



**PERMASTEELISA
GROUP**

Sustainability at Permasteelisa Group

C02 Performance Ladder

Climate Transition Plan

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Table of contents

01 INTRODUCTION	4
01.1 Co2 Performance ladder	4
02 REDUCTION TARGETS	5
02.1 Medium-term carbon reduction targets - all scopes	5
02.2 Short-term carbon reduction targets - all scopes	5
02.3 Scope 1 and 2 specific targets	6
02.4 Translation of targets to BASE year fy26	7
03 REDUCTION STRATEGY AND ACTION PLAN	8
03.1 Medium-term reduction strategy - all scopes	8
03.2 Short-term actions - scope 1 and 2	8
03.3 Short-term actions - scope 3	9

Rev. #	Chapter	Revision
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01 INTRODUCTION

The construction industry has realised that we have to act now and start improving the human impact on the environment, if we want future generations to enjoy our planet the same way as previous generations did. Sustainability has finally become a key performance criterion in facade design, which allows us to create solutions and make decisions which were not viable before.

Our mission

Permasteelisa strives to be a front runner in the facade industry with our sustainability approach

To achieve this, we need to:

- Understand our environmental impact
- Develop knowledge and tools
- Deliver what we promise on the projects
- Show it to the world

01.1 CO₂ PERFORMANCE LADDER

The CO₂ Performance Ladder is an initiative for companies in the construction sector that want to be pro-active and set ambitious targets to reduce their carbon footprint as a company. The initiative is chosen by Permasteelisa Group, because it provides a structured framework to manage our sustainability developments. It is aligned with current and expected European legislation and helps us to stay ahead of what is strictly mandatory.

On 19th October 2023 the initial audit took place for the organisational boundary of the Dutch entity Scheldebouw B.V. We have been awarded the level 4 certification on the CO₂ Performance Ladder Handbook 3.1 and this has been maintained for three consecutive years. For this year the certification perimeter has been extended to include all European entities of Permasteelisa Group and the system has been updated to comply with Handbook 4.0. The aim is to achieve level 2 in the new three level structure, which is comparable to the previously achieved level for the Scheldebouw perimeter.

02 REDUCTION TARGETS

02.1 MEDIUM-TERM CARBON REDUCTION TARGETS - ALL SCOPES

In line with Paris agreements we must reduce our CO₂ emissions and waste to zero before the year 2050. Because this is a worldwide target, the general consensus is that developed countries need to reach this goal well before 2050 (around 2040) to compensate for developing countries. Before 2030 we already need to be well underway with our reduction target to make sure that we don't exceed the total global "carbon budget".

The Science Based Targets initiative (SBTi) is the most established initiative that encourages organisations to set targets to reduce their Green House Gas (GHG) emissions. They have a set of standards and guidelines to help target setting on different levels and with different scopes. Permasteelisa Europe sets their medium-term targets based on the following assumptions:

- Absolute Contraction Approach
- 1.5°C pathway
- Base year FY22
- Target year FY35

	Base year FY22	Target year FY35	% Reduction
Scope 1	4,934 tCO ₂ e	2,240 tCO ₂ e	-54.6%
Scope 2	1,053 tCO ₂ e	478 tCO ₂ e	-54.6%
Scope 3	131,540 tCO ₂ e	59,719 tCO ₂ e	-54.6%
Total	137,527 tCO ₂ e	62,437 tCO ₂ e	-54.6%

02.2 SHORT-TERM CARBON REDUCTION TARGETS - ALL SCOPES

In the table below the organisation's performance for FY26 is compared to the targets, using linear interpolation, which amounts to -4.2% reduction each year.

	Base year FY22	Target FY26	Achieved FY26
Scope 1	4,934 tCO ₂ e	4,105 tCO ₂ e -16.8%	2,544 tCO ₂ e -48.4%
Scope 2	1,053 tCO ₂ e	876 tCO ₂ e -16.8%	537 tCO ₂ e -49.0%
Scope 3 total	131,540 tCO ₂ e	109,442 tCO ₂ e -16.8%	65,822 tCO ₂ e -50.0%
Scope 1, 2 & 3 total	137,527 tCO ₂ e	114,423 tCO ₂ e -16.8%	68,902 tCO ₂ e -49.9%

