Report profile

This is our 12th annual sustainability report and covers our worldwide operations for the 12 months ending 31 December 2012 with the exceptions noted below. Our approach and management systems cover our global activities and we report on incidents and penalties on a global basis.

Report scope and boundary

In particular:

- We collate safety data for all of our wholly owned activities and for those joint ventures where we have management control.
- Subcontractor safety performance is included for all activities apart from the US, where it is not common practice.
- Our environmental data is reported for all wholly owned operating companies worldwide and for those joint ventures where we have management control. We report data in both absolute numbers (eg tonnes of waste) and normalised against £m revenue (tonnes of waste/£m revenue).
- We report on employee data for all our wholly owned businesses worldwide. Where possible we refer to the people who work directly for Balfour Beatty or our joint venture businesses as "employees" throughout the report. Our people data is reported in terms of "staff" (employees who are primarily office based) and "operatives" (employees who are primarily project or site based).
- Non-safety related people data (such as diversity and appraisals) is collected for wholly owned operating companies only.

Detailed guidance is provided to operating companies on the reporting of sustainability related data to Group for use in this report. During 2012, our only acquisition was Subsurface Group Inc – see disclosure note on acquisitions in the Annual Report and Accounts 2012. This business is excluded from this year's sustainability reporting. It will report next year, in line with our policy for new businesses to report after a full financial year in the Company.

Additionally, Balfour Beatty Investments does not report on the following indicators: SUS.4.10 Adaptation to Climate Change, SUS.6.2 Indirect Water Use, SUS 3.2 Optimising Supplier Relationships, SUS 7.2 Responsible Sourcing of Timber and SUS 8 Ecology.

Data measurement techniques

The <u>User Guide</u> to our Sustainability Roadmap can be found online

Inherent data uncertainty

Our commitment to transparency and clarity has led us to increase the use of assurance of our sustainability data this year. We have engaged KPMG and our own internal audit function to challenge our data. This has helped us identify opportunities for improvement, particularly in some of our North American businesses where there are potential errors in our data which makes it difficult to know how accurate it is. We are working to improve the quality of all of our data over the next year. Until then, we have chosen to report the data from our North American businesses separately and, in the case of GHG emissions from Parsons Brinckerhoff in the US, exclude it entirely. We will do this until the quality of this data is more reliable.

Global Reporting Initiative

Balfour Beatty's 2012 Sustainability Report has been self-assessed at Level A against the GRI3.1 reporting framework. Contained in 2012 Annual Report and Accounts (ARA) are a number of the GRI criteria relating to strategy, economic reporting and governance, including the latest Construction and Real Estate Supplement.

Feedback

Feedback on this report is welcomed and should be addressed to <u>sustainability@balfourbeatty.</u> <u>com.</u> Readers are also encouraged to get involved in the sustainability debate and share their views on the sustainability section of our website.

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Balfour Beatty Sustainability Report 2012

Materiality analysis

In 2012, we undertook a comprehensive materiality analysis to identify our most significant sustainability impacts and prioritise them in our reporting.

Materiality analysis



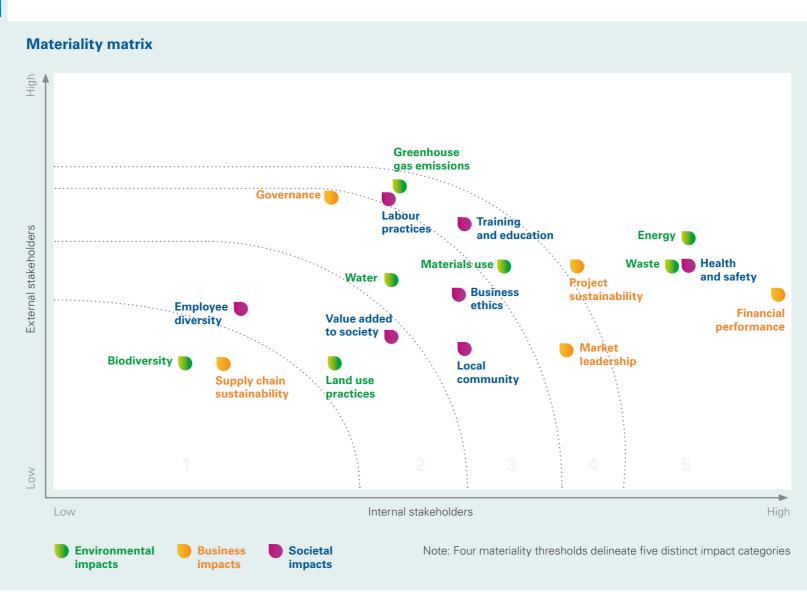
Impacts with current significance

The analysis reveals that energy, waste, health and safety, greenhouse gas emissions, project sustainability and financial performance are our six most material impacts and they are our biggest opportunities to excel. At the same time, they also represent our most pressing challenges. Our stakeholders have called on us to improve our resource efficiency, care for our team and provide outstanding value to our clients and shareholders. As such, these topics are covered in depth in this report.

While our most material impacts remain fairly consistent with our 2009 materiality analysis, we note a new focus on our responsibility to bring more sustainable projects to market. Our Sustainability Roadmap 2013–2015 responds to this challenge by setting forth a series of strategies for Balfour Beatty to lead the market in integrated sustainability solutions.

