



# Basis of Reporting Sustainability Metrics

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## 1. Introduction

Tyman (hereafter referred to as the Group) reports on a range of sustainability metrics. This document sets out the scope, methodologies and controls that guide the collection, analysis and disclosure of selected metrics linked to the Group's Revolving Credit Facility (RCF). These data are presented in the Group's Annual Report and Accounts, and are aligned to specific ESG performance measures set out in the Tyman's Long Term Incentive Plan (LTIP). These metrics are also used in supplementary reporting such as CDP and various ESG ratings.

Tyman has prioritised the reporting of its RCF metrics in this manual in the first instance. Namely those for climate (Scope 1 and 2 GHG emissions), safety (Total Recordable Injury Rate) and sustainable solutions (product revenues from positive impact products aligned to the UN Sustainable Development Goals). These metrics will be expanded in future years to cover additional sustainability data in preparation for the introduction of the Corporate Sustainability Reporting Directive (CSRD) and wider enhancements to the Group's reporting of its Scope 3 GHG emissions. This document will be updated to reflect these changes going forward.

The Group's methodologies reflect the principles set out in the GRI/SASB standards and the GHG Protocol.

## 2. Scope of Reporting

### 2.1. Baseline Year and Reporting Period

The Group developed a sustainability roadmap containing a number of environmental and safety-related targets to 2026 and 2030, against a 2019 baseline. As part of this roadmap, the Group also measured revenues of products that positively impact the UN SDGs in use in 2020, setting a target of YoY growth in these revenues as a percentage of total Group revenues.

The reporting year runs from January 1<sup>st</sup> to December 31<sup>st</sup>. Where premises are only occupied for part of the year (e.g. due to closure or acquisition), data is collected for the period of occupation only (i.e. part of the reporting year).

### 2.2. Reporting Boundary

Tyman is a premium listed company on the London Stock Exchange and is headquartered in London. The Group is a leading supplier of engineered fenestration components (hardware and seals) and access solutions for the construction industry. Tyman's portfolio of leading brands serve their markets through three regional divisions in North America, UK & Ireland and International. Its 17 manufacturing plants are supported by a network of distribution facilities in

15 countries worldwide, together with some administrative offices, as summarised in the Table below.

Division	# Manufacturing Plants	# Distribution sites	Significant countries (manufacturing, warehousing & offices)
Tyman International	4	9	Argentina, Australia, Brazil, China, Dubai, Greece, India, Italy, Spain and UK
Tyman UK & Ireland	2	1	China and UK
Tyman North America	11	1	Canada, Mexico and USA
<b>Total</b>	<b>17</b>	<b>11</b>	

The Group uses the 'operational control' approach as the basis for reporting GHG emissions and other environmental metrics, including all manufacturing plants, distribution centres and where data is available from offices. The Group aims to fully integrate any acquired entities within its data collection, consolidation and reporting as soon as possible and within its first full financial year following acquisition at the latest. Divested entities are excluded from further reporting of data from the date the divestment took place.

### 2.3. Normalisation of Data

Normalisation of environmental performance data is generally made against GBP revenue (from finance/audited accounts) and safety-related data against hours worked from finance/HR for the Group's external disclosures.

Tracking of emissions trends for operational excellence (e.g. for manufacturing energy, water and waste) is also undertaken at a local level against earned hours, net hours or direct labour hours, together with linear metres of seals produced.

### 2.4 Restatement of Historical Data

Tyman has set a materiality threshold of 5% at Group level that will trigger recalculations of historical data due to changes in methodology or improved data accuracy. Historical data may differ from previous reports due to the availability of more accurate data or improved data reporting, or changes in methodology. Restatement of historical data, including baseline year adjustment, might be required in order to obtain meaningful comparisons and evaluate target achievement. All these variations will be evaluated on an individual basis. As a reference, when these changes induce variations larger than 5%, data will be restated for all previous years including the baseline.

## 2.5 Assurance

The Group appointed Bureau Veritas in September 2023 as an external reviewer to provide limited assurance, according to the ISAE 3000 standards for the three metrics subject to its RCF. It is anticipated that assurance will be extended to include further sustainability metrics as part of its wider reporting under CSRD and emerging provisions such as the UK Sustainability Disclosure Standards (UK SDS).