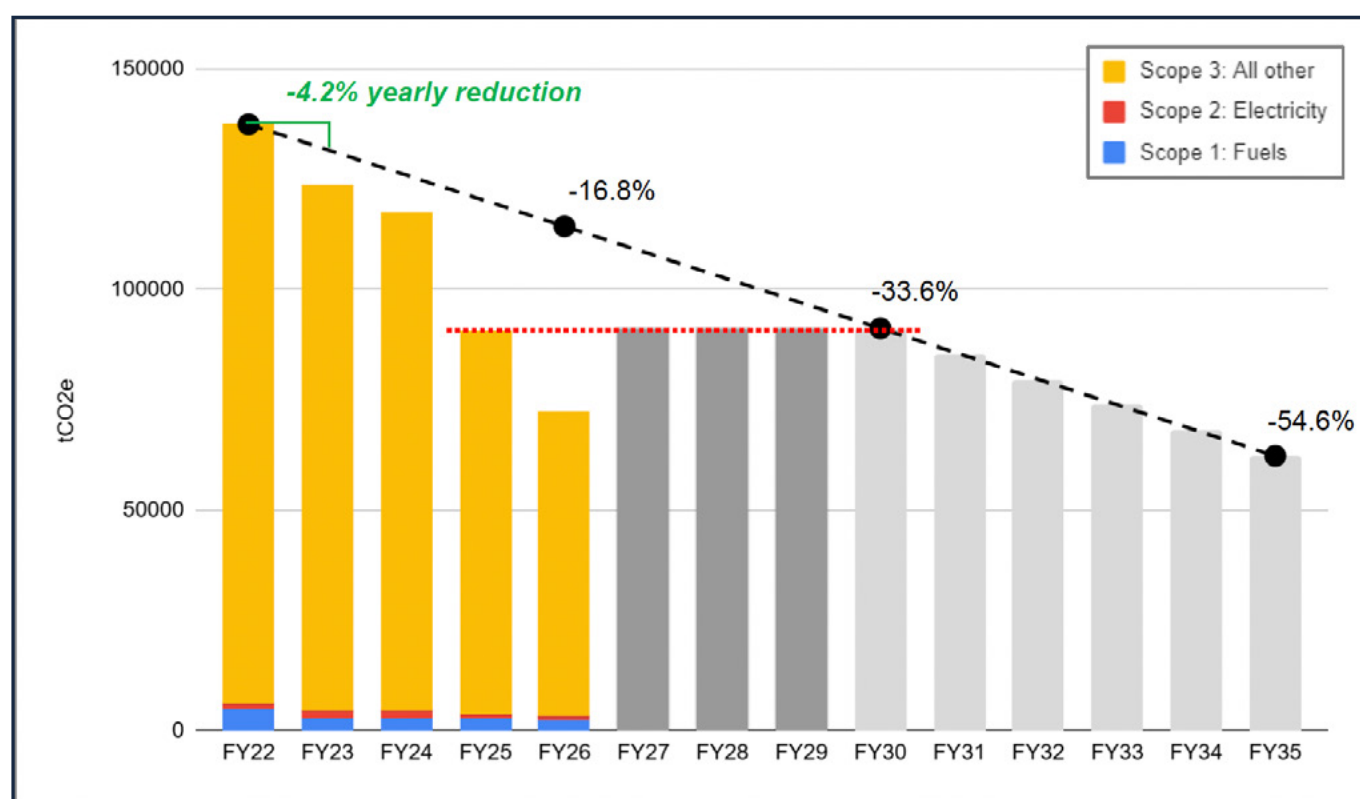
Permasteelisa Europe's emissions in FY26 were well below the target of -16.8% reduction for all scopes. For scope 1 and 2 this shows that our reduction measures have been very effective. For scope 3, however, it also shows the effect of reduced production activities and a corresponding reduction of purchased materials. On the short-term timescale of the next 1-3 years production activities are expected to increase again and then stabilise towards FY30. This means that we also expect the total absolute emissions in FY27-29 to increase compared to FY26. The aim for these intermediate years is not only to stay below the targeted linear reduction line of -4.2% from the FY22 baseline, but also not to exceed the FY30 target.

The target for FY30 compared to the base year FY22 is presented in the table below.

	Base year FY22	Target year FY30	% Reduction
Scope 1	4,934 tCO ₂ e	3,276 tCO ₂ e*	-33.6%
Scope 2	1,053 tCO ₂ e	699 tCO ₂ e*	-33.6%
Scope 3	131,540 tCO ₂ e	87,343 tCO ₂ e	-33.6%
Total	137,527 tCO ₂ e	91,318 tCO ₂ e	-33.6%

* Please refer to the next chapter for more details about the separate scope 1 and 2 targets.