Impacts with future significance

In addition, the analysis provides insight into several rising trends with longer term importance. Biodiversity, water, energy and local community impacts are all deemed likely to increase in significance by the year 2020. We believe these impacts reflect broader sustainability trends such as mounting pressures from climate change, the rise in water stress and scarcity, and the decline in global biodiversity. Building from the strategies contained in our Sustainability Roadmap 2013-2015, we are starting to proactively address these impacts now and share best practice as they mature into material impacts.



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In 2012, we undertook a comprehensive materiality analysis to identify our most significant sustainability impacts and prioritise them in our reporting.

Materiality analysis methodology



We compiled a preliminary list of impacts, drawing from research conducted on industry standards and best practices, media coverage, peer sustainability disclosure and investment rating agencies. We then refined the list and presented it to our stakeholders to solicit their input on the materiality of the impacts. Members of our Sustainability Working Group – comprised of senior executives with direct responsibility for sustainability, and external stakeholders including customers, investors, suppliers, youth, and non-profit organisations – participated in a series of interviews and panel sessions.

Participants ranked the relative significance of the impacts and added impacts that they considered significant. Lastly, they identified impacts that are likely to increase in significance in the future (2020). Using the average rankings, we constructed the materiality matrix along with thresholds to delineate priorities.

Impact definitions

The impact definitions used in the analysis are set down opposite.

Energy Direct and indirect energy Water Water use, including the v Biodiversity Ecological management p Materials use Resource inputs, including Waste Garbage and debris produce	ions that cause global warming, such as carbon dioxide. y consumption, as well as conservation and efficiency initiatives. yolume of water withdrawn, discharged and reused/recycled. practices, including measures to assess, protect and restore habitats. g raw materials, hazardous materials, and reused/recycled content. uction, including disposal methods. ere Balfour Beatty operates, including land degradation and remediation practices.
Energy Water Water use, including the value of the state of the stat	y consumption, as well as conservation and efficiency initiatives. volume of water withdrawn, discharged and reused/recycled. practices, including measures to assess, protect and restore habitats. g raw materials, hazardous materials, and reused/recycled content. Juction, including disposal methods. The Balfour Beatty operates, including land degradation and remediation practices.
Water Water use, including the value of the state of the	volume of water withdrawn, discharged and reused/recycled. practices, including measures to assess, protect and restore habitats. g raw materials, hazardous materials, and reused/recycled content. puction, including disposal methods. pere Balfour Beatty operates, including land degradation and remediation practices.
Biodiversity Ecological management of the Materials use Resource inputs, including the Garbage and debris productions where the Governance Governance Sustainability strategy, over the Garbage and debris productions where Governance the Garbage and Ga	practices, including measures to assess, protect and restore habitats. g raw materials, hazardous materials, and reused/recycled content. uction, including disposal methods. ere Balfour Beatty operates, including land degradation and remediation practices.
Materials use Resource inputs, includin Waste Garbage and debris produ Land use practices Conduct in locations whe Governance Sustainability strategy, ov	g raw materials, hazardous materials, and reused/recycled content. uction, including disposal methods. ere Balfour Beatty operates, including land degradation and remediation practices.
Waste Garbage and debris productions when Conduct in locations when Governance Sustainability strategy, over the Conduction of the Conduct	uction, including disposal methods. The Balfour Beatty operates, including land degradation and remediation practices.
Land use practices Conduct in locations whee Governance Sustainability strategy, over	re Balfour Beatty operates, including land degradation and remediation practices.
Governance Sustainability strategy, ov	
	versight and practices.
Financial performance Organisational growth and	
	d viability.
	low carbon, resource efficient and inclusive economy, including participation in public policy siations and other multistakeholder initiatives.
Supply chain sustainability Supplier alignment with E scorecards.	Balfour Beatty's sustainability policies, including sustainability assessments, audits and
Project sustainability Projects brought to market	et with integrated sustainable solutions.
Value added to society Quality of life improveme	nts to end-users thanks to Balfour Beatty's products and services.
Health and safety Injury and fatality prevent and end-users.	ion, including controlling risks for employees, contractors, subcontractors, the general public
Employee diversity Workforce representation pay equity and anti-discrin	n (according to gender, age group, minority group and other indicators of diversity), mination practices.
Local community Community engagement, and to prevent negative in	, impact assessments, and development programmes designed to enrich local communities mpacts.
Training and education Employee training, skills of	development, lifelong learning and career growth.
Business ethics Adherence to regulations	, internationally agreed standards, codes of conduct, and principles.
Labour practices Relations with contractors and eliminate abuses.	s and subcontractors, including measures to promote fair work practices

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Summary of performance against 2009–2012 Roadmap targets.

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The following data tables provide further information on the performance indicators referenced within this report.

For definitions, please see the User Guide.

ISO 14001

Region	2012	2011	2010	2009	2008
% global operating business revenue					
certified to ISO 14001	70%	69%	70%	69%	74%

Number of employees who have completed sustainability e-learning modules*

	date
Total 3	,101

^{*} Collective Responsibility and Sustainable Procurement. Double-counted employees have been removed.