Limited assurance results in an assurance conclusion that, based on the scope of work and procedures employed, nothing has come to the attention of the auditors that the sustainability data is materially mis-stated.

## 3. Tyman Data Collection Systems

Performance data is collected and consolidated from sites across the globe via a number of cloud-hosted reporting systems and Excel as follows:

Metric	Key Elements	Data System and Frequency of Collection
Scope 1 and 2 emissions	<ul style="list-style-type: none"> <li>Natural gas</li> <li>Fuel oil and LPG</li> <li>Diesel/petrol</li> <li>Refrigerant losses</li> <li>Purchased electricity (location and market-based method)</li> </ul>	<ul style="list-style-type: none"> <li>Proprietary reporting software Sphera Cloud Corporate Sustainability (SCCS)<sup>1</sup></li> <li>Monthly for manufacturing locations, yearly at distribution centres and offices</li> <li>CO<sub>2</sub> emissions factors automatically updated from DEFRA and IEA static datasets.</li> <li>Internal review process by divisional sustainability leads and Group HSS Director</li> <li>Consolidated at divisional and Group level</li> </ul>
Positive impact solutions	<ul style="list-style-type: none"> <li>SDG-aligned product revenues with environmental or social benefits in use</li> </ul>	<ul style="list-style-type: none"> <li>Spreadsheet broken down by division</li> <li>Annual data collection and reporting</li> <li>Internal review process by divisional CFOs and Group HSS Director</li> </ul>
Total Recordable Incident rate	<ul style="list-style-type: none"> <li>Lost Time Injuries and other recordable injuries</li> <li>Working hours</li> </ul>	<ul style="list-style-type: none"> <li>Data is reported via OneStream (the Group's financial consolidation system)</li> <li>Internal review process by divisional safety leads and Group HSS Director</li> <li>Monthly for all locations, including divisional and Group dashboards for ExCo and Tyman Board.</li> </ul>

While the Group makes every effort to capture all its sustainability information as accurately as possible, it is neither feasible nor practicable to measure all these data with absolute certainty. For any data that is subsequently found to be materially in error following reporting or where conversion factors may have

<sup>1</sup> Further detail of SCCS can be found in Section 5 of this document.

changed, then this will be indicated, and the data restated for the purposes of baselines and trend analyses.

## 4. Data Definition, Scope and Preparation

This section details the indicators reported and methodology followed for calculating the indicators publicly disclosed in the Group's Annual Report and Accounts that pertain to its RCF.

### 4.1. Total Scope 1 operational (direct) emissions

<b>Definition</b>	Total Scope 1 (direct) GHG emissions from source activities operated by Tyman within the Group's operational control boundary expressed as total CO <sub>2</sub> and HFC/PFCs emissions from refrigerant leakage. The Group does not measure other sources of emissions such as methane (CH <sub>4</sub> ), nitrous oxide (N <sub>2</sub> O), sulphur hexafluoride (SF <sub>6</sub> ) and Nitrogen Trifluoride (NF <sub>3</sub> ), as they are negligible to its operations.
<b>Scope</b>	<p>This metric covers all manufacturing, warehousing and office sites where the Group has operational control.</p> <p>It covers the reporting period 1<sup>st</sup> January to 31<sup>st</sup> December.</p> <p>Emissions sources include gaseous and liquid fuels from stationary combustion (industrial processes and space heating) and mobile combustion of fuel for business trips from company owned or leased vehicles and powered industrial trucks, together with refrigerant emissions from process cooling and air conditioning equipment.</p>
<b>Units</b>	TCO <sub>2</sub> e MJ
<b>Methodology</b>	<p>Data collection:</p> <ul style="list-style-type: none"> <li>- Liquid and gaseous fuels for process and space heating (such as mains natural gas, kerosene, fuel oil and LPG) are collected from meter readings or supplier invoices. Bulk fuels are calculated from deliveries and tank volume readings taken at the beginning and end of the reporting year.</li> <li>- Refrigerant emissions are calculated from the quantity required for topping up losses from these systems due to leakage or accidental release. These data are obtained from maintenance records or contractors maintaining these systems.</li> <li>- Fuel used for company owned cars/leased vehicles is extracted from expense systems, fuel cards or invoices and the volume of fuel consumed and type (petrol/diesel) calculated. Where actual fuel consumption is not known, estimates are provided based on mileage claims and average fuel efficiency (mpg) of a vehicle.</li> <li>- Reporting entities provide data directly into the Group's reporting tool (SCCS) – monthly for manufacturing sites and</li> </ul>

