

## SASB Content Index

Topic	Accounting metric	Category	Unit of measure	Code	Cross reference, omissions or explanation
Greenhouse gas emissions	(1) Gross global Scope 1 emissions, percentage covered under (2) emissions-limiting regulations and (3) emissions reporting regulations	Quantitative	Metric tons, CO2e, %	IF-WM-110a.1	<p>Annual Report 2021, page 63 Sustainability Report 2021, page 79</p> <p>Biffa collects and reports environmental data in accordance with the guidelines of the Greenhouse Gas Protocol and aligned to financial control. The CO2e emissions were calculated using the DEFRA 2020 emission factors.</p> <p>The Climate Change Levy (CCL), a tax on energy delivered to non-domestic users in the United Kingdom, is applicable for our natural gas use (Scope 1) and purchased electricity (Scope 2). The percentage of Scope 1 emissions covered by emissions limiting regulations (CCL) is 0.33%.</p> <p>Companies quoted on the London Stock Exchange are required to disclose their emissions. In addition we are required to report our energy consumption through the Streamlined Energy and Carbon Reporting regulations.</p>
	(1) Total landfill gas generated, (2) percentage flared, (3) percentage used for energy	Quantitative	Million british thermal units (MMBtu), %	IF-WM-110a.2	<p>Total landfill gas generated: 109,997 tonnes Percentage flared: 6.9% Percentage used for energy: 76.7%</p> <p>We calculate the total landfill gas generated in tonnes. This is calculated using GasSim which was developed for the Environment Agency of England and Wales. The model uses information on waste composition, quantity and management techniques to enable assessment.</p>
	Discussion of long-term and short-term strategy or plan to manage Scope 1 and lifecycle emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and analysis	na	IF-WM-110a.3	Sustainability Report 2021, page 10-11, 18, 44 - 52
Fleet fuel and management	(1) fleet fuel consumed, (2) percentage natural gas, (3) percentage renewable	Quantitative	GJ, %	IF-WM-110b.1	<p>Sustainability Report 2021, page 79</p> <p>Natural gas consumed at our facilities accounts for 1.7% of our total energy consumption. Renewable electricity used at our facilities accounts for 11.58% of our total energy consumption.</p>

	Percentage of alternative fuel vehicles in fleet	Quantitative	%	IF-WM-110b.2	We currently have <1% of alternative fuel vehicles in the fleet. We continue to work with our supply chain to explore all opportunities to operationalise alternative fuelled vehicles into our frontline fleet. We continue to expand our fleet of electric vans and plan to invest in a further 29 during FY22 as well as introducing electric RCVs into both our I&C and Municipal businesses. On-going work continues with our partners re potential hydrogen powered vehicles (and possibly hybrids) although the technology, distribution infrastructure and commercial offerings in this space are limited and we are also considering other options such as CNG & HVO, potentially as “transitional” technologies to help us along the journey.
Air quality	Air emissions of the following pollutants (1) NOx (excluding N2O), (2) SOx, (3) volatile organic compounds (VOCs) and (4) hazardous air pollutants (HAPs)	Quantitative	Metric tons,	IF-WM-120a.1	Air emissions from these pollutants do not account for a material amount of our emissions and therefore this information is currently unavailable however we have plans to collect this data in future.
	Number of facilities in or near areas of dense population	Quantitative	Number	IF-WM-120a.2	Facilities near dense population: 155 Facilities not near dense population: 65 Excluded facilities include offices and closed sites: 62
	Number of incidents of non-compliance associated with air emissions	Quantitative	Number	IF-WM-120a.3	There have been no significant non-compliances associated with air emissions during the reporting period. We record the number of instances of non-compliance associated with environmental impacts and this is shown under IF-WM-150a.3.
Management of leachate and hazardous waste	(1) Total Toxic Release Inventory (TRI) releases, (2) percentage released to water	Quantitative	Metric tons, %	IF-WM-150a.1	The TRI does not apply as we operate within the UK only. We report against the Pollution Inventory (PI) which has been developed to collate information on annual mass releases of specified substances to air, controlled waters and sewers and is regulated by the Environment Agency.
	Number of corrective actions implemented for landfill releases	Quantitative	Number	IF-WM-150a.2	There have been no significant landfill releases during the reporting period. The operation of our landfill facilities is under continual management during the site's operation but also following closure and restoration. This continual management system allows us to ensure pre-emptive actions are undertaken, reducing the likelihood of significant landfill releases. Our management plans include ensuring both temporary and permanent capping matches infill patterns, surface water control is incorporated within the engineering plans to reduce infiltration and adequate leachate and gas controls are in place. On-going tracking of our sites and management actions are used to confirm continued compliance with our control measures.