Global environmental fines

Region	2012	2011	2010	2009	2008
UK	-	£750	-	£8,000	£40,000
Europe	-	_	-	-	-
North America	US\$89,300	US\$15,500	-	US\$5,000	US\$20,625
ROW	SG\$20,300	SG\$17,000	SG\$23,200	SG\$10,000	SG\$1,000

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Trend in accident frequency rate

	2012	2011	2010	2009	2008
AFR (Group)	0.16	0.17	0.16	0.17	0.20
Hours (Group)	309,552,757	315,325,093	287,994,341	281,800,408	327,186,796

Safety performance data

	2012	2011
Fatalities	8	5
Major injuries	184	189
Over 3 day injuries	311	358
Group AFR	0.16	0.17
High potential incidents	226	240
Public injuries	160	158

Appraisals

			2012			2011
Region	Staff numbers	Staff PDRs completed	Staff % completed	Staff numbers	Staff PDRs completed	Staff % completed
UK	12,324	5,200	42	15,918	5,936	37
Europe	3,390	2,023	60	3,680	2,446	66
North America	6,861	6,051	88	6,140	5,455	89
ROW	6,105	4,771	78	5,705	4,573	80
Global	28,680	18,045	63	31,443	18,410	59

Community engagement plans

Region	2012	2011
UK	482	374
Europe	-	_
North America	80	59
ROW	1,067	29
Global	1,629	462

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For definitions, please see the <u>User Guide</u>.

2012 geographical CO₂ emissions (tonnes CO₂e) breakdown by source:

				Buildings	Vehicles and plant			
Region	Electricity	Natural and bottled gas	Heating oil and boiler fuel	CO ² e from buildings Total	CO ² e from vehicles and plant Total	CO2e from employee business travel (rail, air, other – estimated)	CO ² e from equivalent F-Gases emissions (SF6 and HFCs)	Total CO2e (including employee business travel)
UK	28,875	3,948	101	32,924	140,815	12,528	1,095	187,362
Europe	1,203	147	_	1,350	9,184	1,242	-	11,776
North America	14,591	3,356	_	17,948	27,608	11,648	-	57,203
ROW	70,978	43	2,357	73,378	130,631	57,036	1,170	262,215
Total	115,648	7,494	2,457	125,599	308,237	82,454	2,265	518,555
% of total	_	_	_	24%	59%	16%	0.4%	100%

Note: Excluding Scope 1 and 2 data from PB North America.

Absolute tonnes CO₂e (Scope 1 and 2)

Region	2012	2011 (Restated)	2010 (Restated)	2009	2008
UK	174,834	208,945	259,745	224,330	217,450
Europe	10,534	10,435	9,687	3,460	3,445
North America*	45,555	41,716	39,059	49,838	2,962
ROW	205,178	207,250	131,564	122,108	111,491
Total	436,101	468,346	440,055	399,737	335,348
Total excluding North America	390,546 [△]	426,630	400,996	349,898	332,386

Note: Restated data (following improvements made to our data collection systems and analysis).

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^{*} Excluding data from Parsons Brinckerhoff North America.

A Refers to our assurance report as found on page 34.

Summary of performance against 2009–2012 Roadmap targets

The following data tables provide further information on the performance indicators referenced within this report.

For definitions, please see the <u>User Guide</u>.

Global CO₂e (scope 1 and 2) per £m revenue

Region	2012	2011 (Restated)	2010 (Restated)	2009	2008
UK	30.5	34.7	43.6	34.5	34.7
Europe	23.7	19.5	16.9	6.7	8.0
North America	17.4	17.1	17.0	18.3	1.3
ROW	111.4	115.7	90.4	96.7	117.7
Total	41.0	47.3	42.8	36.3	33.9
2012 Target ¹	38.5	38.5	38.5	38.5	38.5
2020 Target ²	21.4	21.4	21.4	21.4	21.4

¹ Target is changed from 37.5 following restated 2010 data.

Note: Excluding scope 1 and 2 data from Parsons Brinckerhoff North America.

Total absolute global waste disposed to landfill (tonnes)

Region	2012	2011 (Restated)	2010	2009	2008
UK	157,110	323,286	603,328	685,563	793,217
Europe	6	7	75	81	1,207
North America	217,510	101,442	240,049	104,413	515
ROW	101,623	62,327	66,091	88,351	38,487
Total	476,250	487,063	909,543	878,409	833,425

Total relative weight of global waste disposed to landfill (tonnes/£m revenue)

Region	2012	2011 (Restated)	2010	2009	2008
UK	27	58	101	105	127
Europe	-	-	-	-	3
North America	62	31	79	38	_
ROW	55	35	45	70	41
Total	41	42	82	80	84

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² Target is changed from 20.9 following restated 2010 data

Summary of performance against 2009–2012 Roadmap targets

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For definitions, please see the <u>User Guide</u>.