	<p>annually for distribution and offices. They are required to account for any significant variances (+/- 15% for stationary combustion processes and +/- 20% for mobile sources) from the previous applicable reporting period.</p> <ul style="list-style-type: none"> <li>- Checks are undertaken on site level data by divisional validators (typically the divisional sustainability leads) before release to Group and further checking by the Group HSS team.</li> </ul> <p>Assumptions:</p> <ul style="list-style-type: none"> <li>- In some cases, it is not possible to collect consumption data for offices, which are small or are shared-tenancy spaces.</li> <li>- Diesel and petrol for mobile sources assumes an average biofuel blend (not 100% mineral).</li> <li>- The gross calorific value is used for carbon conversions where both gross and net are available.</li> </ul> <p>Calculations:</p> <ul style="list-style-type: none"> <li>- Units of measurement for each fuel type (kWhs, therms, m<sup>3</sup>, litres etc) are converted into a standard unit of energy (MJ) by SCCS and then into kg CO<sub>2</sub> per MJ using a carbon emissions factor for each energy type according to the latest UK Government emissions factors published by BEIS/DEFRA.</li> <li>- Total kilogrammes of refrigerant gases are multiplied by their associated GWP in the latest BEIS/DEFRA emissions factors contained in SCCS and then into TCO<sub>2e</sub>.</li> <li>- Scope 1 emissions are calculated by aggregating the emissions for the following indicators: <ul style="list-style-type: none"> <li>o Emissions from natural gas consumption (TCO<sub>2e</sub>)</li> <li>o Emissions from liquid fossil fuels (TCO<sub>2e</sub>)</li> <li>o Emissions from HFCs/refrigerants (TCO<sub>2e</sub>)</li> <li>o Emissions from owned/Leased vehicles (TCO<sub>2e</sub>)</li> </ul> </li> </ul> <p>Limited Assurance:</p> <ul style="list-style-type: none"> <li>- Provided by Bureau Veritas as external reviewer</li> </ul>
<b>Source</b>	Direct GHG emissions data are submitted into the Group's reporting tool, SCCS, by site level personnel, validated by divisional sustainability leads and reviewed at corporate level by the Group HSS team.
<b>GRI/SDG Alignment</b>	GRI 302 Energy and 305 Emissions SDG 7 Affordable and Clean Energy

## 4.2. Total Scope 2 operational (indirect) emissions

<b>Definitions</b>	This metric covers all manufacturing, warehousing and office sites where the Group has operational control. Scope 2 (indirect) emissions are those associated with the consumption of purchased electricity. Within the Sphera system, capability is retained to also
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	<p>report imported energy from district heating (steam) and cooling schemes. Tyman reports Scope 2 (indirect emissions) using both the location-based and market-based approaches.</p> <p>Market-based reporting allows the Group to benefit from renewable electricity procurement (zero emissions: 0 kg CO<sub>2</sub>e/kWh), providing it meets certain quality criteria and supplier specific factors where these are available. Residual mix emissions factors are applied for emissions reporting in the UK and Europe. In other regions, where supplier specific factors are not available, the location-based (country-average emissions) are used.</p>
<b>Scope</b>	<p>This metric covers all manufacturing, warehousing and office sites where the Group has operational control.</p> <p>It covers the reporting period 1<sup>st</sup> January to 31<sup>st</sup> December.</p> <p>Scope 2 location-based factors use annual IEA (static) factors for GHG emissions, including CH<sub>4</sub> and N<sub>2</sub>O.</p> <p>Scope 2 market-based emissions factors are provided where evidence is available from the supplier, including proof of 100% renewably sourced purchased electricity through defined quality criteria such as Renewable Energy Guarantee of Origin (REGO) certification. Renewable Energy Certificates (e.g. iRECs), where these are purchased, are also deemed to have an emissions factor of zero.</p>
<b>Units</b>	<p>TCO<sub>2</sub>e MJ</p>
<b>Methodology</b>	<p>Data collection:</p> <ul style="list-style-type: none"> <li>- Reporting entities provide kWh data directly into the Group’s reporting tool (SCCS) from meter reading or supplier invoices – monthly for manufacturing sites and annually for distribution and offices. They are required to account for any significant variances (+/- 15%) from the previous applicable reporting period.</li> <li>- Checks are undertaken on site level data by divisional validators (typically the divisional sustainability leads) before release to Group and further checking by the Group HSS team.</li> </ul> <p>Assumptions:</p> <ul style="list-style-type: none"> <li>- In some cases, it is not possible to collect consumption data for offices, which are small or are shared-tenancy spaces.</li> </ul> <p>Calculations:</p> <ul style="list-style-type: none"> <li>- Location-based method: total kWh for all locations are multiplied by the International Energy Agency (IEA) country-specific electricity emissions factors to calculate TCO<sub>2</sub>e. These emissions factors are updated annually in SCCS using the static dataset applicable to the reporting year.</li> </ul>



