

Operational Greenhouse Gas (GHG) Companion Reporting Methodology

July 2026

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1) Overview

This document outlines the non-financial reporting boundaries and methods for operational greenhouse gas (GHG) emission reporting by Yorkshire Water Services Limited (YW) as used for statutory and regulatory disclosures in our Annual Report and Financial Statement and Annual Performance Reporting respectively.

It covers the reporting scope and boundaries, and methods for collating data required for our the compilation of our GHG inventory and annual performance in our 2025-26 financial year. This includes the compilation of environmental performance data for each material contributor to our emissions, and the method for each contributor are outlined in specific sections of the report against Scope 1, Scope 2 and Scope 3 emissions.

YW works to continuously improve our GHG emission performance and improve our reporting in line with sectoral, national and international best practice including the GHG protocol and ISO standards. This report reflects changes in the approach to regulatory reporting to Ofwat for our 2025-2030 Asset Management Period (AMP8) including a move to location-based reporting, and inclusion of additional scope 3 emissions (chemicals and energy and fuel related emissions) in our operational emission boundary.

Ofwat have stipulated Amp 8's data is reported separately for both Clean Water and Wastewater, using a version of the UK Water Industry Research (UKWIR) Carbon Accounting Workbook (CAW) and specifically to use a version of the CAW consistent with CAWv17 (04-01 to 03) (published in May 2023), with the base line for comparative emissions performance reporting being FY2024/25. For ease of reporting UKWIR have integrated functionality and reporting capability aligned to this requirement into CAWv20, and as required by Ofwat for regulatory reporting against performance commitments uses fixed emission factors from 2022.

2) Our reporting cycle

We report our emissions on a financial year basis, with the reporting period running from April 1st 2025 to March 31st 2026.

Reporting for our statutory Streamlined Energy and Carbon Reporting (SECR) is included in the non-financial reporting section of our Annual Report and Financial Statement typically published in July each year.

As a regulated business we also report to our regulator Ofwat in relation to our financial year performance against operational GHG performance against performance commitment levels (Operational GHG PCLs) agreed as part of our PR24 business plan with two performance commitments agreed one for our water operations and the other for our wastewater operations.

Our key reporting for this cycle is summarised in the bullets below:

- SECR reporting of energy and operational GHG emissions in FY2025-26 including supporting key narrative for year on year changes.
- Regulatory performance reporting in the Annual Performance Report (APR) to Ofwat for Water operations in FY 2025-26.
- Regulatory performance reporting in the Annual Performance Report (APR) to Ofwat for Wastewater operations in FY 2025-26.

This report is intended for any stakeholders interested in our operational carbon performance commitments (PC), and related GHG inventory. While being technical in nature this report is written in a manner for general readership.

The GHG data relevant to stakeholders are published elsewhere by Yorkshire Water, and this report will be published on our company website alongside our Annual Performance Report (APR).

Beyond our statutory and voluntary reporting, we have a voluntary ambition to achieve net zero across all scopes of emissions by 2050 and have set an interim goal to reduce operational emissions by at least 43% by 2030 from our 2019/20 baseline. Our wider emissions across all scopes are reported separately and verified against ISO14064-1 and our net zero transition plans will be published later this year. While we also report Scope 3 emissions associated with purchased goods and services, and capital goods, they are not addressed as part of this methodology as they do not fall within the boundary of our operational emissions.

3) Data governance

Operational GHG emission data and performance is an integral part of our annual non-financial reporting this includes our SECR and regulatory reporting and wider narrative related to our climate-related financial disclosures.

Data is compiled on a monthly basis from Data Owners across the business (e.g., energy teams for gas and electricity use, financial teams for travel expenses, water

and wastewater teams for operational expenditure on chemicals, and process data e.g. sludge processed or wastes generated). This is integrated into a master proforma, checked by our Net Zero Team, and entered into the CAW to calculate monthly and YTD emissions.

The monthly data and performance is reviewed at a monthly operational emissions hub, and data and narrative compiled into reporting to board and executive.

At a strategic level our operational carbon emissions are overseen by our Board's Public Value Committee supported by our Net Zero Carbon Committee supported by operational, capital programme and energy working/assurance groups.

