AUGUST 2026

PLUSCARBON

Youth Sport Trust
2025 Organisational Footprint

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Summary:

This report outlines the GHG Emissions for Youth Sport Trust (YST) from 1 April 2025 to 31 March 2026 (FY2025). Emissions reporting boundaries for this report included:

- Electricity usage (Scope 2)
- Site gas usage (Scope 1)
- Employee Commuting (Scope 3)
- Business Travel (Scope 3)
- Energy Supply (Scope 3)
- *(NEW)* Water Consumption (Scope 3)

Emissions are calculated using the GHG protocol corporate standard methodology. Access to full GHG emissions data sets and methodology is available within the PlusCarbon calculation platform.

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Introduction

The Youth Sport Trust (YST) has engaged PlusCarbon to undertake a comprehensive analysis of the greenhouse gas (GHG) emissions resulting from its organisational operations between 1 April 2025 and 31 March 2026 (FY2025). This report quantifies and evaluates the direct and indirect GHG emissions associated with YST's activities for this reporting period.

FY2025 marks the third year of emissions reporting that the YST has performed in partnership with FuturePlus.

This report:

- Covers the organisational footprint of YST as outlined in the "Scope" section of this report.
- Is prepared in accordance with the Greenhouse Gas Protocol standards, including the Corporate Accounting and Reporting Standard (2004) and the Corporate Value Chain Accounting and Reporting Standard (2011).
- Applies the Operational Control reporting approach.
- Prioritises the use of primary data for all major emission sources and applies a consistent and conservative calculation approach where primary data is unavailable.
- Offers a clear methodology, including details on all data exclusions and assumptions.
- Reports emissions under a Market-based approach. Full GHG Protocol aligned disclosures are provided in Appendix A.

Calculating the emissions associated with YST's operations offers several benefits:

- Quantification: To accurately measure the GHG emissions from direct operations, indirect operations (upstream and downstream), and electricity use, as defined within the scope of this report.
- Evaluation: To identify major emission sources and highlight opportunities for reduction.
- Preparation: To enhance YST's emissions reporting capabilities and ensure readiness for future regulatory requirements.
- Engagement: To provide data-driven insights to raise awareness about the environmental impacts of the business.

Methodology

Data collection and analysis, and reporting methodology follow the GHG Protocol Corporate Accounting and Reporting Standard, developed by The World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). This globally recognised framework is a trusted methodology for carbon accounting, used by businesses to measure and report their GHG emissions.ar

The Greenhouse Gas Protocol classifies emissions into 3 scopes and 21 categories:

- Scope 1: Direct GHG emissions originate from sources owned or controlled by the organisation.
- Scope 2: Indirect GHG emissions result from purchased electricity and other energy carriers.
- Scope 3: Other indirect GHG emissions beyond those covered by Scope 2 that happen elsewhere in the value chain, both upstream and downstream.

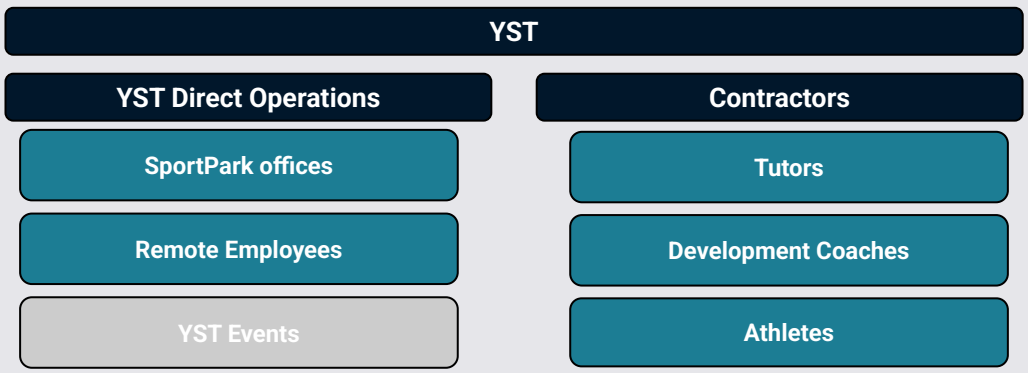
These scopes are further subdivided into distinct activity categories to allow for clear quantification and comparability of organisational emissions. To assess the global warming impact of emissions, the GHGs are evaluated using the Global Warming Potential (GWP) over a 100-year timeframe.

Organisational Boundaries

The organisational boundaries for this report were set using the operational control approach for consolidation. Under this approach, the organisation accounts for 100% of the GHG emissions from operations and the value chain over which it has operational control.

The scope of this report covers all permanent, physical locations where YST operates. The YST organises and holds a number of in-person events each year, however emissions from these events are not included within the scope of this report.

All departments are included within the scope of this emissions assessment, along with the business travel emissions of Athlete, Development Coach and Tutor Contractors.



This approach enables a thorough and consistent analysis of emissions, capturing site operations, business travel and employee commuting across all functional areas, while ensuring meaningful year-on-year comparability.

Operational Boundaries

Using the Operational Control Approach, the YST has identified relevant emissions sources as they relate to the emissions categories defined by the GHG Protocol.

As only partial reporting occurred within this reporting period, not all in-scope emissions are included within this report. A detailed summary of excluded emissions can be found in the supplementary report.

Table 1: Reporting boundaries

Emission Category	YST
Scope 1: Stationary Combustion	Y
Scope 1: Mobile Combustion	Y
Scope 1: Process Emissions	N/A
Scope 1: Fugitive Emissions	N
Scope 2: Purchased Electricity	Y
Scope 2: Purchased Steam, Heat, or Cooling	N/A
Scope 3: Purchased Goods and Services (1)	P
Scope 3: Capital Goods	N
Scope 3: Fuel- and Energy-Related Activities	Y
Scope 3: Upstream Transportation and Distribution	N
Scope 3: Waste Generated in Operations (2)	P
Scope 3: Business Travel	Y
Scope 3: Employee Commuting	Y
Scope 3: Upstream Leased Assets	N/A
Scope 3: Downstream Transportation and Distribution	N/A
Scope 3: Processing of Sold Products	N/A
Scope 3: Use of Sold Products	N/A
Scope 3: End-of-life Treatment of Sold Products	N/A
Scope 3: Downstream Leased Assets	N/A
Scope 3: Franchises	N/A
Scope 3: Investments	N/A

The table to the left outlines the operational boundaries for the YST.

In this table:
Y: Inscope data sources are fully reported.
P: Partial data reporting (see details)
N: Data not reported.
N/A: No emissions.

