

Our sustainability approach

SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) DISCLOSURES

The Group has chosen to continue to report in line with the HOME BUILDERS Sustainability Accounting Standard, where possible, to aid comparability and transparency.

SASB was founded in 2011 as a not-for-profit, independent standards setting organisation to assist companies in disclosing financially material, decision-useful sustainability information to investors. It is a US standard, therefore where possible, the UK equivalent has been provided as an alternative measure. In addition, we have provided additional metrics where we believe they will provide further information regarding a specific sustainability topic.

Sustainability Disclosure Topics and Accounting Metrics

Activity metric	Code	Category	Unit of measure	Data
Number of owned and controlled plots	IF-HB-000.A	Quantitative	Number	88,043
Number of homes delivered	IF-HB-000.B	Quantitative	Number	14,551
Number of active selling communities	IF-HB-000.C	Quantitative	Number	c.290

Topic	Accounting metric	2021 data	SASB code
Land use and ecological impacts	Number of (1) plots and (2) homes delivered on redevelopment sites	(1) 21,070 plots (2020: 21,979 plots) (2) 3,504 homes (2020: 3,414 homes)	IF-HB-160a.1
	Number of (1) plots and (2) homes delivered in regions with High or Extremely High Baseline Water Stress.	(1) 2,058 plots (2020: 2,842 plots) (2) 633 homes (2020: 598 homes)	IF-HB-160a.2
	Total amount of monetary losses as a result of legal proceedings associated with environmental regulations.	There have been no material instances of monetary losses as a result of legal proceedings associated with the environment.	IF-HB-160a.4
	Discussion of process to integrate environmental considerations into site selection, site design, and site development and construction	The Group performs a 'Planning and Environmental Risk Assessment' for each potential site identified covering matters including contaminated land, water contamination and biodiversity impacts. This assessment is used to plan and design the site and put in place appropriate measures to mitigate adverse environmental impacts. The Group's technical and construction teams are involved in site planning and development from an early stage in the planning process through 'land technical team meetings' and 'pre-start meetings' to discuss progressing the scheme and ensure the environmental conditions are effectively implemented on site.	
	Public open spaces and gardens provided for families*	662 acres (2020: 635 acres)	
Workforce Health and Safety	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	(1) (a) Annual Injury Incidence Rate of 2.5 per 1,000 workers (2020: 1.7 per 1,000 workers) (reported in line with UK Health and Safety Executive (HSE) methodology). (2) (a) 0, (b) 0	IF-HB-320a.1
	Construction work related incidents per 1,000 workers	4 (2020: 3.4)	
	Health and safety training days delivered	915 days (2020: 1,028 days)	

Topic	Accounting metric	2021 data	SASB code
Design for resource efficiency	Average energy efficiency score of our new homes (SAP rating)**	87 (2020: 86)	IF-HB-410a.1
	Percentage of installed water fixtures certified to WaterSense® specifications	This is a program sponsored by the US Environmental Protection Agency and as such, not specifically relevant to Persimmon. For information on the efficiency of our homes, please see page 42.	IF-HB-410a.2
	Number of homes delivered certified to a third party multi-attribute green building standard	Note that there are no equivalent multi attribute green building standards in the UK.	IF-HB-410a.3
	Description of risks and opportunities related to incorporating resource efficiency into home design, and how benefits are communicated to customers	All of our homes are designed to achieve high levels of energy efficiency, see page 42 for more details.	IF-HB-410a.4
Climate change adaptation	Description of how proximity and access to infrastructure, services, and economic centres affect site selection and development decisions	When selecting sites for development, Persimmon's objective is to develop natural extensions to existing communities that have the least environmental impact. As such, proximity to existing infrastructure and local amenities such as schools, shops and towns is a key consideration for the Group's land, planning and design teams when identifying potential sites.	IF-HB-410b.1
	Number of (1) plots and (2) homes delivered on infill sites	(1) 60,108 plots (2020: 60,205 plots) (2) 11,140 homes (2020: 9,819 homes)	IF-HB-410b.2
	(1) Number of homes delivered in compact developments and (2) average density	(1) 7,621 homes (2020: 6,644 homes) (2) 18 plots per net developable acre (2020: 17)	IF-HB-410b.3
	First occupation expenditure – customers' expenditure on furnishing and decorating their new home**	£80m (2020: £74m)	Additional information
	Residential expenditure – spending within local shops and services by residents of new homes delivered**	£433m (2020: £402m)	Additional information
	Number of plots located in 100-year flood zones	The Group does not build directly on 100-year flood zones. If any area within our sites fall into this category, it is not developed, in line with the planning requirements, which will have been agreed before land investment.	IF-HB-420a.1
	Percentage of sites with sustainable urban drainage systems	82% (2020: 78%)	Additional information
	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	Please see the Group's Task Force on Climate related Risk Disclosures (TCFD) on page 62.	IF-HB-420a.2

* Estimated using an economic toolkit.

** SASB requirement refers to a US regulation/standard. The UK equivalent has been provided as an alternative measure where possible.