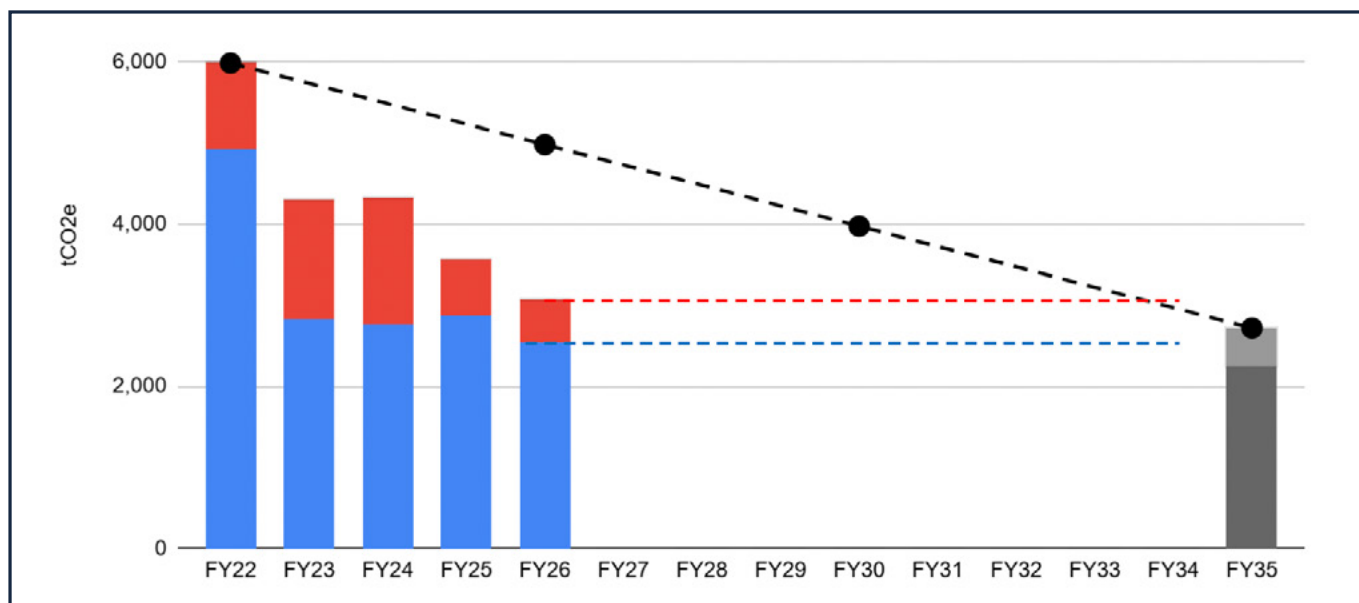
In the figure below the described medium- and short term carbon reduction targets are visualised.



02.3 SCOPE 1 AND 2 SPECIFIC TARGETS

The graph on the next page shows the scope 1 and 2 emissions separately compared to the targets. The scope 1 and 2 carbon reduction targets for FY30 have already been achieved in FY26. On the short-term timescale of FY27-29 the scope 1 and 2 emissions are expected to reduce further, because of the closure of the Middelburg production facility and the concentration of manufacturing activities on two locations instead of three. Increased production on the two remaining locations is not expected to cause a significant increase of their emissions, because they are mainly related to heating of the production halls and to a much lower extent caused by production activities like machining and handling of materials.

It seems feasible to set more ambitious targets for scope 1 and 2 than what has been described before. The reason not to do that yet, is that there's an interaction between scope 1 and 2 emissions when implementing reduction measures. A heat pump e.g. reduces natural gas consumption, but increases electricity consumption. A co-generator on the other hand, increases the natural gas consumption and reduces the electricity need from the grid. This makes it difficult to set more ambitious separate targets for scope 1 and 2 at the moment. We don't have the joined up picture ready yet on how to balance them for Permasteelisa Europe. We also want to focus our attention first on an ambitious but feasible scope 3 reduction strategy, because there we can make much more impact on the larger scale. As a minimum we aim not to increase our energy consumption and Scope 1 & 2 emissions compared to FY26. For FY35 the aim is to procure all our Scope 2 electricity from renewable sources.



02.4 TRANSLATION OF TARGETS TO BASE YEAR FY26

The CO2 Performance Ladder requires the use of a base year that is a maximum of two years back in time. Comparing the above described targets to our performance in FY26 gives the following translation.