Notes:
(1)(2) - Emissions from water supply and wastewater treatment have been calculated and included in this report. For clarity, these emissions are report as “Water” emissions, but would typically occur in “Purchased Goods and Services” and “Waste Generate in Operations”, Scope 3 categories.

Reporting Boundaries

The reporting boundaries used within this report are aligned with the GHG Protocol Corporate Standard. Details on the description of the activity categories, and their respective GHG Protocol references can be found in the table below.

While this reporting is aligned with the GHG Protocol standard, it is not a complete account of YST's full organisational emissions footprint.

The reporting boundaries have been extended for FY2025 to include emissions from water supply and treatment. For comparability, historic data has also been included in previous years footprints. This will marginally increase previously reported footprints.

Table 2. Summary of in scope emissions reporting categories.

Emissions Categorisation		Description of significant sources	GHG Protocol Reference
Scope 1	Onsite Gas	Emissions resulting from the combustion of natural gas purchased from utility providers for operational sites.	1.1 Stationary combustion
Scope 2	Electricity	Emissions resulting from the generation of electricity purchased by the company for permanent sites.	2.1 Purchased electricity
Scope 3	Employee Commuting	Emissions arising from the daily commuting of employees to and from their place of work. Employee commuting refers to the regular travel by employees from their homes to their usual place of work and back, using a car or public transport. Energy and heating emissions from employees working from home locations are also considered within this category.	2.7 Employee Commuting
	Business Travel	Emissions resulting from business travel activities conducted by the employees of the YST as well as direct contractors of the Learning Academy (Tutors, Mentors, and Development coaches). Business travel refers to any travel undertaken by staff for work-related purposes that require them to travel outside their usual work locations*. This also includes any hotels used by employees during business trips. Travel of fully remote workers to YST sites is also reported within this category.	2.6 Business Travel
	Energy Supply	Emissions from the extraction, production, and transportation of fuels and energy purchased and consumed by YST. This considers the Well-to-Tank and Transmission and Distribution Losses for Scope 1 and 2 fuel and energy use.	3.3 Fuel- and energy-related activities
	Water Supply & Treatment	Emissions from the supply and treatment of water used at YST's operational sites, supplied by utility providers.	3.1 Purchased Goods & Services / 3.5 Waste

Exclusions

Emissions sources excluded from reporting include the following:

- Scope 1 - Fugitive Emissions - Sources are deemed insignificant
- Scope 3 - Categories 1, 2, 4, 5, 8 - 15. Due to lack of data availability.
- Category 7 - Vehicles - Commuting emissions are estimated by assessing emissions of the primary mode of transport used for commutes. Emissions from any secondary modes of transport, or transport modes not indicated in the reporting boundaries was excluded (e.g. taxi and active transport). These emissions are considered to be of negligible impact.
- Category 6 - Contractors - Business travel of contractor groups not identified within the reporting boundaries is not included.
- Temporary sites and events - The YST operates a number of events at temporary sites, emissions from these events are not included within the reporting scope. This includes accommodation procured by YST to operate the events.

Assumptions

In preparing this carbon emissions report, several key assumptions were made to ensure the accuracy, consistency, and comprehensiveness of the data and analysis. These assumptions are critical in guiding the methodology and interpretation of the results presented. They include:

Table 3. Key assumption details

Description	Assumption Details
Category 7 - Vehicles	Commuting where vehicle type was not specified used emissions factors for an average car. Where data provided transport type as “Public Transport”, a conservative approach was taken, and emissions factors for local buses were used.
Category 7 - Work from home	Work from home emissions are calculated using UK Government emissions conversion factors. These do not take into account the specific energy consumption of individual employees homes, and instead take a view of the average household.
Category 6 - Flights	Flights are assumed to be average passenger class where data on seat type was not available. Emissions calculations include consideration of the indirect effect of non-CO_2 emissions (e.g. water vapour, contrails, NOx) also known as radiative forcing.
Scope 3 - Water	Water disposal is assumed to approximately equal water supply, as no YST activities permanently consume significant amounts of water.
All data	Data was provided to FuturePlus by the YST in spreadsheet format. Calculations and reporting have been performed under the assumption that the data provided is accurate and complete.

Data Collection

Data collection plays an important role in determining the quality of emissions reporting. Emissions data for the YST's FY2025 report was calculated in the following ways:

- Electricity emissions were calculated using consumption data, where exact kWh of usage was metered.
- Gas emissions were calculated using consumption data, where kWh of consumption were allocated by Loughborough University based on estimated consumption.
- Water supply and treatment emissions were calculated using consumption data, where water usage has been metered.
- A mix of methods have been used to calculate Business Travel emissions, based on data availability. Vehicle mileage was used to calculate car data. A mix of travel platform information and company expense systems was used to calculate other transportation data.
- Employee commuting and home working emissions were calculated using average weekly working patterns for employees, to estimate commuting mileage and home working schedules.

YST is solely responsible for the preparation of the consumption data provided to FuturePlus. YST understands this data (to the best of their knowledge) to be an accurate and complete representation of their business operations. It is the responsibility of FuturePlus to perform the calculation of GHG emissions.

Data Sources

The UK Government's 2023 greenhouse gas emission conversion factors, generated by DEFRA, have been used to quantify emissions where DEFRA emissions factors exist. Where DEFRA emission factors do not exist, alternative emissions sources have been identified. The emissions calculations use the most recently published and relevant emissions factors, chosen based on a predetermined set of criteria that prioritise factors that are recent, geographically relevant, and from reputable sources.

Organisational Footprint

Overview of the Youth Sport Trust's GHG Emissions Footprint for FY2025

For the reporting period of 1st April 2025 until 31st March 2026, the YST's reported emissions amounted to 283.71 tCO_2e under a market-based approach. The majority of these emissions are from indirect upstream sources – those produced by commuting and business travel of YST employees and select contractors.

