing absolute gross Scope 1 and Scope 2 (Market-Based) emissions by **42%** by 2030 from a 2021 absolute base year, an important milestone of our strategy towards achieving our ambition to be net-zero by 2050. This was validated by the Science Based Targets initiative (SBTi) through the CRH Group.

Roadstone are also aligned with CRH's target to reduce absolute Scope 1, 2 (Market-Based) & 3 GHG emissions across the business by **30%** by 2030 from a 2021 base year.

In order to achieve both overarching targets the individual absolute gross Scope 1, Scope 2 (Market-Based) & Scope 3 reduction targets are **26%, 100%** & **27.5%,** respectively.

GHG Emission Reduction Progress

Roadstone have implemented a wide range of carbon reduction initiatives in recent years and as a result significant progress has been made towards our 2030 targets by the end of 2024

Absolute reduction of our Scope 1 & 2 (market-based) GHG Emissions by 13% from a 2021 baseline

Absolute reduction of our Scope 1, 2 (market-based) and 3 GHG emissions by 11% from a 2021 baseline

Absolute reduction of our Scope 1, Scope 2 (market-based) & Scope 3 GHG Emissions by 0%, 56% & 10%, respectively, from a 2021 baseline

Roadstone remains on track to meet its 2030 targets and will continue to monitor performance closely, using these biannual updates to inform and refine our decarbonisation strategy.

In addition to monitoring and reducing our ghg emissions, Roadstone continuously monitors its energy demand and intensity. To drive meaningful reductions and ensure long-term efficiency, Roadstone has implemented a robust and ambitious ISO 50001-certified energy management programme. This strategic framework is embedded across the organisation and supports continuous improvement in energy performance, aligning with both corporate sustainability goals and CO_2 Performance Ladder requirements. Through detailed energy audits, site-level action plans, and cross-functional collaboration, Roadstone ensures that energy usage is optimised, waste is minimised, and opportunities for innovation are actively pursued.

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GHG Emissions Overview

The table below shows Roadstone Ltd's GHG emissions for the reporting year 2024

Scope	Emission Category	Emissions Source	Data Source	Tonnes CO_2e
Scope 1	Fuel combustion (on-site)	Emissions from stationary process combustion such as heating of aggregates in asphalt plants, mobile process combustion such as HMEs.	Metered energy usage of Natural Gas, Gas Oil, Used Oils etc	63,303
Scope 1	Company Owned Vehicles	Owned Fleet & Company Cars & Vans	Metered energy usage of Diesel & HVO	6,153
Scope 2	Purchased electricity	Electricity used on-site within plants	Utility bills	11,056
Total Scope 1 & 2 Emissions (Market-Based)				**96,681**
Scope 3	Category 1: Purchased Goods & Services	Purchased materials such as binders, additives, plastic used in production process	Procurement data & material use reports	364,964
Scope 3	Category 3: Fuel & Energy Related Activities	Non-reported Emissions from all energy types outlined in Scope 1 & 2 such as well-to-tank	Metered energy usage & utility bills	26,691
Scope 3	Category 4: Upstream transportation & Distribution	Road & Sea transport of materials such as aggregates, binders & additives etc	Transport Reports	14,195
Scope 3	Category 5: Waste generated in operations	Waste sent off-site for recycling or landfill	Waste Company reports	41
Scope 3	Category 6: Business travel (air/rail)	Flights & Hotel Stays	Expense records	51
Scope 3	Category 7: Employee Commuting	Employee travel via car (not company fuel), or public transport	Assumptions using number of employees & commute distances	1,179
Scope 3	Category 9: Downstream transportation & Distribution	Road Transport of materials to customer sites using contractor transport or customer collections	Transport Reports	16,924
Scope 3	Category 12: End of Life Treatment of Sold Products	Future Demolition and recycling/landfilling of sold products	Internal generated emission factor based on production volumes	13,776
Total Scope 3 Emissions				**437,822**
Total Scope 1, 2 & 3 Emissions (Market-Based)				**534,503**

GHG Emission Factor Sources

For Scope 1 Emissions & Scope 3 Category 3 DEFRA Factors for 2024 were utilised. For Scope 2 market-based methodology was utilised with emissions calculated for the residual electricity purchased.

Of the total Scope 3 Emissions Supplier Specific EPDs were used to calculate 65% of the emissions with the remainder of the emissions calculated using generic/industry average EPDs or DEFRA & Ecoinvent databases.

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CO2 Reduction Action Plan to 2030

There are a number of key initiatives and measures being undertaken across all areas of the business as illustrated below.