The flow of reporting and associated checks/governance steps in the reporting year were as follows:

- Primary data provided by Data Owners (entered into a proforma spreadsheet for data)
- Data checked and uploaded to the relevant version of the UKWIR CAW by Carbon Accounting and Reporting Manager
- Outputs from CAW compiled into a report to our Operational Carbon hub and review/check of data and reasons for any variance in actual data versus expected performance undertaken during a monthly meeting.
- Summary reports and performance KPIs compiled for Executive and Board with Accountable Head and Exec sign off for monthly and annual performance
- Review at Exec and Board
- Annually 3rd party assurance and sign off for regulatory and statutory reporting including regulatory team sign off and board sign off of regulatory and statutory reporting.

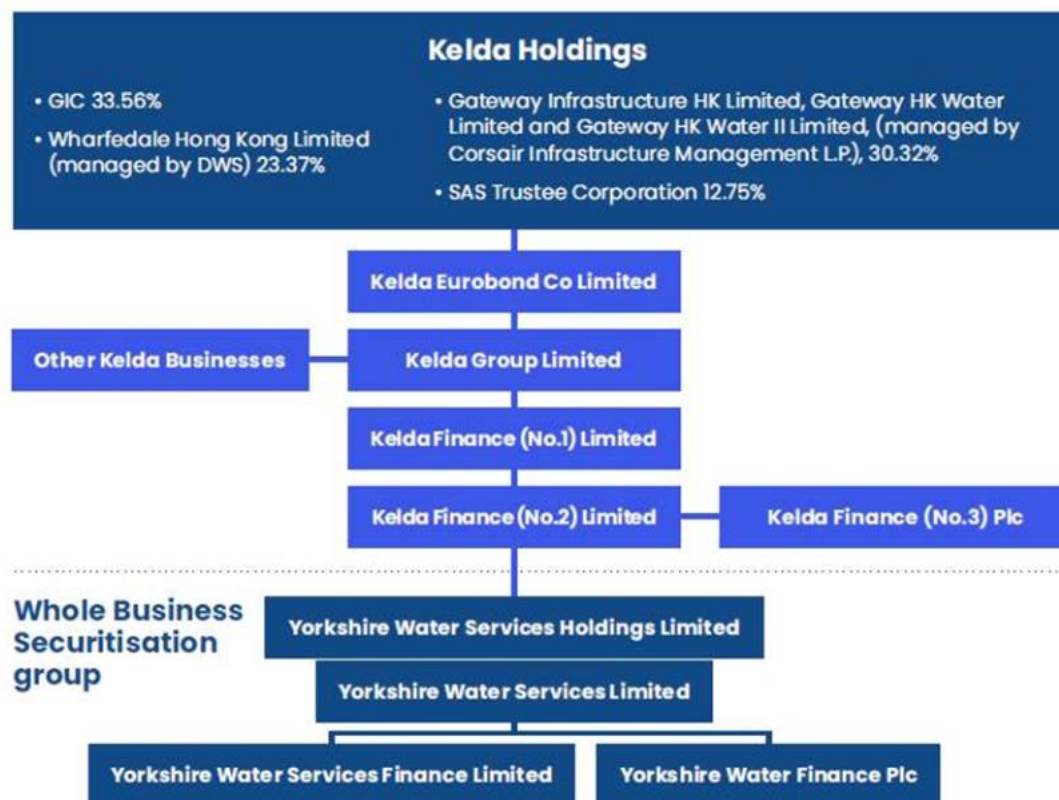
4) Scope of reporting

For both our statutory and regulatory reporting we use a financial control method for the emissions inventory¹. This includes all statutory data input fields which is considered the minimum standard required by the CAW. The CAW is the national standard inventory and reporting tool.

In terms of Yorkshire Water's corporate structure, the Figure 1 shows the summary group structure from our parent company down.

¹ Stating the approach used to compile the inventory is consistent with both the UK Government reporting Guidelines and the Greenhouse Gas Protocol, and financial control has been selected over equity share and operational control approaches as the most appropriate.