Graph 1: Overall Reported Emissions Summary by Scope for FY2025

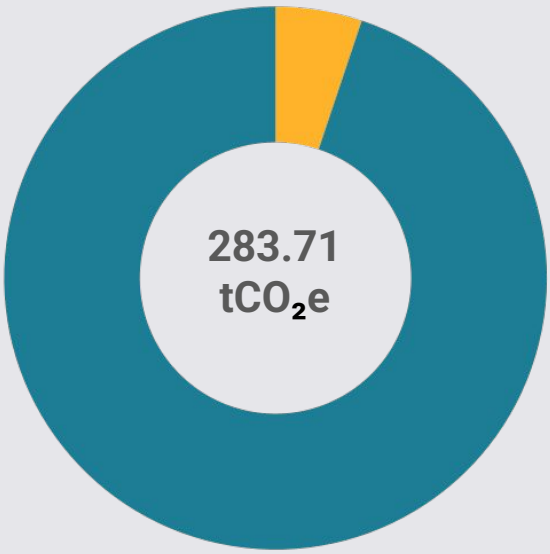


Table 4. Organisational Emissions by category for FY2025

Scope	Emissions Category	FY2025 (tCO_2e)	% of total emissions
Scope 1	Stationary Combustion	14.62	5.2%
Scope 2	Purchased Electricity	0.00	0.0%
Scope 3	Energy Supply	2.42	0.9%
	Business Travel	148.02	52.2%
	Employee Commuting	118.59	41.8%
	Water	0.07	0.0%

Insights

- The vast majority of reported emissions (94.8%) were from YST's Scope 3.
- Over half of reported emissions come from Business Travel during the reporting period.
- Switching to a Renewable Electricity contract for FY2025 reduced electricity emissions by 3.59 tCO_2e (market-based).

Graph 2: Summary of year footprint by emissions category FY2023 - FY2025

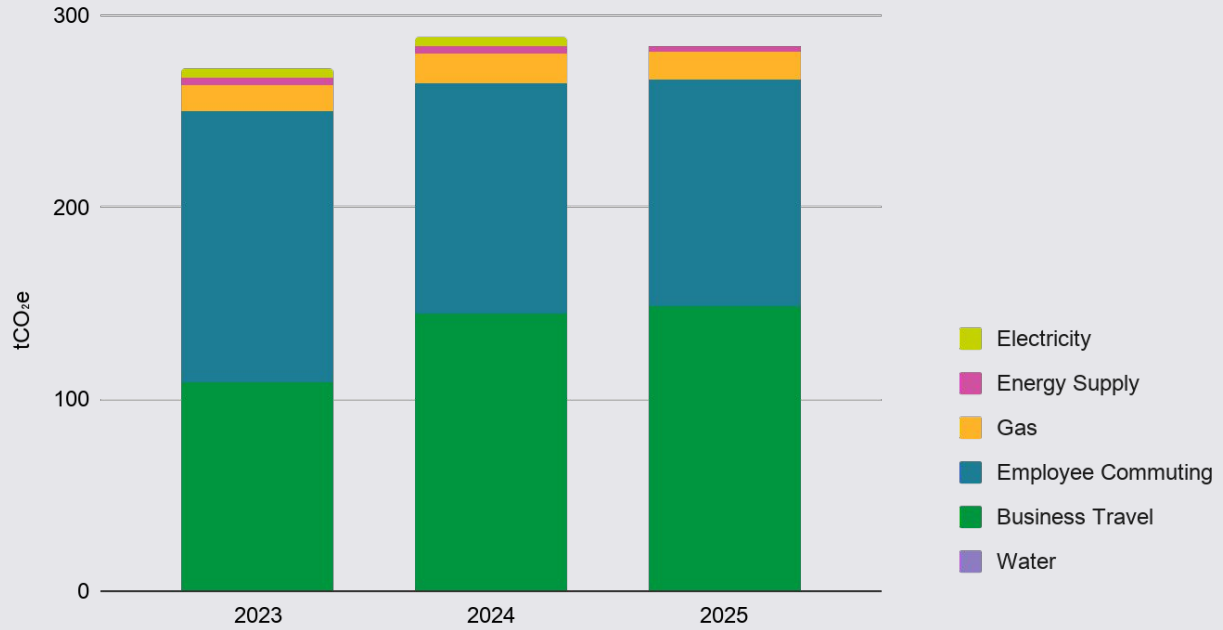


Table 5: Overall Emissions across 2022-2025 (market-based)

Category	FY2022 (tCO_2e)	FY2023 (tCO_2e) Base year	FY2024 (tCO_2e)	FY2025 (tCO_2e)	% change 2024 to 2025
Scope 1 Total	**14.39**	**13.67**	**14.62**	**14.62**	**+ 0%**
Stationary Combustion	14.39	13.67	14.62	14.62	+ 0%
Scope 2 Total	**3.87**	**4.90**	**4.87**	**0.00**	**- 100%**
Purchased Electricity	3.87	4.90	4.87	0.00	- 100%
Scope 3 Total	**3.81**	**254.37**	**269.24**	**269.09**	**+ 0%**
Energy Supply	3.81	3.86	4.08	2.42	- 41%
Business Travel	-	108.95	144.47	148.02	+ 2%
Employee Commuting	-	141.48	120.62	118.59	- 2%
Water	-	0.07	0.07	0.07	+ 0%
Total Emissions	**22.07**	**272.94**	**288.73**	**283.71**	**- 2%**

Insights

- Overall emissions decreased by 2% in FY2025 when compared to FY2024, this reduction was predominantly due to a shift in contract for electricity supply to a renewable energy tariff.
- Water emissions were newly reported this year, however emissions for this source are small (0.07 tCO_2e) and remain constant across the last three years.

Key Emission Insights

1. Scope 1 and 2: Key insights

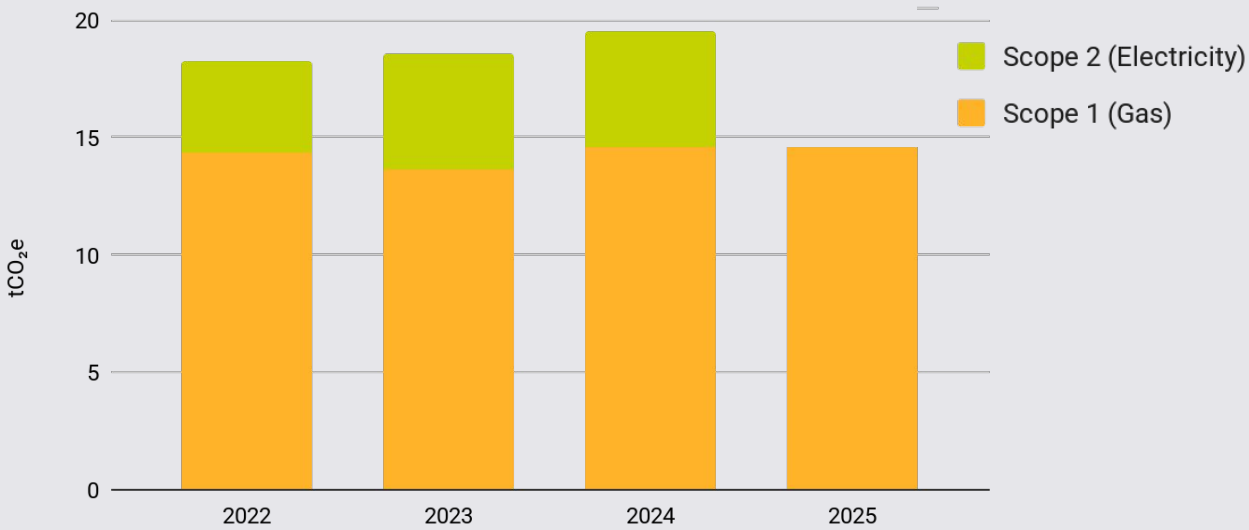
Scope 1 emissions refer to direct emissions from sources that are owned or controlled by the company. This includes emissions resulting from the combustion of fuels such as natural gas or petrol in boilers, furnaces, or vehicles that the company owns and operates.