Global waste avoided from landfill vs waste disposed to landfill (tonnes)

	2012	2011 (Restated)	2010	2009	2008
Waste disposed	10%	9%	22%	15%	23%
Waste recycled	90%	91%	78%	85%	77%

Global waste to landfill (tonnes)

Waste type	Demolition	Excavation	Construction	Office	Manufacturing/ depot	waste disposed (all sources) (Tonnes)
UK	11,410	133,771	8,743	1,064	2,121	157,109
Europe	_	-	-	-	6	6
North America	19,088	85,755	107,677	2,894	2,096	217,510
ROW	_	-	101,468	148	8	101,624
Total	30,498	219,526	217,888	4,106	4,231	476,250

Global waste avoided from landfill (tonnes)

Waste type	Demolition	Excavation	Construction	Office	Manufacturing/ depot	of waste avoided (all sources)
UK	127,656	1,302,324	260,795	39,628	300,617	2,031,020
Europe	2,188	_	25	72	1,137	3,422
North America	47,673	63,571	91,250	1,187	1,059	204,740
ROW	-	2,081,723	20,048	9,575	5,590	2,116,936
Total	177,517	3,447,618	372,118	50,462	308,403	4,356,118

Global spend on responsibly sourced timber (£)

	2012	2011	2010	2009	2008
All timber purchases	28,515,307	24,507,166	12,796,151	9,423,953	16,912,325
FSC, PEFC and other managed sources	14,452,435	15,677,105	9,401,736	8,399,857	5,807,280

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% total recycled

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Summary of performance against 2009–2012 Roadmap targets

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2012 spend on responsibly sourced timber by region (£)

	UK	Europe (excl UK)	North America	ROW	Total
All timber purchases	15,037,220	1,291,824	11,212,496	973,768	28,515,307
FSC, PEFC and other managed sources	12,867,808	1,055,854	-	528,773	14,452,435

% Recycled content of major materials

Region	Overall spend (£)	Spend on recycled content (£)	content of all materials excluding timber
UK	155,120,944	20,956,119	14
Europe	104,944,175	-	_
North America	58,012,530	-	_
ROW	138,756,061	2,405,696	2
Total	456,833,710	23,361,815	5.11

Global absolute water consumption (m³)

Region	2012	2011 (Restated)	2010 (Restated)	2009	2008
UK	488,387	628,947	1,130,701	726,521	701,183
Europe	4,925	6,723	15,501	2,911	6,641
North America	201,547	221,535	201,859	89,674	76,500
ROW	2,082,674	1,782,914	1,522,134	1,281,523	901,478
Total	2,777,532	2,640,118	2,870,195	2,100,629	1,685,801

Relative global water consumption (m³/£m revenue)

Region	2012	2011 (Restated)	2010 (Restated)	2009	2008
UK	85	98	190	112	112
Europe	11	12	27	6	15
North America	58	87	66	33	34
ROW	1,131	1,062	1,046	1,015	952
Total	241	236	260	191	170

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For definitions, please see the User Guide.

Trend 2009-2012

Positive



Summary of	performance	against	2009-2012	Roadmap	targets
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Key performance indicator	2009	2010	2011	2012	Trend 2009-2012	2012 target
Managing Sustainability						
Value of completed sustainability products (such as LEED, BREEAM, CEEQUAL) £bn	n/a	2.3	2.5	3.3	•	n/a
% of projects with agreed sustainability objectives	n/a	4	7	11		n/a
Healthy Communities						
% of staff completing annual appraisal	63	59	59	63		90
Fatal accidents (employees and subcontractors)	3	5	5	8		0
Accident frequency rate (AFR) (employees and subcontractors)	0.17	0.16	0.17	0.16		0.10
Permanently disabling injuries (employees and subcontractors)	3	2	5	1		0
Injuries to the public	156	159	158	160		0
Environmental Limits						
Tonnes Scope 1 and 2 CO ₂ e/£m revenue ³	-	42.8 ¹	47.3 ¹	41.0 ¹		38.5 ¹
Waste to landfill (tonnes/£m revenue)	80	82	42 ¹	41		41
% recycled content in major construction materials	n/a	3	7	5		25
% major construction materials from responsible sources (eg concrete, aggregates and steel)	n/a	27 ²	34 ²	35²	•	25
Sustainably sourced timber (% of total timber spend by value)	89	74¹	64 ¹	51		100
Water use (m³/£m revenue)	191	260¹	236¹	241		2341
Fatal accidents (employees and subcontractors) Accident frequency rate (AFR) (employees and subcontractors) Permanently disabling injuries (employees and subcontractors) Injuries to the public Environmental Limits Tonnes Scope 1 and 2 CO ₂ e/£m revenue ³ Waste to landfill (tonnes/£m revenue) % recycled content in major construction materials % major construction materials from responsible sources (eg concrete, aggregates and steel) Sustainably sourced timber (% of total timber spend by value)	3 0.17 3 156 — 80 n/a n/a 89	5 0.16 2 159 42.8 ¹ 82 3 27 ² 74 ¹	5 0.17 5 158 47.3 ¹ 42 ¹ 7 34 ² 64 ¹	8 0.16 1 160 41.0¹ 41 5 35² 51		33

- ¹ Restated data (following improvements made to our data collection systems and analysis).
- ² UK only (responsible sourcing schemes are not readily available outside the UK for these materials).
- 3 Excluding Scope 1 and 2 data from PB North America.