Figure 1: Kelda Summary Group corporate structure



The majority of Kelda Holdings' operations and emissions are based within Yorkshire Water Services Limited (YW) and this report covers all operations within YW. This matches with the Annual Report and Financial Statements to ensure consistency with other public reporting, further information on which can be found at: <https://www.yorkshirewater.com/about-us/reports/>.

YW prepares its GHG inventory and reporting using the non-financial reporting guidance set out in:

- UK Government's Environmental Reporting Guidance - <https://assets.publishing.service.gov.uk/media/67161e8696def6d27a4c9ab3/environmental-reporting-guidance-secr-march-2019.pdf>
- The GHG Protocol - <https://ghgprotocol.org/corporate-standard>
- ISO 14064-1 Edition 2 2018 - <https://www.iso.org/standard/66453.html>

Our operational carbon reporting covers the following activities: combustion of liquid and gaseous fuels in stationary equipment, process and fugitive emissions (including nitrous oxide and methane), combustion of liquid fuels in vehicles, purchased electricity (location and market-based), purchased chemicals, fuel and energy related activities, waste generation (excluding office waste), business travel

(excluding rail and air), renewable energy generation use and exports and carbon insets. Table 1 describes these in more detail and Table 2 details of exclusions (largely associated with wider Scope 3 emissions).

5) Our restatement policy

We do not currently have a formal restatement policy but recognise that restatement of historical data may be necessary to ensure reporting remains comparable, accurate and consistent. We recognise that changes to our operational boundaries, data improvement and updates to calculation methods may impact reported data. Where this is deemed to be material, which we define as greater than 5% variance on any given reporting line and/or overall, we would review the need to restate emissions at our Net Zero Carbon Committee and look to recommend a restatement to our Board. If this impacts our regulatory reporting we would additionally engage Ofwat on any changes prior to restatement.

6) Assurance

Operational emissions for regulatory (APR, PCL) reporting, as set out in this methodology document, have been assured by PricewaterhouseCoopers LLP (PwC) to a limited level of assurance against the ISAE 3000 and 3410 accounting standards. Their assurance report can be found in our APR report alongside this document. Our wider GHG inventory is subject to separate verification against the ISO14064-1 standard.

7) Methodology for Calculation of Carbon Emissions

Our methodology for the calculation of our operational carbon emissions relies on the collation of primary data and use of the data in the water sectors carbon accounting workbook. For the purposes of statutory and regulatory reporting this year the workbook includes output tables for use in water and wastewater operational GHG PCL reporting (used fixed emission factors from 2022 (as required by Ofwat) and Table 11A APR reporting for in year emission using 2025 emission factors. These are essentially align our statutory SECR reporting but additionally include chemicals and well to tank (fuel and energy related emissions). The latter are excluded from our SECR reporting to allow consistent reporting.

Primary data is drawn from across the business and includes fuel use in litres or by gas volume, tonnes of sludge processed, population equivalent that we serve (which provides nitrogen loading to our wastewater works – that is used to estimate N2O

emissions), quantity (kg or litres) and by specific type of chemical used, kWh of electricity purchased, generated or exported, and miles or litres of fuel used in transport. The carbon accounting workbook includes the appropriate emission factors for each report, and data entered per the supporting guidance document for the UKWIR CAW then derives the calculated emissions from each input. Further details associated with the inputs for Scope 1, 2 and 3 emissions are included in the related sections below.

As outlined in previous sections, calculations are in accordance with the standards set out in the Greenhouse Gas Protocol –Corporate Standard.

The notable exception to this being the regulatory reporting for water and wastewater operational GHG PCLs is required to use fixed emission factors from 2022. This is further explained below.

8) Emission Factors

The UKWIR CAW is updated annually and includes the latest available emission factors as published by the UK Department for Environment, Food and Rural Affairs (Defra). For our regulatory reporting we use fixed emission factors published in 2022 for reporting against our water and wastewater performance commitments (Table 3E in our annual performance reporting) and 2025 emission factors for reporting current year emissions (Table 11A in our annual performance reporting). Our statutory SECR reporting also uses the 2025 Defra emission factors for calculation and reporting of emissions.