Scope 2 emissions cover indirect emissions associated with the generation of purchased electricity, steam, heating, or cooling that is consumed by the company.

For YST, the only material Scope 1 emissions are generated through the use of natural gas at their office site. This use contributes directly to their emissions profile and is considered significant for reporting purposes. For Scope 2 emissions, these arise from the electricity consumed at the office.

YST's offices switched to a 100% renewable energy tariff in April 2025, meaning its electricity market-based emissions are now zero.

Graph 3: Scope 1 and 2 Emissions across FY2022-FY2025



Insights

- Emissions from natural gas stayed constant in 2025. In 2024, gas contributed to 75% of YST's Scope 1&2 impact, while due to the drop in Scope 2 emissions, gas now contributes to 100% of Scope 1&2 emissions.
- FY2025 saw YST transition their offices to a 100% renewable energy tariff, this reduced market-based Scope 2 emissions by 3.59 tCO_2e, and YST's overall reported footprint reduced by just under 2%.

Table 6: Scope 1 and 2 CO_2e emissions, 2022-2025

	FY2022	FY2023	FY2024	FY2025
Stationary Combustion (tCO_2e)	14.39	13.67	14.62	14.62
Electricity (Market-Based)(tCO_2e)	3.87	4.90	4.87	0.00
Electricity (Location-Based)(tCO_2e)	3.87	4.90	4.87	3.59
Market-Based Total (tCO_2e)	**18.26**	**18.57**	**19.49**	**14.62**
Location-Based Total (tCO_2e)	**18.26**	**18.57**	**19.49**	**18.21**

What are Location- and Market-Based Electricity?

Scope 2 emissions are often dual reported in emissions reports, using two formats –

- **Location-based** emissions refer to the average emissions of electricity from the national grid that is used by the YST.
- **Market-based** emissions refer to the emissions from the electricity contract purchased by YST. If an organisation purchased a 100% renewable energy tariff their market-based emissions will be 0kg CO_2e per kWh.

This dual-reporting method provides a more complete view of an organisation's electricity-based emissions when renewable electricity is purchased.

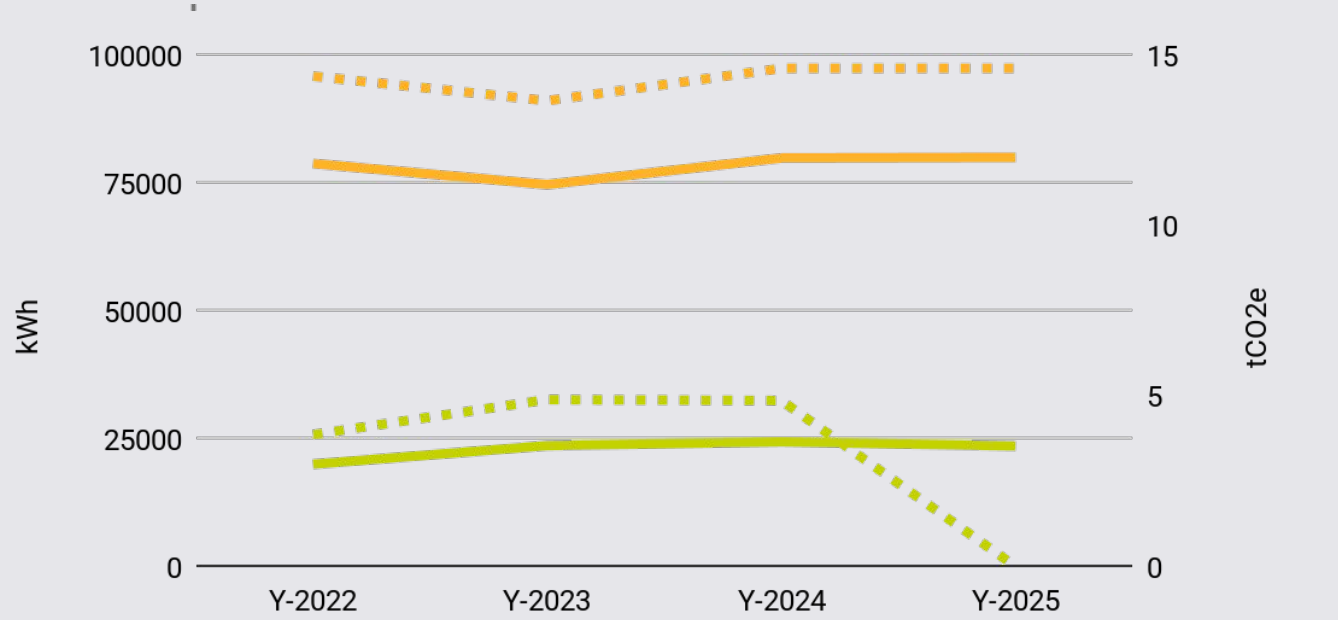
In April 2025, Loughborough University switched its electricity contract to a "Zero Carbon" contract. This change has enabled the YST to report 0kg CO_2e for its Scope 2 market-based electricity in FY2025.

The table below shows YST's energy consumption in kilowatt-hours (a unit of energy measuring electricity use over time) over the past three years. Using this metric, we can see an increase in energy consumption since 2023.

Table 7: Scope 1 and 2 kWh emissions, 2022-2025

	FY2022	FY2023	FY2024	FY2025
Gas (kWh)	78833	74713	79916	80027
Electricity (kWh)	20013	23657	24397	23583
Total (kWh)	**98846**	**98370**	**104313**	**103610**

Graph 4: Scope 1 and 2 Consumption and Carbon Impact 2022-2025



Insights

- Electricity consumption very marginally decreased in 2025 when compared to 2024 consumption, however, the switch to 100% renewable energy tariffs means that the carbon impact is removed entirely under a market-based approach.
- Gas consumption has very marginally increased over the four reported years (except for a small decrease in 2023), this has led to slight increases in gas emissions.