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Safety, health, environmental and quality compliance

DNV Environmental Assurance Statement

Balfour Beatty engages Det Norske Veritas (DNV) to work with them in the development and implementation of the Balfour Beatty Group Audit Protocol (BBGAP) to achieve the following objectives:

- To provide external assurance to the Balfour Beatty Board and to Balfour Beatty operating businesses' management teams that environmental performance is being managed and delivered effectively to a consistently high level across all of its operating businesses
- Using a scored and quantified audit system that will support accurate benchmarking, both internally and between operating businesses and drive continuous improvement
- To maintain certification to ISO 14001 as a by-product of the BBGAP audit.

Process

DNV has assessed the environmental management system performance of most Balfour Beatty operating businesses internationally, using the BBGAP as a basis for audit, and presents the detail of this in an annual report.

Findings

As a result of this process, areas for improvement have been identified and corrective actions put in place across each of the operating businesses audited by DNV. The audits have also identified good practice in individual operating businesses which can be of benefit to the entire Group.

Conclusion

The continued commitment to BBGAP, the focus once again on the split between process and implementation questions and enhanced consistency of requirements through the adoption of group standards has resulted

in a number of key areas of improvement. Accordingly, the BBGAP process has been seen to be driving continuous improvement in environmental management within the business.

DNV commends Balfour Beatty for the progress it continues to make with respect to the improvement of environmental management systems.

Overall from the audits carried out, and the resulting actions taken, DNV have a high level of confidence that Balfour Beatty is committed to meeting its obligations and is striving for excellence in its environmental management systems.

Significant spills and environmental fines

We encourage our businesses worldwide to systematically record, investigate and learn from environmental incidents.

Incidents are categorised as either:

- Significant (resulting in irreversible or major environmental impact such as a large fish kill following a spill)
- Moderate (requiring management response and/or reportable to environmental regulators such as a discharge of silty water into a watercourse)
- Minor (minimal or short term local impact with natural recovery such as small oil spill onto hardstanding).

During 2012, 421 environmental incidents were recorded across our global operations (2011: 442). Of these, none were classified as causing irreversible or major environmental impact. 23 moderate incidents were reported in 2012 (2011: 30). No significant incidents were recorded.

Spills, primarily minor quantities of hydraulic oil, remain the single largest contributor to environmental incidents recorded by our operating businesses, accounting for 69% of the total (2011:61%).

Enforcement action

Four minor environmental incidents resulted in enforcement action and fines in 2012 (2011: six) totalling £66,827 equivalent (2011: £18,000):

 Balfour Beatty Investments was fined over £56,000 for not correctly disclosing the lead based paints present in the military housing it manages according to Toxic Substances Control Act. It should be noted that Balfour Beatty Investments does not use lead based or VOC based paints. The buildings it manages were painted with lead based paints prior to 1978. In 13 cases residents were provided with information regarding the presence of lead based paint (LBP) in their home; however, the lead based paint addendum the residents signed did not properly list the LBP reports they were given. Since being informed of the documentation deficiencies, Balfour Beatty has conducted additional training with our personnel and reinforced the importance of completing all documentation steps when executing leases. These violations were a technical error that posed no risk to human health.

 Gammon Construction was fined HK\$2,000 for breaching the Construction Dust Regulations (a truck left site without full cover), HK\$100,000 for using powered mechanical equipment (concreting equipment) after 7pm and therefore breaching permit conditions, and SG\$4,000 for blocking a public drain in Woodsville.

Our plans for 2013

We will continue our focus on pollution prevention and compliance with regulatory requirements through our environmental management systems.

Global environmental fines

Region	2012	2011	2010	2009	2008	2007
UK	-	£750	-	£8,000	£40,000	-
Continental Europe (excl UK)	-	-	-	_	-	-
North America	\$89,300	\$15,500	-	\$5,000	\$20,625	\$490
Rest of the World	SG\$20,300	SG\$17,000	SG\$23,200	SG\$10,000	SG\$1,000	SG\$0

Independent assurance report to Balfour Beatty plc

KPMG LLP (UK) (KPMG) was engaged by Balfour Beatty plc (Balfour Beatty) to provide limited assurance over selected greenhouse gas (GHG) performance data contained within the Balfour Beatty Sustainability Report (the Report) for the reporting year ended 31 December 2012.

What was included in the scope of our assurance engagement?

Assurance scope

Reliability of Balfour Beatty totals for selected GHG performance data for the year ended 31 December 2012 marked with the symbol Δ on page 32.

Assurance criteria

Relevant reporting parameters for the selected GHG performance data as set out in our User Guide.



Lois Smith

Limited assurance was provided for this scope. The nature, timing and extent of evidence gathering procedures for limited assurance are less than for reasonable assurance as set out in ISAE 30001, and therefore a lower level of assurance is provided for the data and objectives under the limited assurance scope. We have not been engaged to provide assurance over any prior year data or comparators.

Which assurance standard did we use?

We conducted our work in accordance with International Standard on Assurance Engagements 3000: Assurance Engagements other than Audits or Reviews of Historical Financial Information. issued by the International Auditing and Assurance Standards Board. That Standard requires that we comply with applicable ethical requirements, including independence requirements, and that we obtain sufficient, appropriate evidence on which to base our conclusion.

