

Ibstock Plc

OBJECTIVE AND SCOPE OF WORK

This is the seventh year that Ibstock Plc (herein referred to as "the client") has engaged LUCIDEON to provide independent assurance for their "Ibstock Plc Sustainability Report (2022)" (herein referred to as "the report"). The objective of the assurance exercise was to establish that the information presented is a reliable representation of Ibstock Plc's reported information and the data presented is not misleading, by giving a balanced overview of performance, and it meets the requirements of Ibstock Plc's own external reporting requirements.

RESPONSIBILITIES

The sole responsibility for the content and presentation of the report lies with the client. By accepting this assurance statement, the client confirms that all required data and information relevant to this independent assurance has been disclosed.

LUCIDEON did not, in any way, contribute to the preparation of the report and its responsibilities are limited to:

- Forming of an independent assurance opinion
- Reliability of reported information
- Data presented is not misleading
- Reporting the conclusions and recommendations to client's management.

LIMITATIONS AND EXCLUSIONS

Excluded from the scope of work are the following:

- Statements regarding the company positioning
- Information not related to the defined reporting period
- Specific information of the suppliers
- Financial data (as provided in client's Annual Report audited by an external financial auditor);
- The appropriateness of the reporting criteria;

- Some estimation has been made where data has not been complete for some minor sources and for some sources for sites outside of UK ETS. This has had little impact on the overall uncertainty of reported data and more than 90% of the total CO2 emissions are attributed to sites within the UK ETS.

An engagement with a limited level of assurance relies on risk-based sampling for assurance of the reported information. It also relies on client's internal data collection processes. Hence, based on the mentioned limitations and exclusions, this statement should not be relied upon to detect all misstatements or errors that may exist.

METHODOLOGY AND SUMMARY OF WORK PERFORMED

The assurance engagement included, but was not limited to:

- Assessment of client's internal systems for data collection and aggregation of report content regarding reliability, accuracy, appropriateness, omission, sources of error and limitations.
- The assurance approach included interviews and review of documents and records and also considered records from third party verifications of related data for installations reporting under the UK Emissions Trading Scheme (UK ETS) and under Climate Change Agreements.
- Almost all Ibstock Brick sites hold UK ETS permits and those that do were visited by LUCIDEON for the 2022 reporting period. Site visits are also undertaken by LUCIDEON to the Ibstock Brick sites for the purpose of ISO 14001 certification.
- No site visits were undertaken for this assurance; all work was undertaken remotely, and all information requested was made

available. Scope 3 emissions have not been verified

- It has been demonstrated that there has been a ~15% reduction in tonnes of CO2 per tonne of production when compared to the 2019 baseline.

CONCLUSION

Based on our independent assurance engagement, nothing came to our attention to suggest that:

- the reported information is not fairly stated in all material aspects for the defined reporting period.

RECOMMENDATIONS

Based on our work performed, no recommendations for improving of the report were identified.

STATEMENT OF INDEPENDENCE, IMPARTIALITY AND COMPETENCE

LUCIDEON is an independent assurance provider, whose employees have extensive experience in the verification and assurance of GHG and sustainability information and associated processes and systems for data collection. LUCIDEON operates an accredited Business Management System, ensuring and actively managing the quality of all processes related to appointment of auditors and compilation of assurance teams. Members of the assurance team are not involved in any other projects or activities that would cause a conflict of interest with regard to the assurance engagement.

Lucideon CICS Limited

Stoke on Trent, UK
20 July 2023