Tips for reducing Scope 1 and 2 emissions

- Operational adjustments - small changes like switching off electrical appliances and heating when they are not in use can add up over time to reduce electricity use.
- Upgrading equipment - this can include switching to more energy-efficient equipment and LED lighting, and installing smart thermostats.
- Energy audits - conducting an energy audit will help identify areas of energy waste and potential efficiency improvements.

2. Travel emissions: Key Insights

Travel-related emissions looks at the emissions associated with travel, hotel stays and employee home working. Travel related emissions categories (Business Travel & Commuting) account for the majority (94%) of the YST's emissions for FY2025. By investigating key sources of emissions further, YST will be more easily able to identify targeted areas for emissions reductions.

Emissions from Business Travel and Commuting increased marginally by 0.7% in FY2025. However analysis of travel patterns reveals an interesting shift in travel behaviours.

Travel (excluding home working)

Looking at emissions directly related with travel or travelling for work. Emissions had negligible change from FY2024, however the type of travel experienced a significant shift.

Graph 5: Travel emissions (2023-2025)

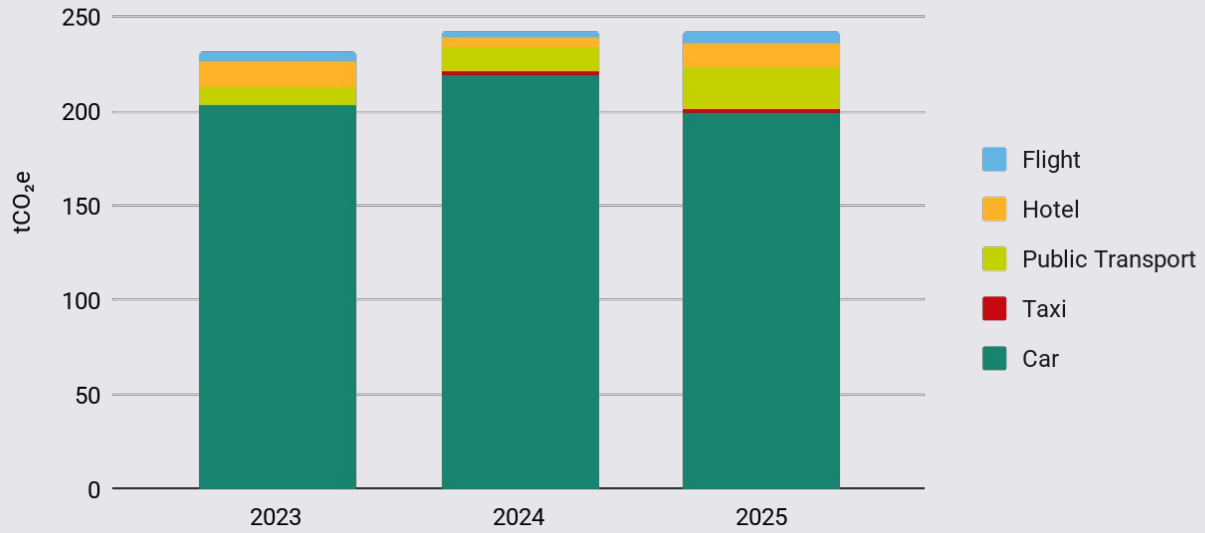


Table 8: % share of Travel emissions by transport type

	2023		2024		2025	
	tCO2e	% of Travel	tCO2e	% of Travel	tCO2e	% of Travel
Flight	4.75	2%	3.19	1%	5.96	2%
Car	203.15	88%	219.25	90%	199.25	82%
Taxi	0.00	0%	1.44	1%	1.89	1%
Public Transport	9.84	4%	13.58	6%	21.88	9%
Hotel	13.50	6%	5.12	2%	12.99	5%

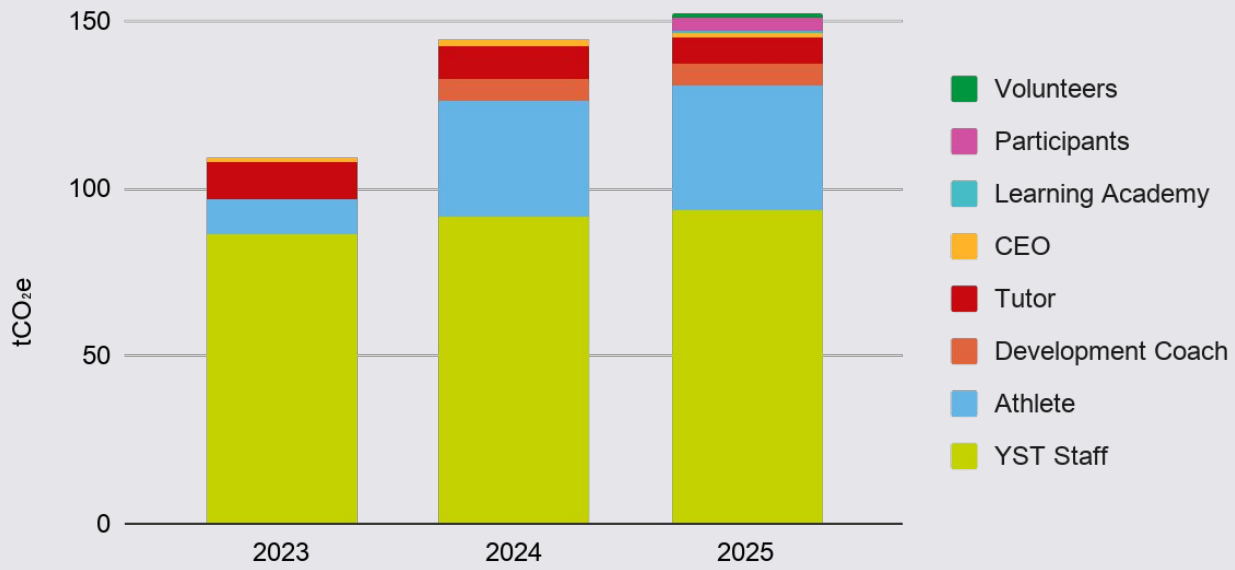
Insights

- Car emissions reduced from 90% of travel emissions to 82% in 2025, when compared to the previous year.
- Public transport emissions have increased from 6% to 9% of travel emissions since 2024.
- Flight emissions nearly doubled when compared to 2024.