Responsibilities

The Directors of Balfour Beatty are responsible for the preparation of the Report; for determining the content and statements contained therein: and for establishing reporting guidelines and maintaining appropriate records from which the reported information is derived.

Our responsibility is to independently express a limited assurance conclusion in relation to the above scope. We conducted our engagement with a multidisciplinary team including specialists in GHG assurance with experience in similar engagements.

This report is made solely to Balfour Beatty in accordance with the terms of our engagement. Our work has been undertaken so that we might state to Balfour Beatty those matters we have been engaged to state in this report and for no other purpose. To the fullest extent permitted

by law, we do not accept or assume responsibility to anyone other than Balfour Beatty for our work, for this report, or for the conclusions we have reached.

What did we do to reach our conclusions?

We planned and performed our work to obtain all the evidence, information and explanations that we considered necessary in relation to the above scope. Our work included the following procedures using a range of evidence-gathering activities which are further explained below.

We conducted two phases of work:

A. Operating Company (OpCo) level:

Three reviews were undertaken at OpCos in the UK and Hong Kong. These three OpCos were selected on a risk basis to provide:

- coverage of the GHG footprint performance data in scope
- coverage across the differing operating divisions
- coverage across geographic regions.

During OpCo visits, we:

- conducted interviews with local Balfour Beatty management and staff to obtain an understanding of the GHG performance data collection, aggregation and reporting processes and controls
- examined the systems, processes and controls in place to collect, aggregate and report the GHG performance data
- reviewed a selection of the documentation which supports the GHG performance data for the year ended 31 December 2012
- tested a selection of the underlying data which support the GHG performance data for the year ending 31 December 2012

 performed analytical review procedures over the GHG performance data, including a comparison to the prior year amounts having due regard to changes in activities and changes in the business portfolio.

B. Group data aggregation

During Group level data aggregation we:

- conducted interviews with Balfour Beatty management and staff to obtain an understanding of the GHG performance data collection, aggregation and reporting processes and controls
- examined the systems, processes and controls in place to collect, aggregate and report the GHG performance data
- reviewed a selection of the documentation which supports the GHG performance data for the year ended 31 December 2012
- performed analytical review procedures over the aggregated GHG performance data, including a comparison to the prior year amounts having due regard to changes in activities and changes in the business portfolio
- reviewed the presentation of the GHG performance data in the Report to ensure consistency with our findings.

What is our conclusion?

Based on the work performed and scope of our assurance engagement described above, nothing has come to our attention to suggest that the selected GHG performance data marked with the symbol Δ , in this Report are not fairly stated, in all material respects, in accordance with the relevant reporting criteria provided by Balfour Beatty as set out in its User Guide.

KPMG LLP (UK)

Chartered Accountants London 15 March 2013

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KPMG LLP (UK)

¹ International Standard on Assurance Engagements 3000; Assurance engagements other than Audits or reviews of Historical information, issued by the International Auditing and Accounting Standards Board

2012 awards

January 2012

1 For the second consecutive year, FORTUNE magazine recognises Balfour Beatty Construction (US) for its commitment to employees by including the company on its prestigious "100 Best Companies to Work For" list.

February 2012

2 Balfour Beatty Construction (US) wins Sustainability Circle of Excellence Award for achieving high recycling and waste diversion rates.

March 2012

3 Skanska Balfour Beatty Construction Joint Venture wins three Excellent graded CEEQUAL awards for work on two Major Widening Schemes and the Major Refurbishment of the Hatfield Tunnel.

April 2012

- 4 Balfour Beatty Engineering Services, Modular Systems +, wins Manufacturer of the Year category at the <u>Sustain Awards 2012</u>.
- 5 Balfour Beatty Communities is recognised for its commitment to energy efficiency by the Fort Bliss Directorate of Public Works-Environmental Division with a 2012 Earth Day Award.

June 2012

- 6 Balfour Beatty picks up four awards at this year's Chartered Institute of Highways and Transportation (CIHT) Awards. The awards included the Sustainability Award for the Balfour Beatty Mott MacDonald joint venture working in Area 2, the Ringway Innovation Award for the King Sheet Piling System used by Skanska Balfour Beatty along Section 1 of the M25 DBFO contract, and the Major Projects Award for the A3 Hindhead team. Our work on the A3 Hindhead scheme with Mott MacDonald and the Highways Agency also picked up an ACE Engineering Excellence award in the Large Infrastructure category.
- 7 Balfour Beatty picks up six Green Apples at the Green Apple Awards in 2012 significantly improving on last year's performance – see table below:

July 2012

- 8 Balfour Beatty wins the <u>Business Green</u>
 <u>Leaders Award</u> for "Sustainability Team
 of the Year" based on its worldwide
 Sustainable Working Group's (SWG) success
 in driving change across the business.
- 9 Birse Civils South Division's Eastern Region achieves <u>RoSPA President's Award</u> 13 Aug 2012.
- 10 Balfour Beatty/Jones Bros Joint venture wins Environmental Project of the Year at the Construction News Awards.

