1. Purpose

The purpose of this document is to comply with **Clause 2.A.5** of the SKAOs CO_2 Performance Ladder V4.0. This document demonstrates Roadstone's Scope 3 Emissions which are broken out by category and material type for Category 1. Scope 3 emissions have been identified and ranked using quantitative methods based on activity data. When conducting the Impact & Influence Analysis using 2025 Emissions it was determined that no significant change in the ranking of organisational activities occurred in 2025 versus 2024. Therefore the resulting analysis from 2024 is still valid and the data used in this report and the subsequent value chain analysis uses the 2024 data. Roadstone will continue to update the Impact & Influence Analysis yearly and when significant changes occurs a new Impact & Influence Analysis report and value chain analysis will be published to reflect these changes.

2. Roadstone Emissions Methodology Overview

Roadstone employs a dedicated team of in-house Life Cycle Assessment (LCA) experts who oversee the accurate calculation of greenhouse gas emissions across Scope 1, 2, and 3. These calculations support both corporate carbon reporting and product-level carbon foot printing, including the development of Environmental Product Declarations (EPDs), which are independently verified by third parties. This internal capability provides Roadstone with a granular understanding of its emissions profile, enabling emissions data to inform strategic decision-making and research and development activities.

3. Most Emissions Categorised by Scope & Category/Material 2024

Overall Rank	Scope 3 Category & Material Emission Rank	Scope 3 Category 1 Material Emission Rank	Emission Description	Emissions T.CO2e	Emissions %
1	1	1	[redacted]		
2	-	-			
3	2	2			
4	3	-			
5	4	3			
6	5	-			
7	6	-			
8	7	4			
9	8	-			
10	-	-			
11	9	5			
12	10	6			
13	11	-			
14	12	-			
15	13	-			

Emissions are calculated at a micro level, with data disaggregated by site, product type, and in some cases, specific mix designs. This detailed approach allows Roadstone to track emissions intensity and absolute emissions at both the location and product level. To ensure accuracy and completeness, emissions data is cross-referenced with procurement records. This mass balance validation ensures that the quantities of purchased energy and materials align with reported emissions across all scopes and categories.

Roadstone's methodology is aligned with internationally recognised standards, including ISO 14064, and supports robust tracking of progress against reduction targets.

For Scope 3 emissions, Roadstone applies a hierarchical approach to emission factors:

- Supplier-specific data and verified EPDs (preferred),
- Industry-average or generic EPDs, and
- Reputable databases such as Ecoinvent and DEFRA.

4. Emissions Categorised by Product Group & Activity 2024

The table below demonstrates Roadstone emissions broken down by the embodied A1-A3 totals within each product group and other activity types. As Roadstone produces aggregates that it uses in it the production of other products such as Ready-Mix Concrete, Asphalt and Blocks, the emissions of these aggregates used downstream must be removed from the total to ensure double counting of emissions does not occur.

Product Group/Activity	Emissions T.CO2e	Emissions Intensity
Ready-Mix Concrete		
Asphalt		
Aggregates & Minerals		
Concrete Products (Blocks, Screed, Trowel-Ready Mortar etc)		
Downstream Transport (Scope 1 & Scope 3)		
End Of Life Product Treatment		
Retail Products		
Other		
Recovery, Recycling & Restoration		
Contracts		
Double Counting Removal – Aggregates used Downstream		

5. Conclusion & Value Chain Analyses Selection Rationale

Using the information presented in Section 4 and the detailed micro-level emissions analysis and reporting Roadstone conducts internally on a monthly basis, ready-mix concrete and asphalt are the two products selected to conduct the value chain analyses due to their material contribution to overall Scope 3 emissions and their strategic relevance to the business.

Ready-mix concrete is Roadstone's highest-emitting product group, accounting for over XXXXX tonnes of CO_2e in 2024. It is also the largest consumer of cement, which is the single most material Scope 3 Category 1 emission source, contributing XXXXX % of total Roadstone total emissions and XXXXX % of Roadstone Scope 3 emissions. This makes ready-mix concrete a critical focus for understanding upstream impacts and identifying reduction opportunities.

Asphalt is the second-highest emitting product group, with emissions exceeding XXXXX tonnes of CO_2e. It is the only consumer of bitumen, the second most significant Scope 3 Category 1 material, responsible for XXXXX % of total emissions and XXXXX % of Scope 3 emissions. Asphalt production also involves energy-intensive processes and transport logistics, making it a valuable candidate for chain-level analysis.

By focusing on these two product groups, Roadstone ensures that its analyses address the most material emission sources and provide actionable insights for Scope 3 reduction planning. These selections are

supported by detailed emissions data and aligned with the requirements of the CO_2 Performance Ladder Step 2.

As roadstone collects and analyses emissions data on a monthly basis the material emission rankings and product group emissions will be continually updated internally and changes made to the value chain analyses as required to ensure the most significant material emissions are considered.

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