Table 9. Business Travel Emissions by team (tCO_2e)

	Cars			Flights			Hotel Stays			Public Transport		
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
YST Staff	62.47	73.06	60.68	4.75	3.12	5.96	12.61	5.12	6.91	6.50	10.14	19.96
Athlete	10.64	34.33	33.29									
Development Coach	0	6.73	6.43									
Tutor	10.63	9.81	8.00									
CEO		1.34			0.07		0.88		0.57	0.47	0.76	0.71
Learning Academy									0.72			
Participants									3.85			
Volunteers									0.95			
Total	83.74	125.26	108.40	4.75	3.19	5.96	13.50	5.12	12.99	6.97	10.90	20.67

Graph 6: Breakdown of staff car travel, 2023-2025



Insights

- Table 9 shows a breakdown of emissions by team, however variations in data collection processes since 2023 impact the availability of the data.
- YST staff car travel decreased by over 12 tCO_2e in 2025, while public transport emissions increased by almost 10tCO_2e. This shows a significant shift from car to public transport travel within 2025.
- Tutor car travel has also steadily decreased by nearly 3 tCO_2e over the 3 reporting years.

Employee Commuting

The following graphs provide a breakdown of GHG emissions estimates associated with employee commuting and working from home.

Graph 7: Employee commuting breakdown by source

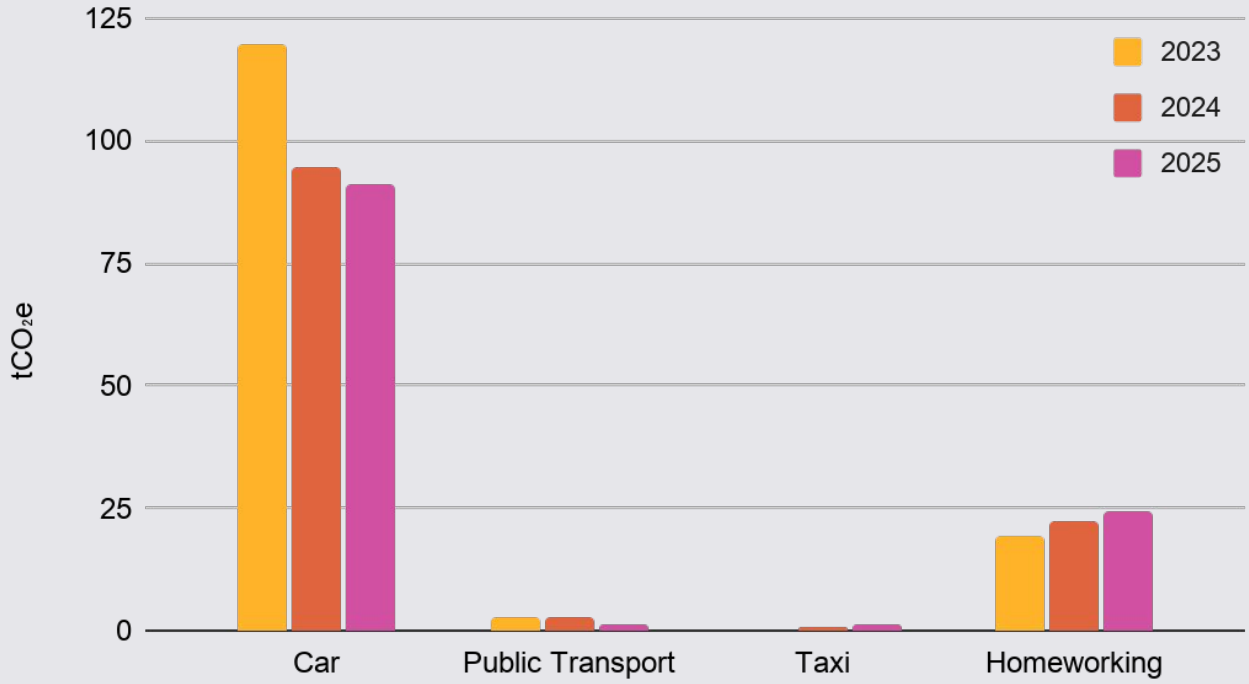


Table 10: Employee commuting breakdown by source (tCO_2e)

Primary Commuting Vehicle	2023	2024	2025
Car	119.42	94.40	91.30
Public Transport	2.87	2.81	1.21
Taxi	0.00	1.03	1.44
Homeworking	19.20	22.38	24.64

Insights

- Commuting car mileage reduced by over 75k miles since 2023. This is a percentage reduction in mileage of over 20%.
- Public transport commuting mileage has decreased year on year, and is now over 58% lower than in 2023.
- These trends correlate with an increase in working from home emissions, with an estimated increase of 16k hours working from home in 2025 when compared to 2023.

Graph 8: Car commuting by fuel type (tCO_2e)

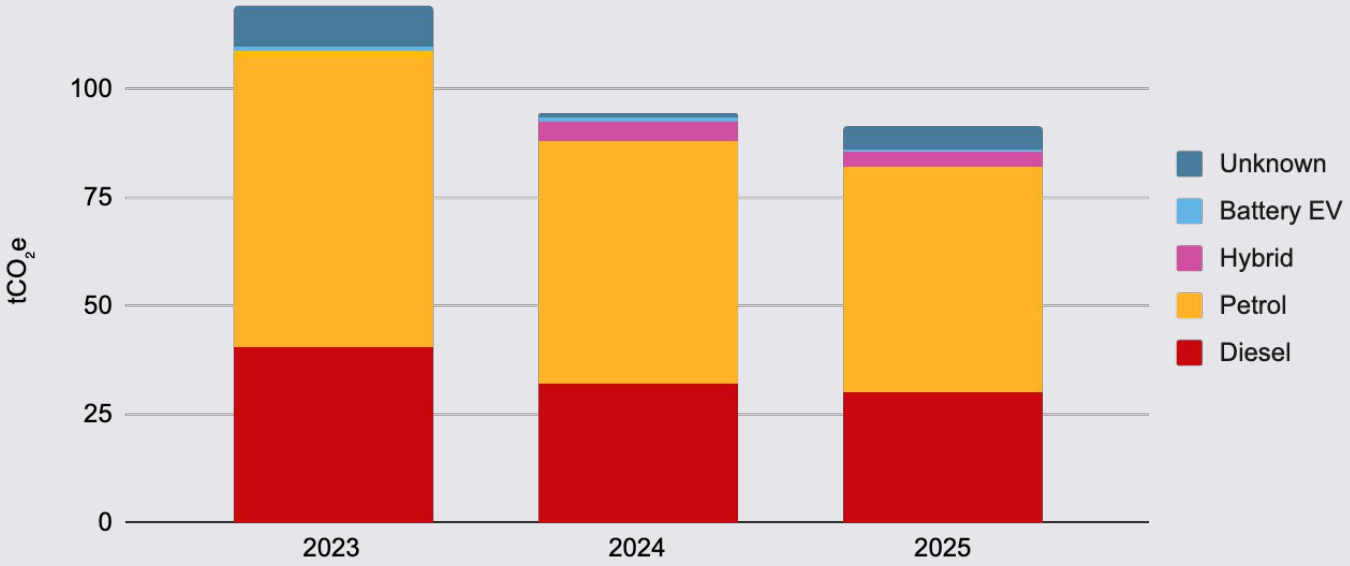


Table 11: Commuting Car mileage by fuel type (miles)