August 2012

11 Balfour Beatty Communities' Fort Carson Military Family Housing Project is named "Energy & Sustainability Partner of the Year" by the Association of Defense Communities.

September 2012

12 Balfour Beatty is named on the Dow Jones Sustainability Index Europe, an annual review that recognises the world's financial, social and environmental corporate leaders.

Category	Gold	Silver	Bronze
Heavy Construction	Heathrow T2B BB Major Civils		A46 Newark to Widmerpool improvement scheme, BB Major Civils
Urban Landscape		Northamptonshire & Cambridgeshire (Eastern Shires) Street Lighting PPPS, BB Living Places	
Recycling Initiative	City Depot, Mansell		
Building Conservation Project	Kensington Palace, Mansell		
Innovation			Stocks Green 1, Balfour Beatty Mott MacDonald

November 2012

- 13 Halsall Associates is honoured for Excellence in Corporate Responsibility at <u>Green Living's</u> <u>second annual Excellence in Corporate</u> Responsibility (ECR) Awards.
- 14 Balfour Beatty is announced winner of PWC's Building Public Trust Awards 2012 for sustainability reporting in the FTSE 250.

December 2012

15 The Parsons Brinckerhoff and Arup Joint
Venture team – responsible for the design
of the Brisbane Airport Link projects –
receives the Special Recognition Award for
Sustaining our <u>Society at the Bentley 2012</u>
<u>Be Inspired Awards on 14 November</u>
in Amsterdam.

Regarded as the highest honour of the awards programme, the Special Recognition Award recognises outstanding achievement in infrastructure – representing the "best of the best" and chosen from a competitive field of entries from across the world.

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Strategy



Balfour Beatty's 2011 Sustainability Report has been self-assessed at Level A against the GRI3.1 reporting framework. A number of the GRI criteria relating to strategy, economic reporting and governance are included in the 2012 Annual Report and Accounts.

Heading	GRI refe	erence	Location
Strategy and analysis	1.1	CEO's statement	Chief executive's perspective
	1.2	Key impacts (including materiality table)	Materiality report
Organisational profile	2.1	Name of organisation	ARA
	2.2	Brands, products and services	ARA
	2.3	Operational structure	ARA
	2.4	Location of head office	ARA
	2.5	Countries of ownership	ARA
	2.6	Nature of ownership	ARA
	2.7	Markets served	ARA
	2.8	Scale of organisation	ARA
	2.9	Significant changes in operation	ARA
	2.10	Awards received	Ethics and values, 2012 awards
Report profile	3.1	Reporting period	Report profile
	3.2	Date of previous report	Report profile
	3.3	Reporting cycle	Report profile
	3.4	Contact point and feedback	Report profile
Report scope and boundary	3.5	Defining content	Report profile
	3.6	Boundary of report	Report profile
	3.7	Exclusions from scope	Report profile
	3.8	Joint ventures and subsidiaries	Report profile
	3.9	Data measurement techniques	Report profile
	3.10	Restatements	Report profile
	3.11	Significant changes	Report profile
GRI content index	3.12	GRI table	GRI index mapping
Assurance	3.13	Assurance	Independent auditor's opinion

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Strategy



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Heading	GRI refe	rence	Location
Governance	4.1	Governance of SEE matters	SHEQ compliance
	4.2	Chair of highest governance body	ARA
	4.3	Board structure	ARA
	4.4	Stakeholder engagement with the highest governance body	ARA
	4.5	Remuneration linkages	ARA
	4.6	Conflict of interest	ARA
	4.7	Qualifications and expertise of highest governance body	ARA
	4.8	Code of ethics	Ethics and values
	4.9	Risk assessment and management	Risk management
	4.10	Process for evaluating the highest governance body's performance, including SEE performance	ARA
Commitments to external initiatives	4.11	Precautionary principle	Risk management
	4.12	External economic, environmental, social charters or other initiatives subscribed to	Ethics and values
	4.13	Membership of associations: governance and strategic	Meeting the needs of our clients
Stakeholder engagement	4.14	List of stakeholder groups engaged	Engaging with our stakeholders
	4.15	Identifying stakeholders	Engaging our supply chain Investing in communities Developing our people
	4.16	Approaches to stakeholder engagement	As 4.15
	4.17	Stakeholder key topics	As 4.15

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Economic



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Heading	GRI refe	rence	Location
Economic performance	EC1	Economic profile	ARA
	EC2	Climate change risks and opportunities	Risk management
	EC3	Organisation's defined benefit plan obligations	ARA
	EC4	Significant financial assistance received from Government	ARA
Market presence	EC5	Wage ratios	Reported at operating company level
	EC6	Local sourcing policies	Engaging our supply chain
	EC7	Local hiring procedures	Reported at operating company level
Indirect economic impacts	EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement	Investing in communities
	EC9	Understanding significant impacts	Investing in communities

