

Verification Report – Final Rev 1

Marshalls Mono Limited

Verification dates:	13/02/2024 to 26/02/2024
Verification scope:	Marshalls UK
Report author:	David Parry
Verification type:	GHG, waste and water data



Verification Details

Location reference	0009701489-000
Assessed Location Name/ Address	Marshalls Mono Limited Landscape House Premier Way Lowfields Business Park Elland HX5 9HT United Kingdom
Visit type	GHG, waste and water data verification
Verification numbers	3892223 and 3892224
Verification dates	13/02/2024 to 26/02/2024
Verification duration	5 days

Verification Team:

Name	Position
David Parry	Team Leader

Verification participants:

Name	Position	Opening meeting	Closing meeting	Interviewed (processes)
Allan Sandilands	Sustainability Manager	X	X	X
Kelly Blackburn	Sustainability Adviser (North)	X		X
Mike Edwards	Group Head of Sustainability	X		
Lauren Taylor	Sustainability Specialist	X	X	X

Verification Opinion Statement

Responsible Party: Marshalls Mono Ltd
Landscape House
Premier Way
Lowfields Business Park
Elland
HX5 9HT
United Kingdom

Verification Scope & Methodology:

This is an environmental data verification report.

The scope of the verification agreed with the client is the following:

Type of Statement:

Environmental data.

Scope of activities:

- Energy management system for the design, manufacture and supply of concrete products for the commercial and domestic markets;
- Winning, sawing, processing and supply of natural stone products;
- Design manufacture and supply of street furniture products;
- Manufacturing and supply of masonry mortars and screed materials;
- Transport and storage of ancillary products;
- Manufacture of precast concrete products for the building, civil and railway engineering sectors;
- Manufacture of pre-cast concrete brick and block products for the building and civil sectors.

Organisational Boundary:

Operational Control.

MLP (Marshalls Landscape Protection)	MC&D (Marshalls Civils & Drainage)	Bricks & Masonry (Marshall Bricks & Masonry)	Minerals Division	MM&S (Marshall Mortars & Screeds)	Non Prod- uction	Landscape Protection	Marley sites (Water and Waste verification only)
	Mells	Maltby	Appleton	Howley Park	GES	North Shields	Glasgow
Brookfoot	Pollington	Blencowe	Cromwell Saws	Eaglescliffe	Hall Ings		Beenham
Carluke	Leek	Buxton	Cromwell Quarry	Bedford	MSU		Aylesford
Eaglescliffe	Newmains	Chester	Howley Park	Gateshead	Landsc ape		Keele
Falkirk	Wombourne	Grove	Locharbriggs	Birmingham	North Weald		Gainsborou gh
Newport		Ranskill	Dale View	Manchester	Central Lab		Burton on Trent
Ramsbottom		Risca	Fletcher Bank				Viridian
Sandy		Shepton Mallet	Stainton				MCS Inverurie
Sittingbourne			Pasture House				MCS Inverness
St Ives			Scout Moor				Bridgend
West Lane			St Bees				
			Moselden				
			Sovereign				
Excluded sites by division as a result of closures or tenant occupation							
Bleadon - site divested.	Newmains - site fully occupied by tenant - Scope 3.	Rumst - site divested.					

Reporting Boundary:

GHG emissions and energy, direct emissions - excluding de minimis sources: business travel and F gas.
 All GHG emissions and energy from Marshalls only UK sites (Verification of the GHG emissions from all Marley sites was carried out separately by a third party however they are reported here for reasons of completeness).
 All waste generated on Marshalls and Marley UK sites.
 All mains water used in production processes on Marshalls and Marley UK sites only.
 Abstracted water where calibrated meters were in place.
 Collected rainwater used in production where calibrated meters were in place.
 Energy/fuels used – Electricity, Natural gas, LPG, Kerosene, Petrol, Diesel.
 New fuel reconciliation approach used this year to improve accuracy of liquid fuel consumption reporting.
 No gas oil use in 2023.
 Scope 1 and 2 GHG reported.

Exclusions from Reporting Boundary:

Emissions and energy from de minimis sources business travel and F gas.

Criteria for developing the organisational Environmental Data:

The data has been collected by Marshalls using their own criteria and they have set accuracy at 5%

Level of Assurance: Limited.

Materiality level: 5%

Period: 01/01/23 – 31/12/23.

Group Environmental Data – Marshalls and Marley:

GHG emissions tCO2(e) Location based	61,749 tCO2(e) (UK)
GHG emissions tCO2(e) Market based	54,407 tCO2(e) (UK)
Kgs CO2(e)/production tonne location based	58.7 (UK)
Kgs CO2(e)/production tonne Market based	54.8 (UK)
Total energy kWh	287,778,489 kWh(UK)
Relative energy kWh/production tonne	60.01 kWh/t(UK)
Total waste tonnes	168,870 t
Hazardous waste tonnes	341 t
Waste to Landfill%	0.31%
Waste to Recycling%	90.86%
Waste to Incineration%	0.77%
Waste to Restoration%	7.89%
% total waste vs production tonnage	3.5%
Hazardous waste tonnes	341 t
Mains water used in production m ³	251,070 m ³
Production tonnage	4,795,742.91 t
Mains water used in production m ³ per production tonne	0.0524 m ³
Abstracted water m ³	21,015 m ³
Abstracted water used in production m ³ per production tonne	0.0044 m ³
Rainwater harvested m ³	15,889 m ³
Rainwater harvested used in production m ³ per production tonne	0.0033

Environmental Data – Marshalls Only:

