Sustainability Accounting Standards Board **(SASB)**

Land use and ecological impacts

CODE/SASB CRITERIA	OUR APPROACH
IF-HB-160a.1 Number of (1) lots and (2) homes delivered on redevelopment sites	In the year to 30 June 2026, we added 275 (2025: 1,259) brownfield land plots to our land pipeline. This accounted for 19% (2025: 30%) of plots acquired in the year. The total number of brownfield plots held at 30 June 2026 was 4,336 (29%) (2025: 6,401, 33%). In the year to 30 June 2026, we had 793 (2025: 704) home sales on brownfield sites. This accounted for 40% (2025: 39%) of our total annual completions. Notes: We consider brownfield land to include sites upon previously developed land, below-ground disturbance (including mining or waste disposal) or land that contains contamination from previous use.
IF-HB-160a.2 Number of (1) lots and (2) homes delivered in regions with high or extremely high baseline water stress	In the year to 30 June 2026, we acquired 1,176 plots in regions of serious water stress. This accounted for 81% of plots acquired in the year (2025: 1,297 plots, 31%). The total number of plots in areas of serious water stress at 30 June 2026 was 6,039, 40% of the pipeline (2025: 7,242, 37%). In the year to 30 June 2026, we had 713 (2025: 920) home sales in areas of serious water stress. This accounted for 36% (2025: 51%) of our total annual completions. To report the figures above, we use reports produced by the Environment Agency ("EA") who present the classification of areas of water stress on a "Serious" or "Not Serious" scale. Notes: Serious water stress is defined as "the current household demand for water is a high proportion of the current effective rainfall which is available to meet that demand; or, the future household demand for water is likely to be a high proportion of the effective rainfall which is likely to be available to meet that demand". The water stress method takes a long-term view of the availability and demand for public water supply, rather than a snapshot of shorter or peak periods. It accounts for future population growth, climate change, environmental needs and increased resilience. It reflects and supports the commitments that water companies have made to reduce leakage and water consumption.
IF-HB-160a.3 Total amount of monetary losses as a result of legal proceedings associated with environmental regulations	We did not incur any monetary losses in relation to environmental matters in the year.
IF-HB-160a.4 Discussion of process to integrate environmental considerations into site selection, site design, and site development and construction	**Site selection** We operate a "gateway" procedure in our site acquisition process to ensure that each site meets our hurdles at various stages throughout the purchase. At the earliest step, gateway 1, a site will be reviewed at a high level to ensure that it meets our guiding core principles and requirements; of particular importance at this stage is our objective to bring forward development of affordable homes on mostly brownfield sites or sites in areas of deprivation, in a manner which safely and sustainably returns sites back into meaningful use, whilst simultaneously alleviating any environmental issues which may have been left behind by previous landowners. On clearing this hurdle, further due diligence is carried out by our in-house teams including the production of an appraisal document, which carries a checklist to prompt consideration of all factors affecting sustainable development including matters of contamination, noise, odour, impact on ecology and biodiversity, proximity to transport links and local facilities. **Site design** We work with a panel of partner architects to ensure that our designs accord with national and local planning policy and guidance, whilst providing a development where our customers want to live, and which is sympathetic to existing constraints including existing local infrastructure. Through the planning process we will procure the expertise of third-party consultants in various technical disciplines including all aspects of environmental assessment to ensure that any constraints are appropriately integrated into our designs, or appropriate mitigation measures are identified in order to bring forward appropriate and sustainable development.

