GREGGS ENVIRONMENTAL DOUBLE MATERIALITY ASSESSMENT

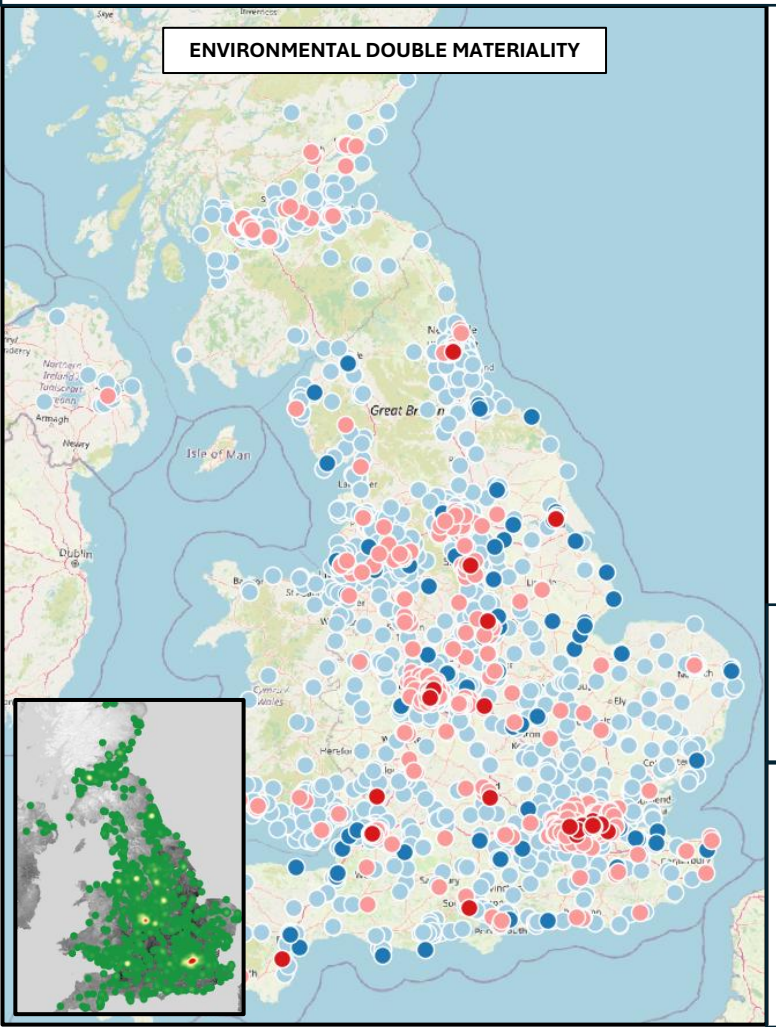
MapHorizon

Greggs' facilities have been mapped to understand both **how environmental hazards affect operations** and **how operations affect the surrounding environment.**

Several factors were analysed on a location-by-location basis, including:

- how exposed each site is to flood risk, poor air quality, and other physical climate hazards
- whether the site sits within environmentally constrained zones such as AQMAs, floodplains, or protected ecological areas

This enables Greggs to identify where physical climate risks intersect with environmental sensitivities, highlighting the locations where planning, mitigation, operational changes, or improved stewardship may be needed to meet ESG and ESRS expectations.



Dark Red – High Exposure & High Impact
These sites face significant environmental hazards (such as flooding or poor air quality) *and* contribute strongly to local environmental pressure. They represent the most critical double-materiality hotspots.

Light Red – Low Exposure & High Impact
Locations that are not highly exposed to climate or environmental hazards but still place considerable pressure on their surroundings—for example through emissions, runoff, or proximity to sensitive habitats.

Dark Blue – High Exposure & Low Impact
Sites that are strongly affected by environmental risks but do not significantly contribute to local environmental burdens. These represent operational vulnerabilities rather than environmental pressures.

Pale Blue – Low Exposure & Low Impact
Locations with minimal environmental exposure and negligible environmental impact. These are the least material from both a risk and responsibility perspective.

Top Environmental Double-Materiality Mitigations

1. Strengthen climate-resilience and reduce exposure at high-risk sites
Prioritise stores and suppliers in flood-exposed or AQMA-sensitive areas by implementing targeted resilience measures (SuDS, drainage improvements, and cleaner routing), reducing both climate-risk exposure and local environmental pressures.

2. Reduce operational environmental burden in sensitive locations
Target sites where Greggs contributes to runoff, air-shed stress, or ecological sensitivity by shifting to low-emission deliveries, improving waste and water management, and enhancing local habitats, thereby reducing impact materiality in line with ESRS E2 and E4.

3. Integrate location-specific environmental sensitivity into operations and planning
Embed environmental sensitivity scores into estate planning, procurement, logistics, and maintenance by adapting investment decisions, supplier engagement, and routing or refurbishment strategies around double-materiality hotspots to enhance long-term resilience and meet ESRS E1–E5 expectations.