	<ul style="list-style-type: none"> <li>- Market-based method: total kWh for all locations using supplier-specific emissions factors for each market, together with the application of residual mix emissions factors where these are available. Residual mix emissions factors are updated annually in SCCS.</li> </ul> <p>Limited Assurance:</p> <ul style="list-style-type: none"> <li>- Provided by Bureau Veritas as external reviewer</li> </ul>
<b>Source</b>	Direct GHG emissions data are submitted into the Group's reporting tool, SCCS, by site level personnel, validated by divisional sustainability leads and reviewed at corporate level by the Group HSS team.
<b>GRI/SDG Alignment</b>	GRI 302 Energy and 305 Emissions SDG 7 Affordable and Clean Energy

### 4.3. Total Scope 1 & 2 operational emissions intensity ratio

<b>Definitions</b>	Scope 1 (direct) and Scope 2 (indirect) emissions as defined above. The Group reports an intensity ratio of these emissions (Scope 1 and 2 combined) per GBP million of revenue generated across its global operations. This intensity ratio is used for reporting against the Scope 1 and 2 emissions KPI in the Group's RCF.
<b>Scope</b>	This metric covers all manufacturing, warehousing and office sites where the Group has operational control.  It covers the reporting period 1 <sup>st</sup> January to 31 <sup>st</sup> December.
<b>Units</b>	TCO <sub>2e</sub> Revenue GBP million
<b>Methodology</b>	<p>Data collection:</p> <ul style="list-style-type: none"> <li>- Scope 1 and 2 emissions are collected and calculated as detailed above within SCCS.</li> <li>- Revenue data in GBP million (aggregated at a Group level) is obtained from Tyman's financial consolidation system (OneStream) and audited externally by Deloitte.</li> </ul> <p>Calculations:</p> <ul style="list-style-type: none"> <li>- Absolute emissions TCO<sub>2e</sub> = sum of Scope 1 and Scope 2 emissions reported above (expressed as both location-based and market-based methods)</li> <li>- Emissions intensity ratio = <math display="block">\frac{\text{Total Scope 1 and market-based Scope 2 emissions TCO}_{2e}}{\text{Total Group revenue GBP million}}</math></li> <li>- Emissions intensity ratio =</li> </ul>

	<u>Total Scope 1 and location-based Scope 2 emissions TCO<sub>2</sub>e</u> Total Group revenue GBP million
<b>Source</b>	<ul style="list-style-type: none"> <li>- Scope 1 and 2 GHG emissions generated from energy and related data entered into SCCS.</li> <li>- Revenue data in GBP million from the Group’s financial consolidation system (OneStream).</li> </ul>
<b>GRI/SDG Alignment</b>	GRI 302 Energy and 305 Emissions SDG 7 Affordable and Clean Energy