In instances where primary data is unclear – e.g. units associated with purchased chemicals may be recorded as a drum or sack, but without the associated volume or weight – we cross check with manufacturer data to determine if the information is available or undertake comparative analysis of cost with other known quantities to make reasonable estimation.

9) Table 1 – Summary of our material emission sources and exclusions across Scope 1-3 emissions for our operational carbon reporting.

Table 1 below outlines the emissions, categories and primary data units and the sources, and notes on inclusion/exclusion from our GHG calculations. This includes contributors to emission by scope and also those out of scope elements that are associated with zero emissions e.g. renewable energy, but contribute to overall

energy use, and may impact net emissions through partial export, and other carbon removals related to inset programmes such as woodland creation and peatland restoration. It should be noted that wider Scope 3 emissions beyond those listed fall outside of our operational reporting that focuses on Scope 1 and 2 emissions, directly outsourced operational activities and the inclusions of consequential emissions chemical use, fuel and energy related and business travel and operational waste.

Table 1

Scope	Emission	Category	Units	Data Source	Explanatory Notes
Scope 1	Energy consumption	Combustion of liquid fossil fuels in Boilers stationary plant and equipment	Litres	Energy team, purchased data and operational teams	Fuels used for pumping and treatment, of water and wastewater and process heating includes gasoil, kerosene, diesel and petrol.
Scope 1	Energy consumption	Purchased natural gas used in boilers	kWh	Utility, energy broker, energy team, Optima	Consumed for space and process heating
Scope 1	Energy consumption	Use of self-generated biogas in CHPs	m ³	Energy and bioresources teams live & Historic process data from SCADA and PI (APR Data)	Biogas generated from our anaerobic digestion of sludge and used to generate heat and power in CHP units, or in boilers for process heating
Scope 1	Process and Fugitive (wastewater)	Population equivalent loadings of Nitrogen to wastewater	Count / No.	Asset data team (APR data)	This data is used to estimate N2O process emissions.
Scope 1	Process and Fugitive (Wastewater)	Weight of dried sludge processed by anaerobic and advanced digestion	Tonnes of dried sludge	Bioresources Team live & Historic process data from SCADA and PI (APR Data)	Used to estimate CH4 emissions

Scope	Emission	Category	Units	Data Source	Explanatory Notes
Scope 1	Process and Fugitive (Clean Water)	Volume of water treated by Ozone	Mega-L	live & Historic process data from SCADA and PI	This data is used to estimate N2O process emissions.
Scope 1 out of scope of reporting	Fugitive emissions	Refrigerant gases	kg	Facilities F-gas log	<i>Previously determined as de minima and excluded from baseline and current reporting</i>
Scope 1	Transport	Van Fleet	Litres	All Star Fuel card data	Company pays direct for fuel
Scope 1	Transport	Company cars	Miles	Finance SAP, fuel card	Company reimburses the cost of fuel
Scope 1 out of scope of reporting	Emissions from Land	Emissions from owned land and water sources	ha	Net Zero and Lands and Property team	Not currently included in the baseline and excluded from current reporting. Emissions have been calculated for wider reporting based on shape files and emissions linked to land-carbon model developed on behalf of the water sector by UKWIR.
Scope 2	Electricity consumption	Purchased electricity	kWh	Utility, Energy Team and Energy Broker, Optima	Electricity purchased from the grid on metered supply for use across company blend of HH and NHH meters.
Scope 2	Electricity consumption in Electric vehicles	Purchased electricity off/onsite	kWh	Fleet team, EV charging team, charge card data.	Includes a blend of known and unknown charging sources.

