



BRISCOE
GROUP LIMITED

Briscoe Group Limited

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BRISCOE GROUP LIMITED

EMISSIONS REPORTING POLICY

Briscoe Group is committed to measuring and reporting our greenhouse gas (GHG) emissions in a transparent and accurate manner. We recognise the importance of reducing our GHG emissions to mitigate the impacts of climate change, and we are committed to setting emissions reduction targets and tracking our progress towards these targets.

Our emissions reporting policy includes the following principles:

Scope of emissions:

We measure and report our Scope 1 and 2 GHG emissions in accordance with recognised emissions accounting standards, such as the Greenhouse Gas Protocol or ISO14064. We include all emissions sources that are within our operational control, including our own operations (Scope 1 emissions), purchased energy (Scope 2 emissions). We are working on emissions from our supply chain (Scope 3 emissions) and will be reporting this information in our 2025 Annual Report.

Emissions reduction targets:

We have set scope 1 and 2 emissions reduction targets, aligned with the goals of the Paris Agreement to limit global temperature rise to well below 2 degrees Celsius above pre-industrial levels. We will track our progress towards these targets and report at least annually on our emissions reduction performance.

Data collection and verification:

We collect GHG emissions data from our operations and supply chain using reliable and credible sources. Periodically we will verify our data through third-party audits and assessments. We will ensure that our reporting is based on the most accurate and complete data that we have practicably available at the time.

Reporting frequency and format:

We report our GHG emissions annually, in accordance with The Aotearoa New Zealand Climate Standards issued by the External Reporting Board. We will provide clear explanations of our emissions reporting approach and methodology, and we disclose any assumptions or uncertainties associated with our data.

Stakeholder and supplier engagement:

We will engage with relevant stakeholders, including our customers and suppliers, to understand their expectations and concerns regarding our GHG emissions and explore opportunities to partner and reduce our scope 3 emissions. We will incorporate relevant stakeholder feedback into our emissions reporting process and use it to improve our performance.

Continuous improvement:

We are committed to continually improving our emissions reporting practices. We will regularly review and update our emissions reporting policies and practices to ensure that they remain relevant and effective.

We believe that transparent and accurate GHG emissions reporting is essential to building trust with relevant stakeholders, including our customers suppliers and shareholders and to creating long-term value for our business. We are committed to upholding these principles and to continually improving our emissions reporting practices.

Responsibility: Chief Financial Officer/ Chief Operating Officer

Approved: March 2024

Next review March 2025