#### **4.4. Total Recordable Incident Rate (TRIR)**

<b>Definitions</b>	<p>TRIR: the total number of recordable injuries to Tyman employees and agency personnel (working under its direct supervision) for every 1 million hours worked.</p> <p>The Group’s definition of a recordable injury is aligned with the Occupational Safety and Health Administration (OSHA) definition. Namely, a work-related injury or illness to an employee or agency staff that causes fatality, unconsciousness, lost workdays, restricted work activity, job transfer or medical care beyond first aid. A lost time injury/illness is included within this definition.</p> <p>A work-related injury or illness includes an injury or exposure in the work environment that was either caused or contributed to the resulting condition or significantly aggravated a pre-existing injury or illness. Includes employee injuries whilst travelling for work and overseas business trips (except for commuting from home to their normal place of work) and those sustained in home offices where an employee’s designated place of work is their home (e.g. sales staff).</p> <p>A lost workday incident means a work-related injury or illness that results in days away from work, excluding the day/shift the injury or illness was sustained.</p> <p>Hours worked: total hours worked by all full-time, part-time, temporary, seasonal, salaried and hourly paid employees. Includes agency workers under our control/direction and paid overtime to our employees. Exclude vacation time (paid or unpaid), sickness or other absence, contractors (not working under our direct control), and non-working periods such as furlough.</p>
<b>Scope</b>	<p>This metric covers all of Tyman’s direct and indirect workforce (its employees and agency personnel) worldwide on an operational control basis.</p> <p>It covers the reporting period 1<sup>st</sup> January to 31<sup>st</sup> December.</p>
<b>Units</b>	Recordable injuries per 1 million hours worked.

<b>Methodology</b>	<p>Data collection:</p> <ul style="list-style-type: none"> <li>- Recordable injuries and hours worked data are reported to Group monthly via OneStream, Tyman’s financial consolidation system by HSE and/or nominated finance personnel.</li> <li>- An incident log is also provided monthly by the divisional safety leads to the Group HSS Director, providing supporting narrative on the recordable incidents for that reporting period.</li> <li>- Divisional safety leads are accountable for reviewing the completeness and accuracy of the data uploaded into OneStream.</li> <li>- The Divisional HSS Director also reviews the data submitted, using information provided in the incident log and separate notifications by email, before finalisation and reporting to Tyman’s senior management.</li> </ul> <p>Calculation:</p> $\frac{\text{Recordable incidents in the month (or year)} \times 1,000,000}{\text{Total working hours (employees \& agency)}}$ <p>Limited Assurance:</p> <ul style="list-style-type: none"> <li>- Provided by Bureau Veritas as external reviewer</li> </ul>
<b>Source</b>	<p>Recordable injuries are collected in the SHEAssure safety reporting platform prior to manually uploading into OneStream.</p> <p>Hours worked data are uploaded into OneStream by finance personnel having access to payroll/(HR) personnel data and indirect hour labour data for agency personnel.</p>
<b>GRI/SDG Alignment</b>	<p>GRI 403 occupational health and safety SDG 8 Decent Work and Economic Growth</p>