CODE/SASB CRITERIA	OUR APPROACH
IF-HB-160a.4 continued	When designing the layout for our sites we undertake an initial assessment of development schemes using the generic Dwelling Emission Rates in order to improve energy efficiency of each type through orientation and plotting. This assessment considers landform, layout, building orientation, landscaping and other surrounding features of each home. All of our homes have driveways for off-street parking and outdoor garden space for customers to enjoy. An ecology assessment is performed at the design stage, with our in-house ecologist feeding into designs and making recommendations for areas to be retained, protected and enhanced to integrate biodiversity into the development. **Site development and construction** Material selection is carefully considered during the construction of our homes as the specification and quality of build materials can directly influence the projected CO_2e emissions. All of our properties are currently built with traditional cavity wall construction, thermally efficient light aggregate blocks and high-performance insulation within the cavity. We are working with our suppliers to identify low carbon alternatives to the traditional construction materials in our commitment to reducing the embodied carbon emissions of our homes. As we develop our long-term carbon reduction strategy we are reliant on modern construction materials that can support our sustainable growth ambitions whilst reducing our carbon footprint. Where contractors are required to source materials for key building elements, we stipulate that they use suppliers capable of demonstrating certification to high tier levels in the Chain of Custody certification process, e.g. FSC and PEFC sourced timber. Our supplier code of conduct requires all supply chain partners to adhere to various requirements relating to good governance, environmental protection, and human rights and workers' rights, underpinned by the ten principles of the United Nations Global Compact. We engage with our supply chain using the tools from the Supply Chain Sustainability School to raise awareness of environmental and climate-related issues and how we can collectively achieve best practice. We take waste management very seriously and the segregation of all waste materials is paramount in reducing the amount of waste taken to landfill. This is managed by having the following procedures in place: ■ Target benchmarks for resource efficiency set in accordance with best practice. ■ Procedures and commitments to minimise non-hazardous construction waste at design stage. ■ Procedures for minimising hazardous waste. ■ Monitoring, measuring and reporting of hazardous and non-hazardous site waste production according to the defined waste groups. ■ Diversion of waste from landfill should adhere strictly to the principles of the waste hierarchy of prevent; reuse; recycle; recover; disposal. Our site operations report their fuel consumption by type of plant and machinery on a monthly basis so we can identify and target any inefficiencies within our construction activities. We also have a number of initiatives ongoing in order to reduce the environmental impact of our sites, with further details on pages 62 to 64.

Sustainability Accounting Standards Board **(SASB)** continued

Workforce health and safety

CODE/SASB CRITERIA	OUR APPROACH
IF-HB-320a.1 (1) Total recordable incident rate ("TRIR"); and (2) fatality rate for (a) direct employees and (b) contract employees	We measure health and safety performance using an Annual Injury Incidence Rate ("AIIR") metric. Our AIIR for reportable injuries per 100,000 employees and contractors was 465 in 2026 (2025: 240). The industry average for the house building sector was 239 (2025: 222) (Source: Home Builders Federation). In the year we reported eight RIDDOR incidents (2025: four RIDDOR incidents). Further details are set out on page 70. There were no fatalities. Notes: Reportable injuries are aligned to the UK's Reporting of Injuries, Diseases and Dangerous Occurrences Regulations ("RIDDOR"). The figure reported is the consolidated figure for all direct employees and contractors. AIIR measures RIDDORs per 100,000 employees and is the UK equivalent to TRIR.

Design for resource efficiency

CODE/SASB CRITERIA	OUR APPROACH
IF-HB-410a.1 (1) Number of homes that obtained a certified residential energy efficiency rating and (2) average score	The Energy Performance Certificate ("EPC") is the UK residential energy efficiency rating. Of our homes, 98.6% achieve an EPC rating of B or higher due to efficient design and build characteristics in each of our standardised house types (2025: 96.1%).
IF-HB-410a.2 Percentage of installed water fixtures certified to a water efficiency standard	All our homes are fitted with dual-flush toilets, low-flow taps and showers and water meters. They are designed to achieve an internal water use of less than 100 litres per person per day; the specification for sanitaryware and fittings to be used throughout the homes has been modified to suit this requirement. This is 20% lower than the maximum allowance specified by building regulations, saving both natural resources and our customers' money on their water bills. We continue to collaborate with our supply chain to identify innovative products that reduce the water consumption of our homes.
IF-HB-410a.3 Number of homes delivered certified to a third-party multi-attribute green building standard	All of our homes are designed and constructed in accordance with UK building regulations, which include mandatory requirements relating to energy efficiency, carbon emissions, and water consumption, as referenced in criteria IF-HB-410a.1 and IF-HB-410a.2. Whilst recognised third-party sustainability certification schemes such as BREEAM, Home Quality Mark and Passivhaus are available within the UK residential sector, these are not widely adopted across mainstream volume housebuilding. Instead, sustainability performance is principally assessed through compliance with building regulations and associated standards. The former Code for Sustainable Homes was withdrawn by the UK Government in 2015, with its key sustainability requirements subsequently incorporated into building regulations and national planning policy. As a result, the Company does not currently certify homes against a third-party residential sustainability standard but delivers homes that comply with all applicable regulatory requirements, which are now broadly in line with the principles of enhanced standards previously implemented.