Scope	Emission	Category	Units	Data Source	Explanatory Notes
Scope 3	Purchased goods and services	Purchased chemicals	Kg, Tonnes, litres, IBC, Barrels and Sacks	Finance team SAP & Ariba and operational buying teams	Upstream emissions associated with chemicals used in our water and wastewater treatment.
Scope 3	Fuel and energy related	Well to tank (WTT) and Transmission and Distribution (T&D) losses on purchased electricity	kWh	Utility, Energy Team and Energy Broker Optima	Consequential WTT and T&D emissions arising from purchased electricity
Scope 3	Fuel and energy related	Well to tank (WTT) on fuel used	Litres/Miles/km	Energy, Fleet and Finance Teams and tools – SAP/All star	Indirect emissions from direct fuel use in stationary equipment, vehicles and boilers
Scope 3	Waste	Screenings and grit and/or raw sludge to land or landfill.	Tonnes of Dried Solids	Wastewater operations team	Disposal of screened material rags and grit from wastewater operations. Excluded from GHG PCL reporting (as not in baseline) but included in our Table 11a reporting
Scope 3	Waste	Raw sludge to land or landfill.	Tonnes of Dried Solids	Wastewater operations team	Disposal of raw sludge to 3 rd party land/landfill (reported as outsourced activities)
Scope 3	Waste	Water treatment sludge	Tonnes of Dried Solids	Water operations team	Disposal of sludges from water operations

Scope	Emission	Category	Units	Data Source	Explanatory Notes
		disposal to landfill			to owned land to 3 rd party landfill.
Scope 3 Out of scope of reporting	Waste	Office and IT waste	Tonnes	Waste contractors	Previously deemed de minima and not included in the baseline and current scope of reporting.
Scope 3 Out of scope of reporting	Waste	Treated sludge disposed to 3 rd party land	Used as a soil improver	Based on associated treatment input	Not included in the baseline and PCL forecast and excluded from current scope of GHG PCL reporting
Scope 3	Outsourced Transport	Transport of sewage sludge and biosolids via 3 rd party contractors (upstream and downstream of operations	KM	Contract partners	Inter-site transfer of sludge to larger sites with advanced bioresources processing capability and/or transfer of biosolids as soil supplement.
Scope 3	Business travel	Re-imbursment of employee travel in their vehicles	Miles	SAP expense claim	Travel for business purposes only
Scope 3 out of scope of reporting	Business travel	Air, Rail, Taxi	Miles	SAP expense claim	Travel for business purposes. <i>Excluded from baseline reporting as deemed de minima and not currently reported for PCL reporting.</i>
Other	Generation, use and	Energy generation from	kWh	Energy team-Optima	Self-generated energy and

Scope	Emission	Category	Units	Data Source	Explanatory Notes
	export of renewable	renewable sources (CHPs, solar, wind and hydro) with predominantly on-site use and small proportion of export annually			occasionally export of excess
Other out of scope of reporting	Methane capture and export	Biogas from Anaerobic digestion	m ³	Energy and Commercial teams	<i>In plan – none in current year</i>
Other	Private wire renewables	Solar	kWh	Energy Team	Use of direct wire renewables not through the grid
Other out of scope of reporting	Private wire renewables	Energy from waste (heat and power)	kWh	Energy and commercial teams	<i>In plan – none in current year</i>
Other	Carbon sequestration	Woodland creation and peatland restoration insets	Ha	Lands and Property Team – 3 rd party verifier	Projects developed and assessment underway – area planted at defined planting levels and mix, and area of degraded peatland restored.

10) Scope 1 – Direct emissions

Set out in the tables below are additional details of the Scope 1 direct emissions arising from assets, plant and equipment and vehicles in our financial control – how the data is collected and where applicable any estimates made in using the data and reporting associated emissions.

Scope 1 – Fuel use in plant and equipment

Description	Liquid fuels (gasoil, kerosene, diesel, petrol) used in stationary plant and equipment. Emissions are calculated based on purchase and not actual usage.
Source units	Litres (L)
Data Collection Method	Spend data from 2-3 key suppliers with invoices and purchase ledger (PL) reporting. Monthly and annual data available by fuel type and volume in litres purchased by business unit.

