Carbon emissions reduction plan - YES Energy Solutions CIC – year to December 2025

1. Introduction

YES is committed to reducing its carbon footprint and promoting a sustainable future. The carbon emissions reduction plan is to be read in conjunction with our Environmental management statement and outlines our strategic report to minimising greenhouse gas emissions (GHG) across all aspects of our operations. To align with client and delivery contracts, we aim to be net zero by 2030. A third party does currently not verify this plan.

2. Carbon emissions reporting

We use baseline data as a reference point for the reduction of emissions within our company. We have adopted a total tCO2e per FTE reporting format to allow for increasing staff numbers as our company grows year on year.

3. Commentary

In 2025 the consolidation of the changes which had impacted YES at the end of the previous year, namely the move to a new property, new EV car policy and a continued expansion of work and staff numbers, were seen over a full year.

We saw a continued reversal of the reduction in Scope2 emissions as we moved to a fully electricity power building and away from gas heating and hot water.

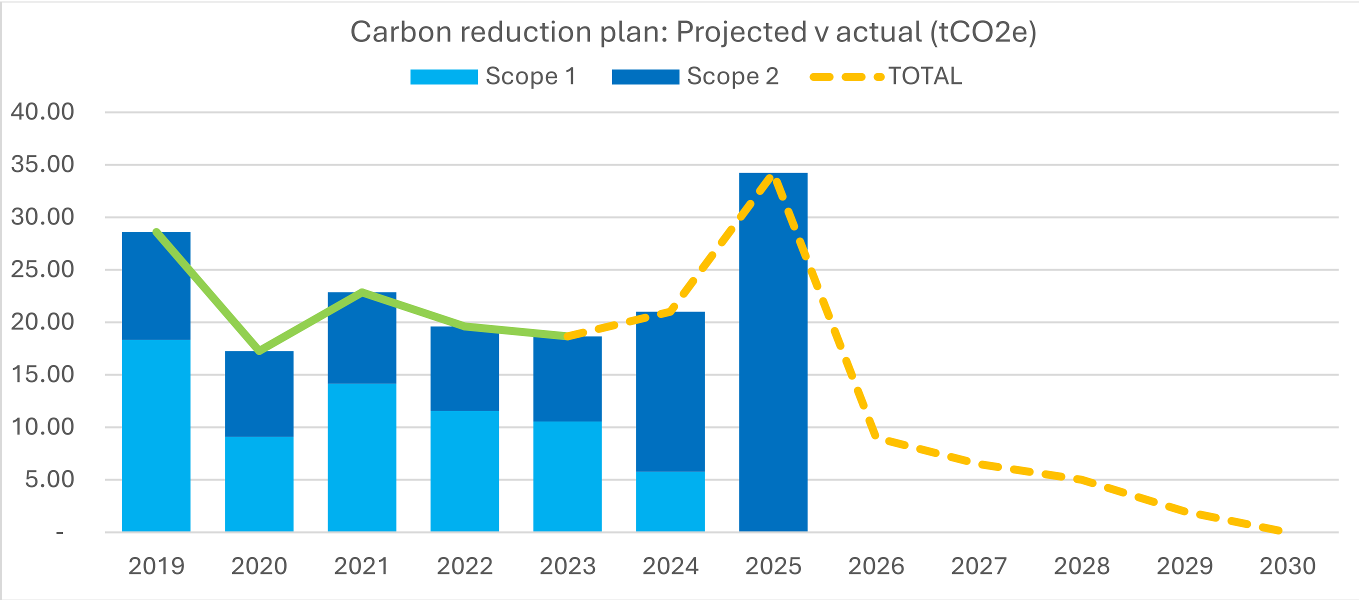
We have now had the first full year of data for the office heating and cooling provided by air source heat pumps as well as the impact of the new EV policy. Using the data over the time we have begun to better understand the operation of the system and potential additional controls we need to put in place to better optimise the use of the new system and ensure behaviours support the benefits of moving to a more sustainable energy source. This will include engaging the ASHP manufacturers to seek options to optimise the utilisation of the multiunit system. However, we know our power purchase is for renewable electricity only. The EV policy has already seen approximately 25% of all business mileage undertaken being driven by EVs, a trend we hope to continue.

We will be commissioning an external specialist body to review our current reporting, suggest changes and seek to capture our Scope 3 emissions from the work we instruct and undertaken by our network of contracted installers. This work is expected to be completed by the middle of 2026 and we will use the learnings to better understand our opportunities and communicate the findings to help influence others to adopt a lower carbon approach.