Medium-term targets

	Base year FY26	Target year FY35	% Reduction
Scope 1	2,544 tCO2e	2,240 tCO2e	-11.9%
Scope 2	537 tCO2e	478 tCO2e	-11.0%
Scope 3	65,822 tCO2e	59,719 tCO2e	-9.3%
Total	68,902 tCO2e	62,437 tCO2e	-9.4%

Short-term targets

	Base year FY26	Target year FY27-30	% Max. abs. increase
Scope 1	2,544 tCO2e	2,544 tCO2e*	0.0%
Scope 2	537 tCO2e	537 tCO2e*	0.0%
Scope 3	65,822 tCO2e	87,343 tCO2e	32.7%
Total	68,902 tCO2e	90,424 tCO2e	31.2%

03 REDUCTION STRATEGY AND ACTION PLAN

03.1 MEDIUM-TERM REDUCTION STRATEGY - ALL SCOPES

PermaSteelisa Europe's carbon reduction strategy focusses on:

- Scope 1 & 2: CO₂ emissions that are directly influenced by the company (its own energy use)
- Scope 3: embodied carbon emissions during the production of our façades (value chain emissions)

Using the LCA (Life Cycle Analysis) method, we went through the entire life cycle of our facades and mapped out the environmental impact per phase. Our expectation was confirmed that currently the choice of our suppliers and the further agreements with them in particular determine the CO₂ footprint of our product. Transportation, waste and the activities in our own assembly facilities and on the building site have a much lower impact. Still they cannot be neglected, if only because they are important for the visibility and awareness of our CO₂ reduction policy, both internally and externally.

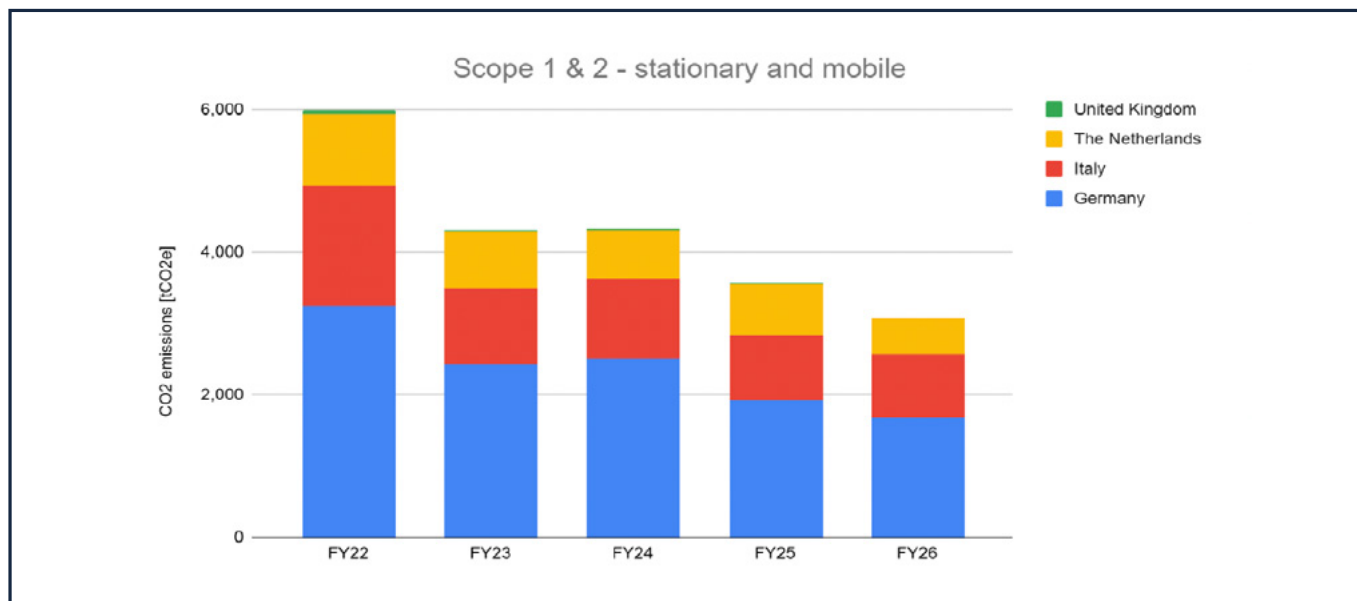
The sustainability developments at PermaSteelisa therefore focus on providing better insight for the project related design, engineering and purchasing decisions we have to make together with our clients. By comparing the environmental impact of different design and material related alternatives, we are able to make better informed decisions. We provide embodied carbon calculations from the early design stages on, update those regularly during the project execution phase and finalise the process by going through a full third party verification to obtain official Environmental Product Declarations (EPDs) for the specific design of that project. All of this in close collaboration with our client's project team to make sure that we meet their expectations, requirements and architectural design intent. With this approach we try to reduce the embodied carbon of our products in a holistic way instead of focussing on specific solutions.