CODE/SASB CRITERIA	OUR APPROACH
IF-HB-410a.4 Description of risks and opportunities related to incorporating resource efficiency into home design, and how benefits are communicated to customers	Throughout the design stage of our homes, we adopt a fabric-first approach, combining efficient house type design with enhanced building fabric and low-carbon technologies to reduce energy demand of our homes. Energy assessments are undertaken for each plot on every development to ensure compliance with current regulations and to optimise the performance of each home. Testing, certification, and quality assurance processes are implemented throughout construction to help ensure that homes are built to the required thermal performance standards, reducing heat loss and improving overall energy efficiency. To support the transition towards lower-carbon homes and align with future regulatory requirements, our homes incorporate a range of resource-efficient measures, including: ■ Air source heat pumps and hot water cylinders ■ Enhanced insulation and thermal detailing ■ Air permeability standards of four or better ■ Decentralised mechanical ventilation system designed to maintain indoor air quality ■ Photovoltaic/solar panels where required (these are a functional requirement of the Future Homes Standard; use will increase exponentially over the coming years). The incorporation of resource-efficient technologies presents a number of opportunities, including reduced operational carbon emissions, improved comfort levels, and future resilience to changing energy regulations. Resource-efficient design also supports our ambition to deliver affordable, high-quality homes that are fit for the future. Potential risks include increased capital costs, evolving regulatory requirements, supply chain constraints, emerging technology performance, and the need to ensure that products and systems are both buildable and easily understood by homeowners. These risks are managed through ongoing product evaluation, collaboration with specialist consultants and manufacturers, customer feedback, and regular reviews of emerging legislation and industry best practice. As part of our move towards all-electric homes, gas boilers have been removed from our standard specification and replaced with low-carbon heat pumps. This transition, together with the introduction of solar PV systems and enhanced fabric standards for the forthcoming Future Homes Standards, will help further reduce operational energy demand and prepare our homes for a zero-carbon future. We continue to review new products, construction methods and material specifications that can improve resource efficiency whilst maintaining affordability. Where practicable, lower-carbon and responsibly sourced materials are incorporated into our specifications to help reduce the environmental impact of construction. The benefits of these measures are communicated to customers through the sales process, home demonstrations, Energy Performance Certificates (EPCs), homeowner handbooks, customer care information, and digital guidance materials. These resources help customers understand how their home operates, how to use installed technologies effectively, and how they can maximise energy efficiency and minimise running costs throughout the life of their home.

