

Date: 28/01/20

## Carbon Footprint Assurance Statement

Ricardo Energy & Environment has been working with YBS Group (YBS) in 2020 to independently assure the Group's carbon footprint for 2019. 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 the carbon footprint year, 2019 covering the period from December 1<sup>st</sup> 2018 to November 31<sup>st</sup> 2019.

### 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 sample of the primary data on which the footprint is based.

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

	2019 CO <sub>2</sub> e (kilograms)
<b>Scope 1</b>	
Generation of heat (natural gas)	974,821
Diesel (Back-up Generators)	44,553
Company vehicles used on company business	271,070
<b>Scope 2</b>	
Electricity consumption	3,051,100
Electricity for Electric Vehicles	147
<b>Scope 3</b>	
Well to Tank (WTT) Fuels	136,994
WTT UK and overseas electricity	36,169
Transmission and distribution losses from purchased electricity	259,046
Water consumption and waste water generated	33,284
Waste	8,754
Business travel by air (including WTT)	91,144
Business travel by land (including (WTT)	267,756
WTT Delivery Vehicles	2,144
Hotel stay	76,525
<b>Total</b>	<b>5,253,507</b>

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

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## Methodology

In undertaking the assurance 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 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 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 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. YBS has already implemented some of the improvements from last year's assurance exercise.
- No refrigeration data has been captured, and we recommend that YBS looks to include this within future carbon footprints.
- In accordance with the points above, we can provide the following final opinion<sup>1</sup>:

Based on the process and procedures conducted, there is no evidence that the 2019 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 2020 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.

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

### Validity of statement

This statement is valid for the carbon footprint assurance review, for the periods from December 1st 2018 to November 31st 2019.

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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