39 (2%)	Greggs sites in **HE - HI** Double-Materiality quadrant
127 (6%)	Greggs sites in **LE - HI** Double-Materiality quadrant
520 (25%)	Greggs sites in **HE - LI** Double-Materiality quadrant
1355 (77%)	Greggs sites in **LE - LI** Double-Materiality quadrant
544 (27%)	Greggs sites in DEFRA Air Quality Management Areas (AQMA)
221 (11%)	Greggs sites in Environmental Agency (EA) Flood Zones (FZ2 & FZ3)

Top 5 UK Counties' / Unitary Authorities' **Double Materiality Score**

1	BIRMINGHAM	75
2	CITY OF BRISTOL	30.6
T3	NOTTINGHAM	28.2
T3	SHEFFIELD	28.2
5	WESTMINSTER	27.6

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MapHorizon

LEAP ASSESSMENT

Locate – All Greggs shops and key suppliers are mapped against Flood Zone 2 and 3 datasets, Air Quality Management Areas (AQMAs), and environmentally constrained zones to identify where operations intersect with physical climate hazards or regulated environmental areas. This step meets ESRS 2 – IRO-1 requirements for identifying locations where the undertaking interacts with environmental systems and where geographic vulnerabilities exist. By establishing this spatial baseline, the organisation can demonstrate visibility over site-specific environmental dependencies and constraints, as required under ESRS E1 (Climate Change) and E2 (Pollution).

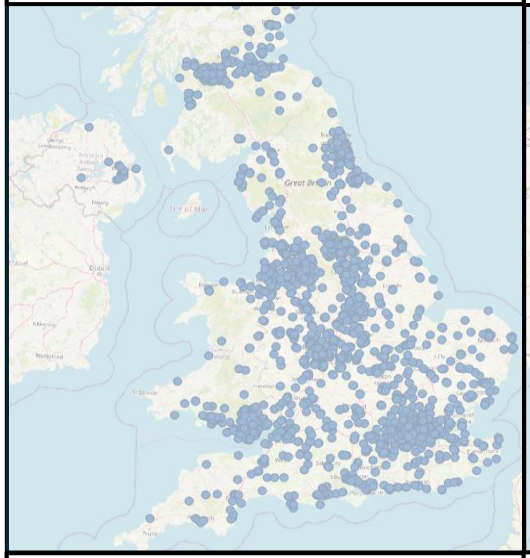
Evaluate – Each location is assessed for the degree of physical exposure it faces—such as flood likelihood or air-quality pressures—and for the regulatory or environmental sensitivity of its setting. This includes determining whether a site sits inside an AQMA, within a floodplain, or in another area subject to heightened environmental rules. This satisfies ESRS 2 – IRO-2, which requires the evaluation of environmental impacts, dependencies, and risks, and supports thematic assessments required under E1 (physical climate risks) and E2 (air-quality constraints). This stage also helps prepare disclosures around site-level environmental context required by E4 (Biodiversity & Ecosystems) where constrained areas overlap with ecological designations.

Assess – Exposure and constraint indicators are combined into a Double Materiality Score, aligning with ESRS expectations to determine which environmental matters are both material as impacts (how operations affect the environment) and material as risks (how environmental conditions affect operations). This step directly supports ESRS 2 – IRO-3 (materiality determination process). Sites with high exposure and high environmental sensitivity are highlighted as priority "double-materiality hotspots," enabling clear justification of material environmental topics in accordance with ESRS E1–E5.

Prepare – Insights from the analysis inform targeted mitigation actions, including site resilience upgrades in flood-exposed zones, adjusted delivery routing inside AQMAs, and strengthened operational compliance in environmentally constrained areas. This supports ESRS 2 – SBM (Strategy) and risk-management disclosures under E1, E2, and E4, demonstrating how the organisation plans to prevent, mitigate, or adapt to identified impacts and risks. These actions help ensure the business remains resilient to climate hazards, minimises its environmental footprint, and satisfies ESRS reporting requirements for managing material environmental issues across the value chain.

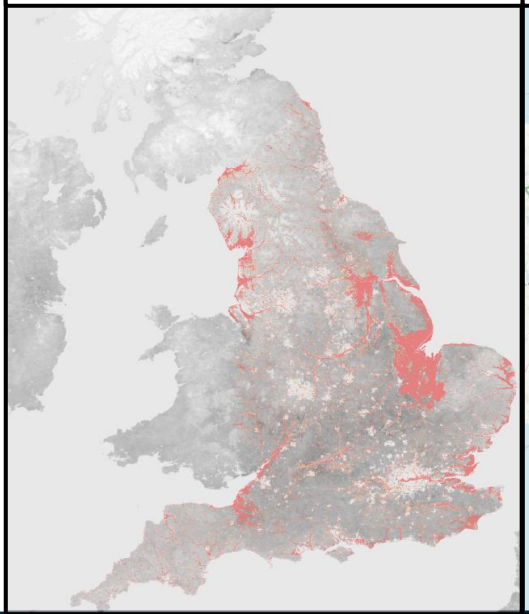
SOURCE DATA

Greggs Facilities



DEFRA / Local Authorities
Air Quality Management Areas (AQMAs)

Environment Agency Flood Risk Data
(Flood Zone Lvl 2 & 3)



UK Counties / Unitary Authorities