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Environmental



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Heading	GRI refe	rence	Location
Materials	EN1	Materials used	Sourcing responsibly
	EN2	Recycled materials	Reducing waste
Energy	EN3	Direct energy consumption	Reducing our GHG emissions
	EN4	Indirect energy consumption	Reducing our GHG emissions
	CRE1	Building energy intensity	Reducing our GHG emissions
	EN5	Energy saved due to improvements	Reducing our GHG emissions
	EN6	Energy efficient services/renewable energy	Growing our business
	EN7	Initiatives to reduce indirect energy consumption	Reducing our GHG emissions
Water	EN8	Water usage	Managing our water consumption
	EN9	Water sources significantly affected by withdrawal	Managing our water consumption
	CRE2	Building water intensity	Managing our water consumption
Biodiversity	EN11	Protected areas and areas of high biodiversity value outside protected areas	Protecting ecological resources
	EN12	Description of significant impacts of activities, services and products on biodiversity	Protecting ecological resources
	EN13	Habitats protected or restored	Protecting ecological resources
	EN14	Strategies, current actions, and future plans for managing impacts on biodiversity	Protecting ecological resources
Emissions, effluents and waste	EN16	GHG emissions	Reducing our GHG emissions
	EN17	Other relevant indirect greenhouse gas emissions	Reducing our GHG emissions
	CRE3	GHG intensity from buildings	Reducing our GHG emissions
	CRE4	GHG intensity new construction/redevelopment	Reducing our GHG emissions
	EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved	Reducing our GHG emissions
	EN19	Emissions of ozone depleting substances	Reducing our GHG emissions
	EN20	NO, SO air emissions	Not applicable
	EN21	Total water discharge	Reported at operating company level
	EN22	Total weight of waste	Reducing waste
	EN23	Significant spills	SHEQ compliance

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Environmental



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Heading	GRI refe	rence	Location
	CRE5	Land remediated	Reported at operating company level
	EN26	Enhanced efficiency and mitigation of environmental impacts	Engaging our supply chain
	EN27	Percentage of products sold and their packaging	Not applicable
Compliance	EN28	Environmental fines	SHEQ compliance
	EN10, E	N15, EN24, EN25, EN29, EN30	Reported at operating company level

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Employees



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Heading	GRI refe	rence	Location
Employment	LA1	Workforce employment numbers	Developing our people
	LA2	Total number and rate of employee turnover by age group, gender and region	Reported at operating company level
Labour/management agreements	LA4	Percentage of employees covered by collective bargaining agreements	Reported at operating company level
	LA5	Notice periods regarding operational changes	Reported at operating company level
Occupational health and safety	LA6	Worker representation on health and safety committees	Reported at operating company level
	LA7	Occupational health and safety data	Operating safely
	CRE6	% organisation operating in compliance with recognised health and safety management system	Operating safely
	LA8	Occupational health and safety training	Operating safely
Training and education	LA10	Overall training data	Developing our people
	LA11	Programmes for skills management and lifelong learning	Developing our people
	LA12	Employee performance and career development reviews	Developing our people
Diversity	LA13	Diversity data	Valuing diversity
	LA14	Ratio of salary from women to men by employee category	Reported at operating company level
	LA3, LA	.9	Reported at operating company level

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Human Rights



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Heading	GRI refe	rence	Location
Investment and procurement practices	HR1	Percentage and total number of significant investment agreements including clauses relating to human rights	Reported at operating company level
	HR2	Percentage of significant suppliers and contractors who have undergone human rights screening	Reported at operating company level
	HR3	Total number of hours training on policies and procedures concerning aspects of human rights	Ethics and values
Non-discrimination	HR4	Incidents of discrimination and actions taken	Reported at operating company level
Freedom of association and collective bargaining	HR5	Violation of rights to exercise freedom of expression of association and collective bargaining within operations and suppliers	Reported at operating company level

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Society



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Heading	GRI refe	rence	Location
Local communities	SO1	Number of operations with implemented community engagement, impact assessment and development programmes	Investing in communities
Corruption	SO2	Risks related to corruption	Ethics and values
	SO3	Percentage of employees trained in organisation's anti-corruption policies and procedures	Ethics and values
	SO4	Actions taken in response to incidents of corruption	Reported at operating company level
	SO5	Public positions on key legislation	n/a¹
	SO6	Political donations	ARA
	S07	Anti-competitive, anti-trust, monopoly	ARA
	SO8	Monetary value of significant fines and non-monetary sanctions for non-compliance with laws and regulations	ARA, SHEQ compliance
	SO9	Operations impact on local communities	Investing in communities
	SO10	Prevention and mitigation of potential negative community impacts	Reported at operating company level
	CRE7	Persons displaced by project	Reported at operating company level

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¹ It is not Company policy to take public positions on impending legislation.

Stewardship



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Heading	GRI refe	rence	Location
Customer health and safety	PR1	Lifecycle stages in which health and safety impacts of products and services are assessed for improvement	Operating safely
	PR2	Non-compliance with regulations and voluntary codes	Operating safely
Product and service labelling	PR3	Procedures for information required on products or services	Not applicable
	PR4	Product and service information and labelling	Not applicable
	PR5	Customer satisfaction surveys and results	Meeting the needs of our clients
Marketing communications	PR6	Programmes for adherence to laws, standards and voluntary codes	Reported at operating company level
	PR7	Incidents of non-compliance with regulations and voluntary codes	Reported at operating company level
Compliance	PR8	Customer privacy and customer data	Not applicable
	PR9	Monetary value of fines for non-compliance with laws and regulations	ARA

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