	2023	2024	2025	Change in mileage since 2023 (%)
Unknown	27675	3432	15911	-43%
Battery EV	9374	8303	4578	-51%
Diesel	11047	8048	5730	-48%
Petrol	57196	4021	15200	-73%
Hybrid	10622	17808	11404	7%
Total	115913	41612	52823	-54%

Insights

- Mileage has decreased across all fuel types except for Hybrid vehicles which increased by 7%.
- Overall commuting car mileage decreased by 54%.
- Biggest decreases occurred in Petrol cars, but large decreases also occurred in EV and Diesel vehicles too.

Carbon Emission Intensity

An intensity ratio expresses an organisation's emissions data relative to an appropriate business metric, such as kilograms of CO_2e per sales revenue, or kilograms of CO_2e per FTE. This allows comparison of energy efficiency performance over time and with other similar types of organisations.

In the case of the YST, the metrics chosen to normalise their emissions include:

- Revenue (per thousand GBP (kGBP))
- Number of Employees (Full-time Equivalent (FTE))

Graph 9. Emissions intensity ratios for all reported emissions

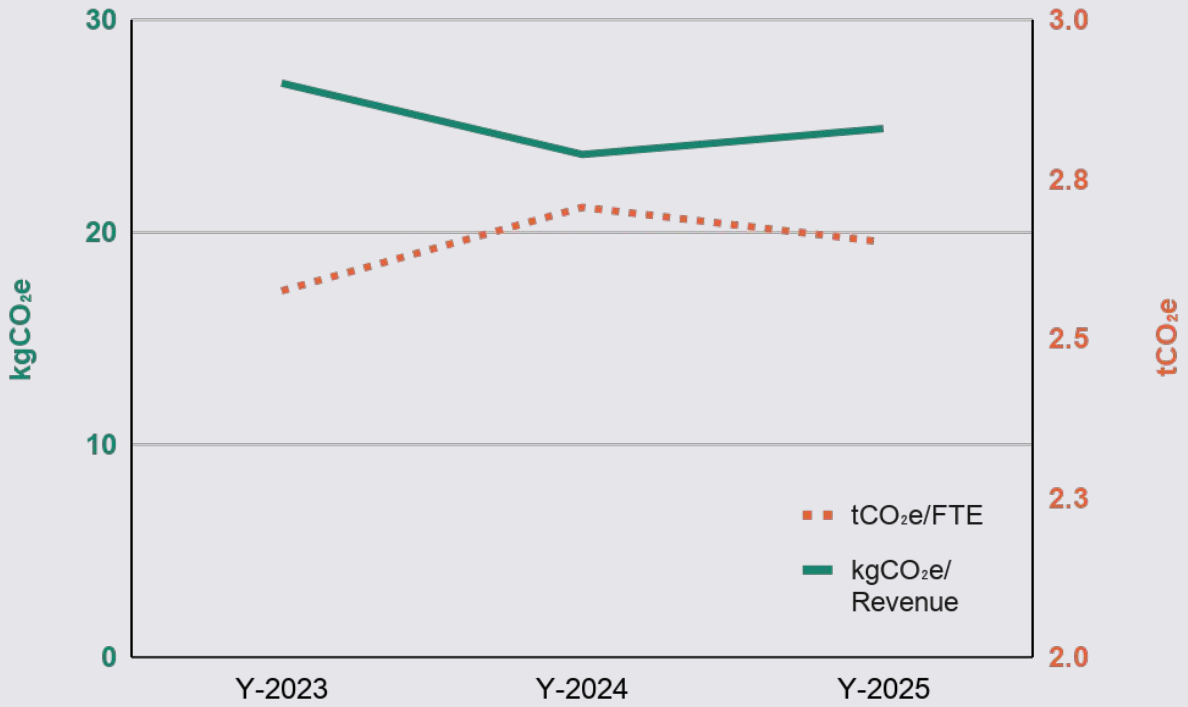


Table 12. Summary of the YST's emissions intensity ratios for all reported emissions

	Y-2023	Y-2024	Y-2025	% change since base year	% change since 2024
tCO_2e per FTE	2.57	2.71	2.65	+3.0%	-2.0%
$kgCO_2e$ per kGBP of Revenue	27.02	23.67	24.89	-7.9%	+5.2%

Insights

- Since 2024, carbon per FTE decreased by 2% but rose by 5% for carbon per thousand GBP of revenue.
- Since the baseline footprint we see a reverse pattern, carbon per revenue decreased by nearly 8% while for FTE it rose by 3%.

What does this mean?

- We use intensity metrics as a measure of the businesses "activity", the type of metric that best reflects a businesses "activity" can vary by industry and business. By reporting on multiple metrics over a period of time, we can observe which metrics are most reflective of YST activity, and therefore should be prioritised.
- Variations in trend lines between FTE and kGBP indicate that one of these metrics is not a good indicator of activity level within the business.

Where an organisation has non-standard reporting boundaries (e.g. reporting only some Scope 3 categories), it can be difficult to use intensity metrics to compare emissions to other organisations. To improve comparability for the YST, a Streamlined Energy and Carbon Reporting (SECR) aligned intensity figures have been calculated. This will allow the YST to compare emissions intensities with other organisations which are reporting in line with SECR (Scope 1, Scope 2, Car Business Travel).