Renewable Energy & Low-Carbon Technology

- On-Site Renewable Solar Electricity Generation
- Use of HVO
- Procurement of Certified Green Electricity

Energy Efficiency & Energy Reduction

- Electrification of Equipment & Processes
- Warm Mix Asphalt
- Procurement of Hybrid HME
- Batching Control Optimisation
- Location Energy Benchmarking
- Staff Training & Engagement

Sustainable Procurement & Value Chain Engagement

- Sustainable Procurement of Energy-Efficient Equipment
- Procurement of Materials with EPDs/Emission Specific Data
- Customer Engagement and Education on Lower-Carbon Products

Material Circularity & Material Optimisation

- Repurposing & Rethinking of Materials
- Lower-Carbon Binders & Bio-Binders
- Mixture Optimisation & R&D

Scope 3 Emission Categories Excluded

After review of all Scope 3 emission categories Roadstone determined that a number of categories were not relevant to Roadstones GHG emissions inventory and were therefore excluded. These categories are outlined in the below table. In addition, fugitive emissions within Scope 1 are not relevant as Roadstone's operations do not involve significant use of refrigerants, pressurized gas systems, or chemical processes that typically cause fugitive emissions.

Scope	Category/Source	Details
3 Category 2	Capital Goods	Immaterial for ongoing Scope 3 reporting due to capital goods such as HME having long working lives & infrequent replacement.
3 Category 8	Upstream leased assets	Roadstone primarily owns its operational assets and any leased assets are either minimal or already captured under Scope 1 or 2. Therefore, this category is not relevant.
3 Category 10	Processing of sold products	Roadstone's products (e.g., aggregates, concrete) are typically used directly in construction without significant further processing, making this category not applicable.
3 Category 11	Use of Sold Products	Roadstone primarily supplies inert construction materials (e.g., aggregates, concrete, asphalt) that do not emit greenhouse gases during use therefore this category is considered immaterial.
3 Category 13	Downstream leased assets	Roadstone does not typically lease out operational assets to third parties, so there are no significant downstream leased assets contributing to emissions. Therefore, this category is not relevant.
3 Category 14	Franchises	Roadstone does not operate under a franchise model, so there are no emissions associated with franchised entities. This category is not applicable.
3 Category 15	Investments	Roadstone's core business is operational rather than financial, hence, this category is excluded.

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GHG Emissions Inventory Quality

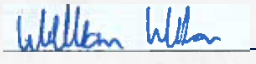
GHG inventory quality refers to the consistency between an organisation's actual GHG emissions and quantified GHG emissions—that is, the accuracy of the emissions data. No emissions inventory is 100% accurate, but some GHG data is more accurate than other GHG data. Roadstone uses the most accurate data possible and uses activity data in preference to spend-based data where possible. Roadstone has chosen to report data uncertainty qualitatively, describing it simply as high, medium or low, as shown in the below table.

Scope	Category/Source	Quantification approach,	Level of uncertainty	Accuracy
1	Stationary & Mobile Process Combustion	Actual data is used for all fuel types and emissions calculated using associated exact fuel emissions factors	Low	High
1	Company Owned Vehicles	Actual data is used for all fuel and emissions calculated using associated emissions factors	Low	High
2	Purchased Electricity	Actual data is used. Scope 2 emissions are reported using market-based methodology. The GoO commitment is used for locations with green electricity purchase agreements and the residual grid emissions factor is used for all other locations	Low	High
3 Category 1	Purchased Goods & Services	Using actual data for materials by product type allows Roadstone to quantity not only total emissions but total emissions by product groups and types. Actual material usages from location monthly reports and batch records by product groups used to quantify material usages. Mass balance done vs procurement data to ensure accuracy. Total emissions calculated using associated emissions factors of the various material types with supplier specific EPD/Emission data used where possible.	Low	High
3 Category 3	Fuel & Energy Related activities not in Scope 1 or 2	Well to tank emissions and emission factors applied to each fuel/electricity type.	Low	High
3 Category 4	Upstream transportation & distribution	Transport reports with distances and load sizes used to determine distances and overall trips and emission factors for km.T applied.	Medium	Medium
3 Category 5	Waste generated in operations	Environmental team collect reports from each location through reports from waste collection companies on the weights collected, types of waste and if it will be landfilled or recycled	Medium	Medium
3 Category 6	Business travel	Scope 3 business travel included for all employees. Spot sample report used to determine expenses from flights and hotel stays and a emission factor for flights and hotels developed based on expenditure using DEFRA database	High	Low
3 Category 7	Employee commuting	Previous studies used to determine average commuting distance, the results of which were extrapolated to all employees	High	Low
3 Category 9	Downstream transportation & distribution	Transport reports to determine load sizes and distances for contractors using sales reports and coordinates. Results extrapolated to customer collections.	Medium	Medium
3 Category 12	End of Life treatment of sold products	Assumed 30% of sold products undergo demolition and/or recycling/landfilling and an internal emission factor developed and applied to calculate total category emissions.	High	Low

Roadstone has several control measures in place to ensure data and inventory quality and reduce uncertainty. These measures are listed within the relevant forms and procedures of Roadstone's Sustainability & Carbon Management System. Examples of these measures include:

- use of best-practice emissions factors.
- reviews and accuracy checks on activity data, correcting any errors identified;
- periodic sampling of activity data correcting any errors identified;
- training of activity data providers; and
- third-party verification.

To reduce the amount of uncertainty in data for future GHG reports, Roadstone will continue to engage with suppliers and the value chain partners to receive the most accurate GHG data possible.



William Wilson, Sustainability Manager, Roadstone Ltd