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## Carbon Footprint Assurance Statement

Ricardo Energy & Environment has been working with YBS Group (YBS) in 2016 to independently assure the Group's carbon footprints for 2012, 2013, 2014, 2015 and 2016. This statement summarises the outcome of the review. Ricardo Energy & Environment's findings and recommendations are given in the *YBS Group Carbon Footprint Assurance* report, which is provided as a separate document.

### Assurance period

The assurance review of YBS' carbon footprint has been carried out for each of the five carbon footprint years, 2012 to 2016 inclusive, covering the period from January 1<sup>st</sup> until December 31<sup>st</sup>. This is with the exception of the 2016 footprint, where data was only available up until October 2016 for water and company and private car mileage, and up until November for gas, rail and staff air travel. In these cases estimates were made for the remaining month/s of the year. For electricity a full year of data was provided.

### Level and scope of assurance

Ricardo Energy & Environment has carried out a limited level assurance review, which included the review of a 5% sample of the primary data on which the footprints are based.

The assurance exercise has been carried out for YBS' carbon footprints, which cover the following emissions associated with its activities, where:

- ✓ means robust and reliable data is provided;
- ✓ means data is provided for the year, but the data quality cannot be guaranteed (i.e. there are some data gaps or estimates made);
- ✗ means data is not captured.

	2012	2013	2014	2015	2016
<b>Scope 1</b>					
Generation of heat (natural gas)	✓	✓	✓	✓	✓
Company vehicles used on company business	✓	✓	✓	✓	✓
<b>Scope 2</b>					
Electricity	✓	✓	✓	✓	✓
<b>Scope 3</b>					
Transmission and distribution losses from purchased electricity	✓	✓	✓	✓	✓
Private vehicles used on company business	✗	✗	✗	✓	✓
Business travel by air	✗	✗	✗	✓	✓
Business travel by rail	✗	✗	✗	✓	✓
Waste	✗	✗	✗	✓	✓
Water consumption and wastewater generated	✓	✓	✓	✓	✓

It should be noted that no visits were made to YBS premises to review on-site data and systems.

**Ricardo-AEA Head Office**  
 Gemini Building  
 Fermi Avenue  
 Harwell, Didcot  
 Oxfordshire  
 OX11 0QR, UK

**Tel:** +44 (0)1235 75 3000  
**Fax:** +44 (0)1235 75 3001

**Ricardo-AEA Registered Office**  
 Shoreham Technical Centre  
 Shoreham-by-Sea  
 West Sussex, BN43 5FG, UK

**Registered in England No.**  
 08229264  
**VAT Registration No.**  
 GB 144024745



## Methodology

In undertaking the assurance exercise, Ricardo Energy & Environment has reviewed YBS' carbon footprint data collection and calculation methodologies against the requirements the ISO 14064-3 (Specification with guidance for the validation and verification of greenhouse gas assertions) and the GHG Protocol Corporate Standard.

A material error is defined in the assurance plan as a 5% error in an emissions source.

Full details of the scope of assurance and methodology used are given in the separate document *YBS Group Carbon Footprint Assurance* report.

## Ricardo Energy & Environment's opinion

Based on the review of the 2012-2016 carbon footprints, Ricardo Energy & Environment is able to provide the following opinions:

- YBS continues to make good progress in calculating its carbon footprints and has set up credible processes for collating data and calculating emissions. It should therefore be commended for the efforts that it has made.
- The data sources used to calculate the footprint are robust and, in instances where future improvements can be made, it is clear that YBS will work towards these as part of the on-going improvement of its footprint calculation process.
- There are some gaps within the data collected for the years 2012-2014, therefore it is not possible to guarantee that there are no material errors present in the data for this period.
- The 2015 and 2016 footprints show a much improved scope and robustness in data collection, with both waste and business travel included.
- No refrigeration data has been captured and we recommend that YBS looks to include this within future carbon footprints.
- In 2015 a new mileage capturing database for company and private car use came into play, but some data was still captured in the older system and may not be included within the 2015 footprint. Therefore it is possible that there may be some under reporting of data. However, should the 2015 mileage data be the same as the 2016 values there would be less than 2% discrepancy in the overall 2015 carbon footprint.
- In accordance with the points above, we can make the following final opinion<sup>1</sup>:

Based on the process and procedures conducted, there is **no evidence** that the 2015 and 2016 GHG assertion:

- is not materially correct and is not a fair representation of GHG data and information, and
- has not been prepared in accordance with the ISO 14064-1 and the GHG Protocol Corporate Standard.

YBS should keep up this good effort and Ricardo Energy & Environment recommends that YBS undertakes a similar carbon footprint assurance, for its 2017 footprint, in 12 months time.

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<sup>1</sup> Note this is standard text for a limited assurance against ISO 14064-3.

### **Independence and competence**

Ricardo Energy & Environment is one of the world's leading energy and climate change consultancies, with over 1,000 internationally respected experts in the fields of energy, air quality, resource efficiency, transport, sustainability and economics. It has been involved in ground breaking technical and policy development across the environmental spectrum for the last 40 years, and continues to play a lead role as advisor to governments and major corporations.

### **Validity of statement**

This statement is valid for the carbon footprint assurance review, for the periods from 1<sup>st</sup> January 2012 to 31<sup>st</sup> December 2016.

Ricardo Energy & Environment accepts no liability whatsoever to any third party for any loss or damage arising from any interpretation or reliance upon this assessment.

### **Ricardo Energy & Environment**

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**Rebecca Turner, Principal Consultant,  
Carbon Management**

T: 01235 75 3650

E: [rebecca.turner@ricardo.com](mailto:rebecca.turner@ricardo.com)



**Rebekah Watson, Senior Consultant,  
Carbon Management**

T: 0123 575 3087

E: [rebekah.watson@ricardo.com](mailto:rebekah.watson@ricardo.com)