

Date: 19/02/19

Carbon Footprint Assurance Statement

Ricardo Energy & Environment has been working with YBS Group (YBS) in 2019 to independently assure the Group's carbon footprint for 2018. 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, 2018 covering the period from January 1st until December 31st.

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 footprint is based.

The assurance exercise has been carried out for the YBS' carbon footprint, which covers 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 many estimates made);

	2018
Scope 1	
Generation of heat (natural gas)	✓
Company vehicles used on company business	✓
Scope 2	
Electricity	✓
Scope 3	
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 waste water generated	✓

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

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.

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



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 or fuel oil 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 opinion¹:

Based on the process and procedures conducted, there is no evidence that the 2018 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 2019 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 assurance review, for the periods from 1st January to 31st December 2018.

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.

Ricardo Energy & Environment

February 2019



Rebekah Bramwell

Senior Consultant, Sustainability, Energy
& Carbon Management

T: 01235 753 087

E: rebekah.bramwell@ricardo.com



Rebecca Turner

Principal Consultant, Sustainability,
Energy & Carbon Management

T: 01235 753650

E: rebecca.turner@ricardo.com