4. YES Scope 1&2 emissions reporting

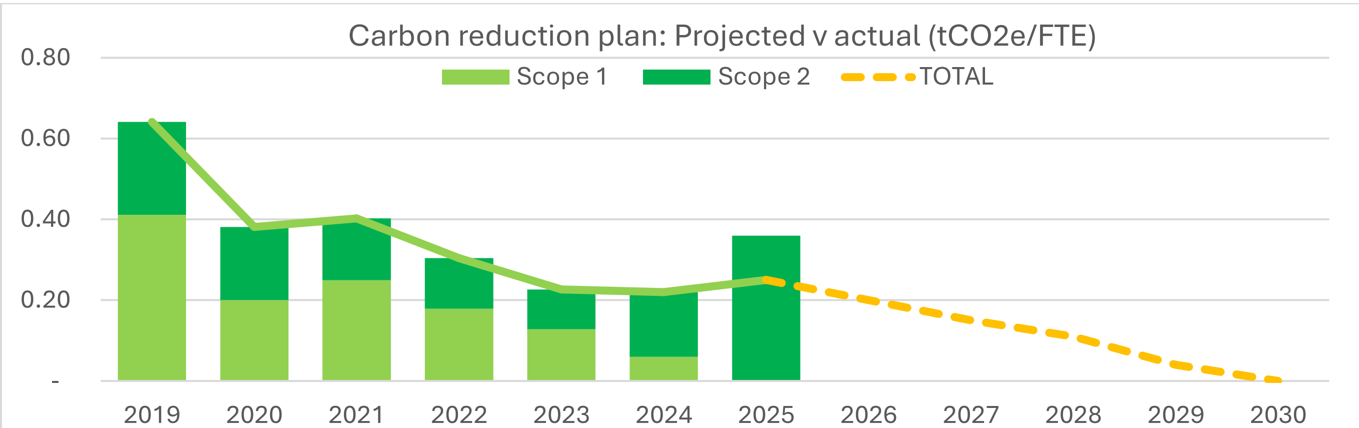
tCO2e

Year	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Scope 1	18.33	9.08	14.15	11.56	10.55	5.76	0					0
Scope 2	10.27	8.19	8.71	8.05	8.11	15.24	34.23					0
TOTAL	28.60	17.27	22.85	19.61	18.67	21.00	34.23	9.00	6.50	5.00	2.00	-
Reduction	0%	39.6%	20.1%	31.4%	34.7%	26.6%	-19.7%	68.5%	77.3%	82.5%	93.0%	100%



tCO2e by FTE

Year	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Scope 1	0.41	0.20	0.25	0.18	0.13	0.06	-					0
Scope 2	0.23	0.18	0.15	0.12	0.10	0.16	0.36					0
TOTAL	0.64	0.38	0.40	0.30	0.23	0.22	0.25	0.20	0.15	0.11	0.04	-
Reduction	0%	40.5%	37.3%	52.6%	64.7%	65.7%	61.0%	68.8%	76.6%	82.8%	93.8%	100.0%



5. Measurement of carbon emissions footprint

Emissions have been recorded and reported in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard and uses the appropriate Government emission conversion factors for greenhouse gas company reporting. For this reporting we used the 2025 dataset.

The categories used to measure our emissions are:

- Office energy use – electricity consumption (as the new office location has no gas supply) but includes separately measures EV charging points.
- Office water usage - water consumption.
- Office waste – recycling and industrial waste from our office.
- External meetings and events – emissions used for public transport and business mileage.

6. Completed carbon reduction initiatives

The following environmental management measures and projects have been completed or implemented thus far:

Category	Implementation
Travel	• All fleet vehicles removed due to high emissions. • Business mileage recorded monthly. • Public transport preferred method of travel. • Travelling in pairs to meetings / events when driving. • Appointments for site staff are batched into locations. • We have implemented an Electric Vehicle (EV) scheme – staff have the option to lease an EV on a 'salary sacrifice scheme. • Private EV users are provided a benefit of free charging for the first year of their EV
Office	• Lights are all LED and run on a timer switch and main Teams room screens have sleep timer. • A-rated office equipment (laptops / printers). • All printers are filled with recycled paper. • We consider purchases to reduce delivery emissions. • Electronic methods of communication preferred (i.e., Teams meetings / digital contracts to supply chain). • Heating and cooling and locked, as are windows to allow the optimising of systems. • Bathroom electric heaters have timers to reduce unnecessary usage.
People	• Ongoing behaviour training implemented for staff including environmental training upon induction and regular environmental updates during monthly staff meetings. (i.e., recycling reminders) • Staff are reminded about the importance of reducing our carbon footprint via communications on Teams, our Intranet and in staff meetings.

6.1. Subcontractors

We only collaborate with subcontractors and supply chain partners who have a similar outlook to us on environmental issues. Our supply chain selection and management are covered by our ISO9001 Quality Management System, which requires an initial assessment of all suppliers. When choosing to collaborate with a new supplier we collect a range of documentation, including their Quality Management Systems and Environmental Policies. To ensure that emissions are kept low during delivery, we appoint local contractors to help reduce carbon emissions.

Materials

All materials used on-site are obtained from manufacturers with a strong ethical record for producing products that minimise impact on the environment, whilst also providing excellent performance and durability. For example, one of our leading subcontractors uses the Greutherm EPS system from Licata, a robust EWI composition that can help the average household save around 890kg of carbon each year.

Waste management

Due to the nature of the contracts we deliver, there is no need for waste/materials to be left on site during assessments. However YES have an upper tier waste carrier licence and always ensure excess materials are appropriately disposed of. When waste materials are required to be removed from site, our staff always recycle appropriate components and work with refuse centres that are close to the location of our projects.

7. Monitoring and reporting

Carbon emissions are reported monthly and are now to be included in the monthly reporting pack for the CEO meeting. Annually the Board are informed of the prior year reporting and can challenge or discuss the progress towards the target. Currently this cycle is being reviewed due to a change in the cadence of Board meetings.

Duncan McCombie
Chief Executive
YES Energy Solutions CIC
February 2025