

Date: 27/01/2022

Carbon Footprint Verification Statement

Ricardo Energy & Environment has been working with YBS Group (YBS) in 2022 to independently verify the Group's carbon footprint for 2021. This statement summarises the outcome of the review. Ricardo Energy & Environment's findings and recommendations are given in the *YBS Group Carbon Footprint Verification* report, which is provided as a separate document.

Verification period

The verification review of YBS's carbon footprint has been carried out for the year, 2021 covering the period from January 1st 2021 to December 31st 2021. It should be noted that consumption for some emissions sources, December data was based upon reasonable estimates. This was done in order to meet the required YBS annual reporting deadline. These emissions areas can be viewed below.

Emissions sources with December averages
Confidential Waste
Generator Fuels
Van Miles
Electric Company Car Mileage
Head Office Waste

The verification of SECR against reporting criteria has been carried out for the same period.

Level and scope of assurance

Ricardo Energy & Environment has carried out a limited level assurance review, which included the review of the data input into the footprint and a 5% sample of the primary data on which the footprint is based.

The verification exercise has been carried out for the YBS' carbon footprint, covering the following emissions associated with its activities.

	2021 CO ₂ e (tonnes)	
	Location-based	Market-based
Generation of heat (natural gas)	1,766	1,286
Generation of heat (biogas)	0	1
Diesel (Back-up Generators)	3	3
Refrigerant Gases	18	18
Company vehicles used on company business	2	2
Scope 1	1,789	1,309
Electricity consumption	2,378	0

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Scope 2	2,378	0
Well to Tank (WTT) Fuels	303	284
WTT UK and overseas electricity	674	674
Transmission and distribution losses from purchased electricity	210	210
Water consumption and wastewater generated	11	11
Waste	9	9
Business travel by air (including WTT)	1	1
Business travel by land (including (WTT)	64	64
WTT Delivery Vehicles	0	0
Hotel stay	2	2
Scope 3	1,275	1,256
Total	5,442	2,565

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

Streamlined Energy and Carbon Reporting

Ricardo Energy & Environment have reviewed YBS SECR calculations against the following top-level SECR requirements:

- UK energy use (at least gas, electricity and transport). Transport is only where the organisation is responsible for purchasing the fuel is required for mandatory reporting
- Associated greenhouse gas emissions (GHG)
- Previous year's figures for energy use and GHG emissions (except in the first year)
- At least one intensity ratio (e.g. emission per full time equivalent (FTE) staff numbers or turnover)
- Information about energy efficiency action taken in the organisation's financial year
- The methodology used in the calculation of disclosures

This applies to the YBS draft, made available to Ricardo on 27/01/2022.

Methodology

In undertaking the verification exercise, Ricardo Energy & Environment has reviewed YBS' carbon footprint data collection and calculation methodologies against the requirements of 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 verification plan as a 5% error in an emissions source.

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

Ricardo Energy & Environment's verification opinion

- 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. In instances where future improvements can be made, it is clear that YBS will work towards these as part of the ongoing improvement of its footprint calculation process.
- In accordance with the points above, we can provide the following final opinion¹:

Based on the process and procedures conducted, there is no evidence that the 2021 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 verification, for its 2022 footprint, in 12 months' time.

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 verification review for the periods from January 1st 2021, to December 31st 2021.

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.

¹ Note this is standard text for a limited assurance against 14064-3.

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