	Number of incidents of non-compliance associated with environmental impacts	Quantitative	Number	IF-WM-150a.3	Under the Environmental Permitting Regulations which are regulated by the Environment Agency, compliance assessments which are recorded on a Compliance Assessment Report (CAR) form are carried out. There are 4 risk categories of non-compliance. The lower category, risk category 4, are not associated with any impact on human health, quality of life or the environment. Therefore to determine the number of incidents of non-compliance associated with environmental impacts we have applied the threshold of a risk category 3 (minor impact on human health, quality of life or the environment) or above. For the reporting period we received 0 risk category 1 non-compliances (major impact), 3 risk category 2 non-compliances (significant impact) and 104 risk category 3 non-compliances (minor impact).
Labour practices	Percentage of active workforce covered under collective bargaining agreements	Quantitative	%	IF-WM-310a.1	We have approximately 37% of employees in a Trade Union and we have over 60% of our employees covered by Collective Bargaining Agreements.
	(1) Number of work stoppages and (2) total days idle	Quantitative	Number of days	IF-WM-310a.2	Sustainability Report, page 78  There were no work stoppages or days idle during the reporting period.
Workforce health and safety	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	Quantitative	Rate	IF-WM-320a.1	Sustainability Report, page 78  The LTI rate refers to the number of lost time injuries per 100,000 hours during the 12 calendar months up to and including the review period. The number of lost time injuries in the past 12 months is multiplied by 100,000 to evaluate the number of injuries per 100,000 hours worked. The FTE used is an average of Biffa and agency staff over the past 12 months. A permanent Biffa employee is counted as 1 with agency employees varying depending on hours worked. The FTE is multiplied by 2,000 to evaluate this at a level that represents the typical hours worked in a year.  Near miss frequency rate for contract employees is not currently reported.
	Safety Measurement System BASIC percentiles for: (1) Unsafe Driving, (2) Hours-of-Service Compliance, (3) Driver Fitness, (4) Controlled Substances/Alcohol, (5) Vehicle Maintenance, and (6) Hazardous Materials Compliance	Quantitative	Percentile	IF-WM-320a.2	BASICs covers the seven carrier and driver behaviour categories used by the Federal Motor Carrier Safety Administration's Safety Measurement System to quantify the on-road safety performance of carriers and drivers. Biffa operates within the UK and therefore we don't report directly against this system. Our management approach to H&S can be viewed within our Sustainability Report 2021.
	Number of road accidents and incidents	Quantitative	Number	IF-WM-320a.3	Sustainability Report 2021, page 78
Recycling and resource recovery	(1) Amount of waste incinerated, (2) percentage hazardous, (3) percentage used for energy recovery	Quantitative	Metric tons, %	IF-WM-420a.1	Biffa does not own or operate waste operational incineration facilities at present.

Percentage of customers receiving (1) recycling and (2) composting services, by customer type	Quantitative	%	IF-WM-420a.2	<p>Biffa offer recycling services to all customers in the 95% of the UK postcode areas where we operate. These services range from single stream recycle collections where volumes allow including: Paper, Card, Glass, Plastics, Metals, Food Waste, Garden Waste, Waste Electricals and Electronic Equipment Batteries and other Specialist Chemicals. For small producers of recycling we offer a mixed recycling service for plastic packaging, cans, paper and card. Where we operate local authority household waste collections we provide recycling collection service to all householders as required under the specific contracts. There are instances where we have been contracted for the recycling collections only and do not collect any residual waste.</p> <p>Scotland currently places a legal obligation on all business waste producers to present recycle for segregated collection and so new see higher levels of recycle collections in Scotland. England, Wales and Northern Ireland have all consulted on placing a similar legal duty on waste producers to present recycle separately from residual waste. Once these legal duties are in force we anticipate an increase in recycle collections.</p> <p>Even when the customers are legally obliged to present recycle separately we would not always be selected to collect all recycle produced as producers are at liberty to select different contractors to provide different waste and recycling collection services. For some of our customers we will deliver multiple recycling collection services. Because of this we are unable to report % of customers receiving recycling services.</p> <p>Biffa have long advocated the collection of these segregated core recycling materials in our 2019 publication.</p> <p><a href="https://www.biffa.co.uk/recycling">https://www.biffa.co.uk/recycling</a></p>
Amount of material (1) recycled, (2) composted, (3) processed as waste-to-energy	Quantitative	Metric tons	IF-WM-420a.3	Sustainability Report 2021, page 78
Amount of electronic waste collected, percentage recovered through recycling	Quantitative	Metric tons, %	IF-WM-420a.4	Amount of electronic waste collected - 1,230 tonnes. This material is then dispatched to third party authorised recycling facilities.
<b>Activity Metrics</b>				
Number of customers by category (1) municipal, (2) commercial, (3) industrial, (4) residential, and (5) other	Quantitative	Number	IF-WM-000.A	Sustainability Report 2021, page 78
Vehicle fleet size	Quantitative	Number	IF-WM-000.B	Sustainability Report 2021, page 78
Number of (1) landfills, (2) transfer stations, (3) recycling centres, (4) composting centers, (5) incinerators and (6) all other facilities	Quantitative	Number	IF-WM-000.C	<p>Sustainability Report 2021, page 79</p> <p>Natural gas consumed at our facilities accounts for 1.7% of our total energy consumption.</p> <p>Renewable electricity used at our facilities accounts for 11.58% of our total energy consumption.</p>
Total amount of materials managed by customer category (1) municipal, (2) commercial, (3) industrial, (4) residential, and (5) other	Quantitative	Metric tons	IF-WM-000.D	Sustainability Report 2021, page 78