GHG emissions tCO2(e) Location based	38,833 tCO2(e)
GHG emissions tCO2(e) Market based	32,624 tCO2(e)
Kgs CO2(e)/production tonne location based	8.96 t
Kgs CO2(e)/production tonne Market based	7.53 t
Total energy kWh	171,177,442.73 kWh
Relative energy kWh/production tonne	39.49 kWh/t
Total waste tonnes	155,880.87 t
Hazardous waste tonnes	311 t
Waste to Landfill%	0.27%
Waste to Recycling%	90.45%
Waste to Incineration%	0.56%
Waste to Restoration%	8.54%
Production tonnage	4,335,014.99 t
% total waste vs production tonnage	3.6%
Mains water used in production m ³	200,695 m ³
Mains water used in production m ³ per production tonne	0.0463 m ³
Abstracted water m ³	15,044 m ³
Abstracted water used in production m ³ per production tonne	0.0035 m ³
Rainwater harvested m ³	15,889 m ³
Rainwater harvested used in production m ³ per production tonne	0.0037 m ³

Environmental Data – Marley Only:

GHG emissions tCO2(e) Location based	22,916 tCO2(e)
GHG emissions tCO2(e) Market based	21,782 tCO2(e)
Kgs CO2(e)/production tonne location based	49.74 t
Kgs CO2(e)/production tonne Market based	47.28 t
Total energy kWh	116,601,046.17 kWh
Relative energy kWh/production tonne	253.08 kWh/t
Total waste tonnes	12,988.65 t
Hazardous waste tonnes	30.01 t
Waste to Landfill%	0.80%
Waste to Recycling%	95.74%
Waste to Incineration%	3.23%
Waste to Restoration%	0
Production tonnage	460,727.92 t
% total waste vs production tonnage	2.8%
Mains water used in production m ³	50,375 m³
Mains water used in production m ³ per production tonne	0.1093 m³
Abstracted water m ³	5,971 m³
Abstracted water used in production m ³ per production tonne	0.013 m³
Rainwater harvested m ³	0 m³
Rainwater harvested used in production m ³ per production tonne	0 m³

Verified with Comments

Based on the process and procedures conducted, there is no evidence that the Environmental data above produced by Marshalls Mono Ltd:

- is not materially correct and is not a fair representation of the environmental data;
- is not within the 5% accuracy level.

Comments:

Electricity - Bedford – 76,720 usage duplicated in the non-renewable source column – corrected. Marshall’s electricity meter readings for Bedford used instead of supplier quoted figures as the higher of the two for transparency – approximately 20,000 higher for the period.

Diesel – EF for 100% mineral diesel was originally used rather than average biofuel however this was corrected based on supplier clarification -approximately 1,600 Tonnes difference – corrected.

Waste – various differences in the classification of hazardous and non-hazardous waste – corrected.

Improved format for reporting waste introduced during the verification.

The overall reporting process has markedly improved since the previous year in terms of transparency, data access and version control.

Scope 3 emissions are estimated to be around 90% of the total emissions of the organisation. We understand that Marshalls will start reporting these emissions next year. This will require significant additional reporting activities to be undertaken along with a large increase in the volume and complexity of the data to be captured, managed, analysed and reported upon. Therefore, we would raise a significant question as to how Marshalls intend on capturing and streamlining the data in order to present the numbers for external verification within the required time period.

Verification Activities:

The following were the verification activities undertaken:

- Evaluation of the monitoring and controls systems through interviews, confirmation of formulas, EFs, CFs used etc within Excel Spreadsheets.
- Checking of invoices and supplier statements against AX details.
- Review of internal verification processes.

The quantification and reporting of the environmental data has been independently verified by BSI against Marshalls criteria of 5% accuracy. The verification activity has been carried out in accordance with ISO 14016:2020.

The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

Responsibilities:

The data on which the environmental data is based has been provided by Marshalls Mono Ltd. This data is the responsibility of Marshalls Mono Ltd and is historical in nature.

Marshalls Mono Ltd is responsible for the preparation and fair presentation of the environmental data in accordance with the criteria.

BSI is responsible for expressing an opinion on the environmental data based on the verification.

Lead Verifier: David Parry

Issue Date: 08/03/2024, revised 15/03/2024

NOTE: BSI Assurance UK Ltd is independent to and has no financial interest in Marshalls Mono Ltd. This Opinion Statement has been prepared for Marshalls Mono Ltd only for the purposes of verifying its environmental data described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Assurance UK Ltd has assumed that all information provided to it by Marshalls Mono Ltd is true, accurate and complete. BSI Assurance UK Ltd accepts no liability to any third party who places reliance on this Opinion Statement.

How to contact BSI

Should you wish to speak with BSI in relation to your Verification report, please contact your local BSI office – contact details available from the BSI website:

<https://www.bsigroup.com/en-GB/UK-office-locations/>

Notes

This Verification report and related documents (collectively, “Report”) has been prepared for BSI’s client only and for no other purpose. BSI does not accept or assume any responsibility (legal or otherwise) or liability for or in connection with any other purpose for which the Report may be used, or to any other person to whom the Report is shown or in to whose hands it may come, and no other persons shall be entitled to rely on the Report. This Report may not be distributed outside of BSI’s client organization without prior written consent.

This Report was based on a sample of the organization’s data and assumes that all information provided is accurate and complete.

Regulatory compliance

BSI assumes that all relevant regulatory non-compliance requiring notification to a regulatory authority have been disclosed as part of the Verification process. Any non-compliance occurring after the Verification will be notified to BSI immediately after the event.