Scope 1 – Natural gas	
Description	Purchased natural gas burned in boilers for space and process heating
Source units	Kilowatt-hours (kWh)
Data Collection Method	We maintain a detailed performance reporting procedure for natural gas (and very small quantities of LPG) usage. That is maintained by the YW Energy Team as the data provider, and used to collate data and enter it at summary level to our master proforma used for GHG accounting. A combination of energy industry reporting (BR414) – and a dashboard tool (Optima) are used to support data collation. Data entered into the system is pre-validated by Energy broker. Key steps in collating the data are as follows: • Bill validation by energy broker • BR414 run for natural gas and LPG data in the financial year 1st April 2025 to 31st March 2026 • Checks on new accounts (if any) have been set up with the correct profile class value are completed through year including checks on new and decommissioned sites where no site value is assigned. Profile classes are to ensure correct assigned of use to water and wastewater operations. This is reviewed again at year end to ensure all data correctly allocated. • Checks are undertaken to ensure any recharges (if any) are applied correctly. • Where bills and credits apply – depending the scale we take a view on whether these should be spread pro-rata across the billing period using historic data, or where this applies to new asset over the period since operation taking into account seasonal impact where possible. • Any missing data is checked to see if assets remain operational and estimates are made to complete usage using historic actual or proxy data from similar assets where historic is not available. This may occur where there are meter failures or missing reads on data, meter switching, new assets etc, but typically only applies to a small percentage of our total asset base.

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Scope 1 - Biogas used in Combined Heat and Plant (CHP) units	
Description	Biogenic emissions from our energy self-generation from use of biogas produced in our anaerobic digestion of sludge in on site CHP units.
Source units	Cubic meters (m ³)
Data collection method	We maintain a suite of procedures as required to maintain clear records of the volumes of biogas produced, total biogas flared, biogas used and the total energy and heat production. The data required is managed by our Bioresources, Energy and Recycling Team, and includes flow meter, electricity meter and calculated/back calculated data based on energy mass balance. Other values in the calculation included the calorific value of methane and the methane content.

Scope 1 - Population data – proxy for N-loading	
Description	Population equivalent served by at least secondary sewage treatment
Source units	Count (No.)
Data Collection Method	This data is compiled in the business planning the Asset Management Team, and used to estimate the population we provide water and wastewater services for. The number is reported as population equivalent as it represents the collation of household, trade and industry, holiday population (tourism sites etc) served by at least secondary sewage treatment. This data is collated for various purposes and audited annually as part of our wider annual performance reporting. In GHG accounting, the combined number is used as a proxy for total nitrogen loadings to our system and used in the carbon accounting workbook to estimate the nitrous oxide process emissions. The data draws from customer billing and metered connections and metered data.

Scope 1 - Sludge treated by Anaerobic Digestion and Advanced Anaerobic Digestion

Description	Weight of dried sewerage sludge processed using anaerobic digestion and advanced anaerobic digestion related to methane process emissions from sludge.
Source units	Tonnes of Dried Sludge (TDS)
Data Collection Method	This data is taken from separately audited data – collated as part of wider regulatory APR reporting with detailed supporting methodologies. The TDS for anaerobic digestion and advanced anaerobic digestion are reported as separate lines.

Scope 1 – Volume of water treated by Ozone	
Description	Process and Fugitive emissions (Clean Water) arising from treating water with ozone.
Source units	Mega-litres – (ML)
Data Collection Method	Volume of water treated using ozone generated from Liquid oxygen. We maintain a detailed procedure. Key element is data from the inlet flow meter – averaged over 24hours and summated to give monthly and annual flow treated.

Scope 1 – Fuel Use in Owned Vehicles	
Description	Liquid fuels (diesel and petrol) used in vehicles
Source units	Litres (L)
Data Collection Method	Data obtained from fuel charge card records for our Silver Fleet. Data is checked to ensure within date ranges for full year reporting with April 1 st 2025 to March 31 st 2026 inclusive cut offs, and that all data collated is associated with litres of consumption of fuel by type (diesel and petrol) and not cost. Minimal amounts of gasoil is used, and for the purpose of reporting this is treated as diesel. Ensure other spend for example Ad blue is not included as a fuel.

Scope 1 – Emission from own vehicles with mileage records	
Description	Mileage data to determine emissions from owned vehicles
Source units	Miles (M)
Data Collection Method	Record maintained through SAP expense and Concur system (the latter from May 2025)

	Reports from both system required to enable full year reporting with April 1st 2025 to March 31st 2026 inclusive cut offs. A separate detailed procedure is maintained outlining how records of mileage is aligned to vehicles and fuel type (petrol, diesel and hybrid, and small, medium and large and where unknown average vehicle). Electric vehicle mileage is collated separately. Where vehicle type is unknown a split by ratio 20%, 70% to 10% for small, medium and large is applied based on typical known ratio to provide an estimate.
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11) Scope 2 (Indirect emissions)

Set out in the tables below are additional details of the Scope 2 indirect emissions arising from us of purchased electricity in our operational assets and owned electric vehicles in our financial control – how the data is collected and estimates made in using the data and reporting associated emissions.