Table 13. Summary of the YST's SECR aligned emissions intensity ratios

	2023	2024	2025	% change since base year	% change since 2024
tCO_2e per FTE	0.97	1.36	1.15	19.1%	-15.3%
$kgCO_2e$ per kGBP of Revenue	10.13	11.86	10.79	6.5%	-9.1%

Recommendations

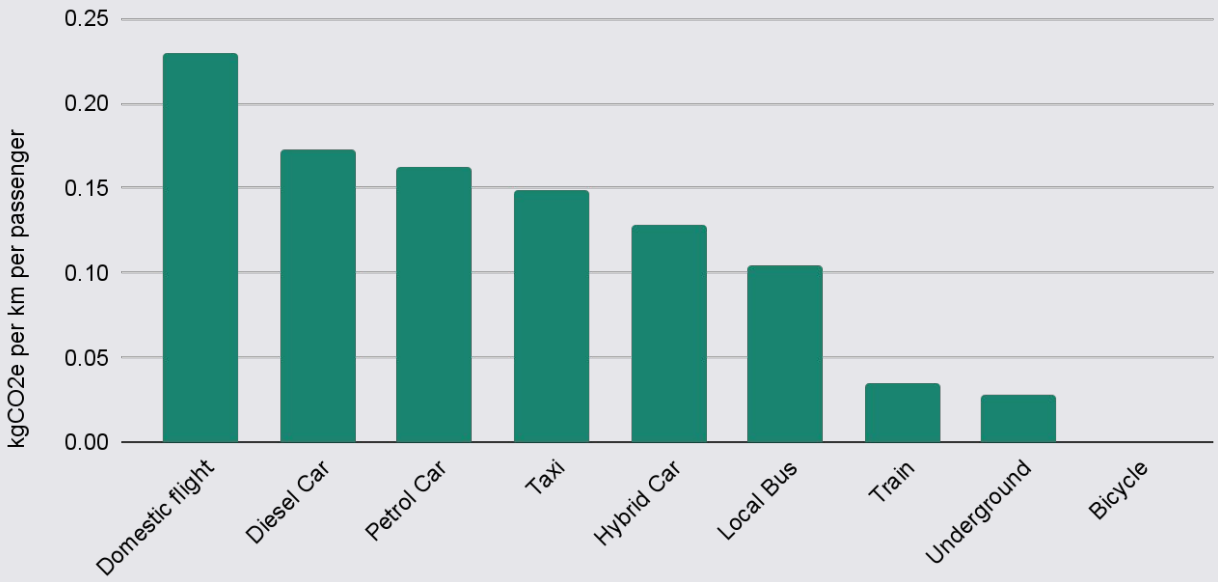
1. Enhance data collection practices

- Calculations for hotel stays and working from home emissions are currently based on regional averages. By collecting more in-depth data on the low-carbon practices of frequently used hotels and employees' homes, YST could develop a more in-depth picture of these emissions categories.

2. Develop a Green Travel Policy

- Implement or strengthen existing policies that prioritise lower-emission travel options. Encourage the use of public transport over cars and flights, and support the use of virtual meetings to reduce the need for travel.
- Graph 10 shows the average emissions intensity of different forms of transport. Encouraging low-carbon forms of transportation is a great way to reduce commuting and business travel emissions.

Graph 10: Kg of CO_2e produced per km per passenger



3. Encourage carpooling and the use of efficient vehicles

- Where car usage is unavoidable, consider ways in which the YST could minimise emissions from vehicles.
- Examples include salary sacrifice schemes for EV personal vehicles, or increased mileage allowance when carpooling.

4. Optimise business travel itineraries

- Review business travel itineraries and consider the possibility of combining multiple trips or utilising employees proximity to meeting locations to reduce the frequency and distance of travel.

5. Promote train travel over flights where possible

- Consider restricting the use of flights to only when other transport methods are not feasible or practical. Ensure employees are aware of the convenience and lower resultant emissions of train travel.

6. Select low carbon accommodation

- Partner with hotels that have strong sustainability practices. Encourage employees to participate in hotel programs aimed at reducing energy consumption and waste. Consider ways to track this data to reflect the impact of this policy.

7. Develop a comprehensive commuting program

- Consider a program that encourages employees to opt for sustainable commuting options. This could include financial or other incentives for using public transport, carpooling schemes, or active travel.

8. Enhance work from home policies

- Consider offering resources and support for employees to set up energy-efficient home offices. Encourage practices such as using energy-saving appliances, optimising heating and cooling, and reducing standby power consumption.
- Collect information on whether employees purchase renewable energy contracts for their homes.

9. Promote flexible working arrangements

- Flexible working hours or staggered schedules can be used to incentivise low-carbon commuting. Off-peak commuting can encourage uptake of public transport for travel as it offers lower costs and less crowded journeys.

10. Employee engagement

- When encouraging employee behaviour change, we recommend engaging with teams so they understand the reasons behind policy and strategy change, as well as fully understanding the impact their actions have. Lunch & Learn sessions, team competitions, or staff challenges are all great ways to get staff to consider lower-carbon alternatives.

11. Target setting

- Long term and shorter term targets are a great way to encourage emission reduction initiatives, and demonstrate an organisation's commitment to longer term sustainability strategies. Targets might cover all emissions, certain scopes or categories, or focus on very specific areas (e.g. reduce car commuting emissions by 5% by 2025).

By implementing these strategies, YST can effectively manage and reduce its emissions, aligning with broader sustainability goals and contributing to a lower carbon footprint for the whole organisation. These strategies not only address the largest sources of emissions but also promote sustainable practices that can have long-term benefits both for the environment and YST.

Appendix A

Table 14. Greenhouse Gas Protocol Aligned Carbon Reporting Format

tCO2e		2023	2024	2025
1.1 Stationary combustion		13.67	14.62	14.62
1.2 Mobile combustion				
1.3 Process emissions				
1.4 Fugitive emissions				
Scope 1 Total		**13.67**	**14.62**	**14.62**
2.1 Purchased electricity	Location-Based	4.90	4.87	3.59
	Market-Based	4.90	4.87	0.00
2.2 Purchased steam, heat, cooling				
Scope 2 Total (Location-based)		**4.90**	**4.87**	**3.59**
Scope 2 Total (Market-based)		**4.90**	**4.87**	**0.00**
3.1 Purchased goods and services		0.07	0.07	0.07
3.2 Capital goods				
3.3 Fuel- and energy-related activities	Location-Based	3.86	4.08	3.85
	Market-Based	3.86	4.08	2.42
3.4 Upstream transportation and distribution				
3.5 Waste generated in operations				
3.6 Business travel		108.95	144.47	148.02
3.7 Employee commuting		141.48	120.62	118.59
3.8 Upstream leased assets (as lessee)				
3.9 Downstream transportation and distribution				
3.10 Processing of sold products				
3.11 Use of sold products				
3.12 End-of-life treatment of sold products				
3.13 Downstream leased assets (as lessor)				
3.14 Franchises				
3.15 Investments				
Scope 3 Total (Location-based)		**254.37**	**269.24**	**270.53**
Scope 3 Total (Market-based)		**254.37**	**269.24**	**269.09**
Total Emissions (Location-based)		**272.94**	**288.73**	**288.73**
Total Emissions (Market-based)		**272.94**	**288.73**	**283.71**

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