A key aspect in the above described approach is that we have a clear understanding of the developments in our supply chain. To advise our clients on the design and material choices that have to be made, we have to be able to present a complete picture of all the technical, visual, commercial and planning related impacts of a certain (low-carbon) option. One of our focus points is to improve and maintain this level of knowledge.

Our analysis and reduction plan for the scope 1 and 2 emissions is focused on the energy consumption of the buildings and specifically the company-owned production facilities, because there we can make the most impact. Rented office locations make up a much smaller portion of the total emissions and are also more difficult to influence. Mobile scope 1 and 2 emissions are mainly leased cars, which are part of the broader travel policy including business travel and commuting under scope 3.

03.2 SHORT-TERM ACTIONS - SCOPE 1 AND 2

In the next figure PermaSteelisa Europe's scope 1 and 2 emissions are subdivided for the individual countries to show their relative impact. Germany has the most extensive production location and the largest company-owned premises including an office in Gundelfingen, which accounts for the biggest portion of scope 1 and 2 emissions in Europe. It also has a smaller rented office location in Würzburg. Italy also owns a large, but more modern, production facility and office in Vittorio Veneto, which emissions are significantly lower than Germany. The production facility and office in Middelburg, The Netherlands, was closed at the end of FY26 and the office was relocated to a rented building in the nearby city of Goes. There's a second Dutch rented office location in Heerlen. The United Kingdom only has one rented office in central London and therefore amounts to the lowest scope 1 and 2 emissions in the inventory.



In FY27 the scope 1 and 2 emissions are expected to reduce further, because of the closure of the Middelburg production facility and the concentration of manufacturing activities on two locations instead of three. Increased production on the two remaining locations is not expected to have a significant impact on the emissions there, because these are mainly related to heating of the production halls and to a much lower extent caused by electricity use for machining and handling of materials.

For FY28 and FY29 several smaller reduction initiatives are under consideration for the different locations. Before doing any large investments, we first want to see the effect of going back from three to two production facilities in Europe. It is also important to understand the correlation between the scope 1 and 2 emissions before setting more ambitious targets than were described in chapter 02. The focus is on setting ambitious but feasible targets for scope 3.

03.3 SHORT-TERM ACTIONS - SCOPE 3

The previously described organisational changes do not impact our general Scope 3 reduction approach. The sustainability developments at Permasteelisa Europe continue to focus on providing better insight to our clients about the environmental impact that different design alternatives have, so that they (and we) are able to make better informed decisions. The design options focus on a combination of the following aspects to achieve the biggest impact:

- Optimising the design to reduce the quantities of a material
- Comparing different materials, e.g. aluminium sheets vs. terracotta
- Comparing different suppliers and/or production methods, e.g. low-carbon aluminium billets

Recently completed and planned actions to reduce the embodied carbon of our products:

- Embodied carbon calculation now standard part of tender bid, even without client request
- Engagement with suppliers to stay informed about carbon reduction developments and technical and commercial feasibility. First overviews created and working on a more structured approach with the involvement of procurement. The focus is on aluminium extrusion billets and float glass production. For other materials our supply chain is more fragmented, so it is more difficult to influence.

- Using aluminium extrusions in our facades from billets produced by hydro-electricity and with higher recycled content.
- Glazing with a production process that has lower carbon emissions has also been introduced on the first suitable projects now.
- Alignment between the sister companies in Europe to adopt the same approach for Scope 3 emissions reduction.

In the past financial year we have seen a larger share of site installation activities on the total than in previous years. One reason is the reduced workload of typical new-built unitised façade elements' production. Another reason is an increase of service and maintenance activities and a shift towards retrofit and refurbishment projects. More and more office buildings are not completely demolished when they don't fit their purpose anymore, but are being renovated. This can stretch from a minor upgrade of the interior fit-out to a complete strip-out, only keeping the main concrete structure. Creating the same value for the client, using less new materials is the key challenge for the coming years.

Concentrating on the façade the extent of the intervention can also vary widely. The execution of the first projects has started in which only parts of the façade will be replaced and others stay in place. Permasteelisa is still determining how it wants to position itself and what the impact will be.



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