Scope 2 – Purchased electricity for operational sites	
Description	Use of electricity purchased from the national grid network for you in water and wastewater treatment and pumping.
Source units	Kilowatt hours (kWh)
Data collection method	We maintain a detailed performance reporting procedure purchased electricity usage that is maintained by the YW Energy Team as the data provider, and used to collate data and enter it at summary level to our master proforma used for GHG accounting. A combination of energy industry reporting (BR414) – and a dashboard tool (Optima) are used to support data collation. Data entered into the system is pre-validated by Energy broker. Key steps in collating the data are as follows: • Bill validation by energy broker • BR414 run for purchased electricity data in the financial year 1st April 2025 to 31st March 2026 • Checks on new accounts (if any) have been set up with the correct class value are completed through year including checks on new and decommissioned sites where no site value is assigned. Profile classes are to ensure correct assigned of use to water and wastewater operations. This is reviewed again at year end to ensure all data correctly allocated. • Checks are undertaken to ensure any recharges (if any) are applied correctly. • Where bills and credits apply – depending the scale we take a view on whether these should be spread pro-rata across the billing period using historic data, or where this applies to new asset over the period since operation taking into account seasonal impact where possible.

	Any missing data is checked to see if assets remain operational and estimates are made to complete usage using historic actual or proxy data from similar assets where historic is not available. This may occur where there are meter failures or missing reads on data, meter switching, new assets etc, but typically only applies to a small percentage of our total asset base.
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Scope 2 – Purchased electricity for Electric Vehicles	
Description	Electricity used in electric vehicles charged off our operational sites
Source units	Kilowatt hours (kWh)
Data collection method	Charging card data

12) Scope 3 – (Directly outsourced indirect emissions across our value chain)

Set out in the tables below are additional details of the Scope 3 indirect emissions arising from our value chain either as directly outsourced activities, or within the scope of our regulatory reporting, along with details of how the data is collected and estimates made in using the data and reporting the associated emissions.

Scope 3 – Purchased chemicals	
Description	Purchase and use of chemicals by type and standard quantity for use in water wastewater treatment –
Source units	Litres, Kg
Data collection method	Emissions recognised on purchase in the reporting period 1st April 2025 to 31st March 2026. Data taken from SAP procurements records and cross checked with site orders. Records allocated by site, with quantity and type of chemicals purchased.

Scope 3 – Energy Related: Well to tank (WTT) and Transmission and Distribution (T&D) losses on purchased electricity	
Description	Additional emissions associated with purchased electricity due to WTT and T&D losses on purchased electricity and WTT.
Source units	Kilowatt hours (kWh)

Data collection method	Uses the same kWh data as collated for Scope 2 purchased electricity. Data for the period 1 st April 2025 to 31 st March 2026
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Scope 3 – Fuel Related: Well to tank (WTT)	
Description	Additional emissions associated with purchased fuels due to WTT losses from static plant, boilers and vehicles
Source units	Litres (L) and Miles/Kilometres
Data collection method	Uses the same fuel consumption in L or distance travelled data (miles or km) as collated for Scope 1 fuels used in static plant and boilers and in owned vehicles. Data for the period 1 st April 2025 to 31 st March 2026

Scope 3 – Waste: Disposal of Dried Sludge from water operations	
Description	Dried sludge from water treatment operations disposed to own land or landfill
Source units	Metric Tonnes (t) as dried weight
Data collection method	Weighbridge data of wet waste delivered to sites by third party contractors. Converted to dry weight according to waste type and solids delivered. Data for the period 1 st April 2025 to 31 st March 2026

Scope 3 – Waste: Grit and Screenings from wastewater operations to owned or third-party land/landfill.	
Description	
Source units	Metric tonnes as dried solids (tDS)
Data collection method	Data for the period 1 st April 2025 to 31 st March 2026 Data reported by waste contractor as TDS with reported data taken from load cells on vehicles recorded as wet tonnes and converted to tDS using a conversion rate of 37%.