## 5.5 Positive Impact Solutions

<b>Definitions</b>	<p>The Group has identified six environmental and social impact themes that it believes positively contribute to the UN SDGs in use:</p> <ul style="list-style-type: none"> <li>- Energy saving (SDG 7): products that save energy in use (e.g. by reducing thermal losses such as window and door seals, thermally broken roof hatches and tilt ‘n’ turn ventilation products that reduce energy losses in winter and heat gain in summer).</li> <li>- Security solutions (SDG 11): products that deter crime e.g., ERA Protect 3-star locks (Secure by Design accredited) that are known to be very difficult to break; lockdown products and smart alarm system proven to reduce breaks in.</li> <li>- Fire protection (SDG 11): products that protect against fire spread, e.g., having fire-retardant or intumescent properties,</li> </ul>
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	<p>with the appropriate supporting certification such as Certfire for A360 riser doors and intumescent Q-Lon seals.</p> <ul style="list-style-type: none"> <li>- Safety and health protection products (SDG 11): that support accident prevention such as fall protection (e.g. child safety devices on window openings and Bilco guard rails/safety ladders) or protect against ill-health such as anti-bacterial coated door handles.</li> <li>- Inclusive living (SDG 11): products that are designed to meet the needs of disadvantaged / vulnerable groups such as the elderly and those with disabilities (e.g. easy to operate window hardware specifically designed for these groups)</li> <li>- Climate hazard protection (SDG 13): products that protect against adverse weather events such as hurricanes, heat stress and flooding (e.g. severe weather rated window hardware, hurricane resistant roof hatches and flood tight sidewalk doors).</li> </ul> <p>Where possible, superior performance characteristics of these products is backed up by independent certification or defined industry standards or building codes.</p>
<b>Scope</b>	<p>This metric covers all of revenues of positive impact solutions at divisional level that meet the aforementioned definitions.</p> <p>It covers the reporting period 1<sup>st</sup> January to 31<sup>st</sup> December.</p>
<b>Units</b>	<ul style="list-style-type: none"> <li>- GBP million revenues of SDG-aligned positive impact products.</li> <li>- % of Group revenues that these positive impact solutions represent.</li> </ul>
<b>Methodology</b>	<p>Data collection:</p> <ul style="list-style-type: none"> <li>- Revenues from positive impact solutions are reported to the Group on an annual basis at divisional level via Excel spreadsheet.</li> <li>- Revenues are only captured under one impact theme to avoid double counting (e.g. where a product has both an energy saving and a fire protection benefit, only one is selected that best reflects the nature of the product).</li> <li>- Double counting of intra-group sales is avoided (e.g. Q-Lon produced by International and sold by UK and Ireland, is allocated to International only).</li> <li>- Divisional sustainability or marketing leads are responsible for collecting these data (from internal systems such as Phocus) and the divisional CFOs are accountable for reviewing the completeness and accuracy of the data provided before it is submitted to the Group.</li> <li>- Divisions document the rationale for including the product revenues under the relevant SDG.</li> <li>- The Group HSS Director reviews and checks these data, in particular to provide a quality check that product revenues submitted comply with the positive impact definitions created by Tyman.</li> </ul>

	<ul style="list-style-type: none"> <li>- Revenues provided are converted into GBP equivalent using the annual average GBP currency conversion rate for the financial year in question provided by Group finance (e.g. for USD into GBP).</li> </ul> <p>Assumption:</p> <ul style="list-style-type: none"> <li>- A positive impact solution under this metric, excludes products deemed more sustainable solely on the way they are formulated, e.g. products with less hazardous substance content, lower carbon or more circular materials are not included.</li> </ul> <p>Calculation:</p> $\frac{\text{GBP million value of positive impact solutions for the Group} \times 100}{\text{Total Group Revenues (GBP million)}}$ <p>Limited Assurance:</p> <ul style="list-style-type: none"> <li>- Provided by Bureau Veritas as external reviewer</li> </ul>
<b>Source</b>	Divisional reporting systems (e.g. Phocus) Divisional reporting spreadsheets and consolidation into Group totals
<b>GRI/SDG Alignment</b>	<ul style="list-style-type: none"> <li>- SDG 3 Good Health and Wellbeing</li> <li>- SDG 7 Affordable Clean Energy</li> <li>- SDG 11 Sustainable Cities and Communities</li> <li>- SDG 13 Climate Action</li> </ul>

## Glossary of Terms

BEIS	UK Government Department for Business, Energy & Industrial Strategy
CDP	Formerly known as the Carbon Disclosure Project
CSRD	Corporate Sustainability Reporting Directive
DEFRA	UK Government Department of Environment, Food and Rural Affairs
ExCo	Executive Committee
GHG	Greenhouse Gas emissions
HSS	Health, Safety and Sustainability
IEA	International Energy Agency
ISAE	International Auditing and Assurance Standards Board
LPG	Liquefied Petroleum Gas
MPG	Miles per gallon
RCF	Revolving Credit Facility
REGO	Renewable Energy Guarantee of Origin (certificate for 100% renewable sources used to generate the electricity).
SCCS	Sphera Cloud Corporate Sustainability reporting system for the Group's GHG emissions and other environmental metrics such as water and waste
SBT	Science Based Target
SECR	UK Government's Streamlined Energy and Carbon Reporting
TRIR	Total Recordable Incident Rate
UK SDS	UK Sustainability Disclosures Standards
UN SDG	United Nations Sustainable Development Goals