Sustainability Accounting Standards Board **(SASB)** continued

Community impact of new developments

CODE/SASB CRITERIA	OUR APPROACH
IF-HB-410b.1 Description of how proximity and access to infrastructure, services, and economic centres affect site selection and development decisions	We always consider matters such as access and proximity to existing infrastructure and services, as well as economic and employment centres when selecting our sites. We aim to bring forward developments which are in close proximity to existing services, with good access to services and facilities. This often comes hand-in-hand with our objective to develop brownfield sites, in areas of deprivation, which often have a high provision of surrounding rental properties, as these target site typologies are already well served. Where access to facilities is more limited, we work with consultants and the local authority to identify mitigation measures that might be taken to improve services and access. Often this will form part of a Transport Assessment and Travel Plan, which might identify improvements to local public transport infrastructure to improve the sustainability of the site, or ways in which other sustainable (non-car) transport methods can be promoted. Notes: The UK Government's National Planning Policy Framework ("NPPF") also requires consideration of the opportunities presented by existing or planned investment in infrastructure.
IF-HB-410b.2 Number of (1) lots and (2) homes delivered on infill sites	At 30 June 2026, 84% of our developments were infill sites (2025: 84%). In the year to 30 June 2026, we completed the sale of 1,729 (2025: 1,634) homes on infill sites representing 88% (2025: 91%) of total homes sold. Notes: Infill sites are sites served by existing infrastructure such as roads, power lines, sewerage and water, and other necessary facilities.
IF-HB-410b.3 (1) Number of homes delivered in compact developments and (2) average density	We consider all of our sites to be cluster developments, which meet the definition of a "compact development". As a result, we delivered 1,968 homes on such developments in the year to 30 June 2026 (2025: 1,793 homes). Gleeson Homes typically builds low-density developments delivering on average 100–150 homes per site. The average density of our developments is 14 homes per net acre with some developments having a density as low as 11 homes per net acre. Notes: A cluster development is defined as a development that "produces very attractive and marketable communities and makes it easier for developers to preserve environmentally sensitive lands such as wetlands and forests by allowing lots to be grouped on certain portions of a site, rather than spread uniformly across a site, so that other areas of the site may remain undisturbed as open space".

Climate change adaptation

CODE/SASB CRITERIA	OUR APPROACH
IF-HB-420a.1 Number of lots located in 100-year flood zones	In the year to 30 June 2026, we acquired 196 plots in regions within flood zone 3. This accounted for 14% of plots acquired in the year (2025: 473 plots acquired, 11% of plots acquired). The total number of pipeline plots within areas of flood zone 3 at 30 June 2026 was 2,474 (17%) (2025: 3,243 pipeline plots, 17% of total pipeline). In the year to 30 June 2026, we had 303 home sales within areas of flood zone 3. This accounted for 15% of our total annual completions (2025: 333 home sales, 19% of total completions). Notes: As per the Environment Agency, flood zone definitions are set out below: ■ Flood Zone 1 – land assessed as having a less than 1 in 1,000 annual probability of river or sea flooding (<0.1%) ■ Flood Zone 2 – land assessed as having between a 1 in 100 and 1 in 1,000 annual probability of river flooding (1–0.1%), or between a 1 in 200 and 1 in 1,000 annual probability of sea flooding (0.5–0.1%) in any year ■ Flood Zone 3 – land assessed as having a 1 in 100 or greater annual probability of river flooding (>1%), or a 1 in 200 or greater annual probability of flooding from the sea (>0.5%) in any year These flood zones refer to the probability of river and sea flooding, ignoring the presence of defences.
IF-HB-420a.2 Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	Climate risk has been identified as a principal external risk for the Group as set out on page 35. The Group risk register is formally reviewed by the Audit Committee at the majority of its scheduled meetings, including any changes to risk ratings and any mitigations. The Group has identified climate risk as having a medium level of residual risk. This is assessed based on the physical aspects of climate change and the impact on our business strategy as well as the transition risks associated with climate-related advancements such as emerging technologies, government policy and regulation. An environmental risk register is maintained to identify the key risks associated with our sustainability themes "Communities, Environment and People" and managed by the Group Sustainability Manager. The risk register review is a standing item on the agenda of the Sustainability Committee to ensure focus is applied to developing mitigating actions of these risks. Climate-related risks are identified and reported to the Committee and are considered for further analysis, which forms part of our TCFD reporting. Further analysis of the climate risks we have identified are reported within our disclosures in accordance to TCFD on pages 74 to 81.

Activity metrics

CODE/SASB CRITERIA	OUR APPROACH
IF-HB-000.A Number of controlled lots	At 30 June 2026, our owned land pipeline stood at 7,218 plots (2025: 7,511 plots).
IF-HB-000.B Number of homes delivered	In the year to 30 June 2026, we completed 1,968 homes (2025: 1,793 homes). Notes: Completions mean all legally completed sales to customers during the year and equivalent units under partnership contracts.
IF-HB-000.C Number of active selling communities	In the year to 30 June 2026, we were actively selling from an average of 57 sales sites (2025: 63 active sales sites). Notes: Active sales sites are sites which are actively selling homes and with at least five homes remaining to sell.