Scope 3 – Waste: Raw Wastewater Sludge	
Description	Raw wastewater sludge disposed to third party land of landfill.

Source units	Metric tonnes as dried solids (tDS)
Data collection method	Data for the period 1 st April 2025 to 31 st March 2026 Data reported by waste contractor as TDS with reported data taken from load cells on vehicles recorded as wet tonnes and converted to tDS using a conversion rate of 37%.

Scope 3 – Business travel in Private Vehicles	
Description	Travel by car by employees on company business using their own vehicles with re-imbursement on a mileage basis.
Source units	Mileage
Data collection method	Data for the period 1 st April 2025 to 31 st March 2026 is obtained from both SAP Expenses and Concur (the latter brought into operation in May 2025). Mileage claimed by employees follows a policy for claiming miles according and for type of vehicle travel over-extra to normal commuting distances.

Scope 3 – Directly Outsourced Transport	
Description	Inter-site transfer of sludge to larger sites with advanced bioresources processing capability and transfer of biosolids as soil supplement.
Source units	Miles (M) or Kilometers (km)
Data collection method	Data for the period 1 st April 2025 to 31 st March 2026 Data recorded using vehicle telematics systems. Distance data submitted by contract partners on weekly/monthly basis (summary and breakdown). Data validated against historical averages and any anomalies queried. Managed by the Sludge Management Team/Manager.

13) Other Contributors to energy and carbon including removals from energy exports and use of carbon insets

Other	Private wire renewables	Solar	kWh	Energy Team	Use of direct wire renewables not through the grid
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Other – Generation, use and export of renewable energy	
Description	Energy generation from renewable sources (CHPs, solar, wind and hydro) with predominantly on-site use and small proportion of export annually
Source units	Kilowatt hours (kWh)
Data collection method	Data collated from meters and recorded in our Optima system Energy team maintain detailed procedure and generate SR160 report renewables reports and input energy use and export details aligned to metered data in our master proforma. Data is split by business unit and period. Annual reporting of data for the period 1 st April 2025 to 31 st March 2026.

Other – Private Wire Renewable Energy Use	
Description	Use of energy from private wire solar renewables
Source units	Kilowatt hours (kWh)
Data collection method	Data collated from meters and recorded in our Optima system Energy team maintain detailed procedure and recognise consumption as renewable energy use and input energy use aligned to metered data in our master proforma. Data is split by business unit and period. Annual reporting of data for the period 1 st April 2025 to 31 st March 2026.

Other – Inset from Carbon sequestration leading to net removals of emissions	
Description	Woodland creation and peatland restoration insets – Projects developed and assessment underway – area planted at defined planting levels and mix, and area of degraded peatland restored.
Source units	Hectares (Ha) with specified planting mix and density and restoration activities in accordance with best practice aligned to the Peatland Carbon and Woodland Carbon Codes.
Data collection method	Project defined and independently verified against the criteria set out in the Peatland Carbon and Woodland Carbon Codes – not certified as YW has no intent to sell on any units as these will be used to net off as ‘insets’ our own emissions.

	Data available since project inception and carbon sequestration collated by the Lands and Property team, based on specified procedures for planting and restoration across owned land in Ha and for specified measures, with accounting for buffers to ensure benefit is not overstated. Detailed methodology and project records for both woodland creation and peatland restoration are maintained with year by year data.
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14) Baseline

For the purposes of this report we have use 2024/25 as the baseline for our AMP8 regulatory reporting. Whereas our statutory reporting and longer term ambition to deliver net zero emissions by 2030 are anchored to our 2019/20 emissions.

As highlighted in the related earlier section of this report where restatement of baseline emissions is required either as a result of significant structural operation changes or financial control, improved calculation methodologies or changes to corporate standards or practice in non-financial reporting.

We note that in the current year – a significant update to the emission factors for nitrous oxide in the UK has been agreed. This will not impact the baseline from our regulatory reporting as this will use fixed factors, but our wider reporting will use uplift factors and this will need to be reflected in our 2019/20 baseline.