yondr

ESG REPORT

2024

ENVIRONMENTAL
SOCIAL
GOVERNANCE

Contents

About this report

This is Yondr's second Environmental, Social and Governance (ESG) Report covering Yondr Group and its subsidiaries (Yondr).

Unless otherwise indicated, this report reflects data and activities from 1 January to 31 December 2024.

We're committed to reporting progress against our material ESG topics transparently and on an annual basis. This ESG Report has been informed by reporting frameworks such as the European Sustainability Report Standards (ESRS July 2023), Global Reporting Initiative (GRI 2021) and International Sustainability Standards Board (ISSB 2023). The data to support these statements is accessible both in the Appendix and throughout the ESG Report.

The report has been structured around our business strategy, Destination Yondr.

The scope of reporting for our carbon footprint data is outlined in the Basis of Reporting within the Appendix. As we strive for improvement, we're dedicated to enhancing our ESG reporting. This will include addressing disclosure gaps and implementing identified actions to comply with the Corporate Sustainability Reporting Directive (CSRD) and other emerging ESG regulations.

We welcome any questions, comments and feedback. Please contact:
sustainabilityteam@yondrgroup.com →

Experience easy navigation

We've made this report interactive by creating menus for easy navigation. The menu icon in the top right corner will take you back to the contents page and the list of sections above are all linked to each chapter.

On the page introducing each of these sections, you'll see the panel on the right has quick links to each chapter.

Look out for links throughout this report which are underlined and marked in colour.

YONDR AND ESG

Section 01

Welcome to Yondr's 2024 ESG Report

Since our inaugural report last year, much has changed for the world and its inhabitants. On a global and local scale, technology is changing lives, bringing ESG-related risks and opportunities into sharper focus. The digital infrastructure industry is under more scrutiny than ever before.

"

As the world begins to recognise how data center infrastructure enables artificial intelligence, people are also seeing its impact on energy, the environment and their own values."

Paul Cossell
Chief Executive Officer

Under the spotlight

The boom in artificial intelligence (AI) has continued to make the headlines, drawing attention as well as many megawatts of power to our industry. It's estimated that global demand for data center capacity will 'rise at an average rate of 33% a year between 2023 and 2030'.

As the world begins to recognise how data center infrastructure enables this technology, people are also seeing its impact on energy, the environment and their own values. 40% of people said high energy usage is their top concern about data centers.

There's never been a more important time for action underpinned by in-depth reporting and accountability, and we continue to do that through our business strategy: Destination Yondr. Now in its second year, we're proud of the progress we've made against our ambitious plans.

Partnering to prosper

Partnering with our clients to reach their sustainability goals is also a focus. Harnessing the very technology that's increasing demand, we're modelling operational requirements through machine learning, delivering industry-first gains in efficiency, reporting and maintenance for our clients. Partnering with our suppliers means we can take collaborative action and drive ESG initiatives together. And we'll be engaging with 100% of the communities that we operate in, under our new social impact strategy.

Finally, our acquisition by DigitalBridge will see us strengthen our commitment to drive the development of cutting-edge data centers with a focus on sustainability. In the last year alone, three data centers went live in London, Frankfurt and Northern Virginia. We'll be introducing next year's ESG Report with further news of growth and the continued development of our ESG practices. We look forward to sharing that with you. Until then, this report showcases the important steps we've taken towards delivering a sustainable tomorrow without constraints.

Progressing towards Destination Yondr

> "We're committed to holding ourselves accountable and continue to be a vocal advocate for sustainability."

Paul Dillon
Chief Development Officer and Chairperson of the Sustainability Steering Committee

Yondr's 2024 ESG report aims to demonstrate and measure our impact on society and the environment. Informed by reporting frameworks, it's rich in data and provides a clear-cut account of our practices.

Destination Yondr, our business strategy, is the bedrock of this work. Entering its second year, we're now able to report on the progress made in 2024.

Throughout this report, you'll find initiatives tied to this strategy and its three pillars:

Great to the World and Communities Around Us

Great Client Experience

Great Place to Work

Within the Great to the World and Communities Around Us pillar, I'm particularly drawn to highlight our new social impact strategy, Welcome Neighbour, Global Citizen. Placing communities at the heart of data center development, it's rewarding to see the difference we're already making in our neighbouring communities and beyond.

From delivering just under 100MW of global capacity to clients, to further advancing our operational intelligence platform, YondrOne, the progress for Great Client Experience has been considerable.

Communications have led the way in our Great Place to Work pillar. We've reviewed the type, frequency and format of our communications to better serve our people, equipping them with the tools and resources they need to achieve their goals.

This report outlines the dedication and capability of our Yondr-ites to meet the growing demands of hyperscalers.

We're aware of the risks and opportunities that are important for us and our stakeholders. We're committed to holding ourselves accountable and continue to be a vocal advocate for sustainability.

WE ARE YONDR

Global developer, owner operator of hyperscale data centers.

Our identity

Vision

TOMORROW WITHOUT CONSTRAINTS

Mission

Global capacity responsible delivery

Global
We have experts in all regions, and apply our rigorous global standards and processes everywhere we operate.

Capacity
We have gigawatt capacity at our fingertips. Our market-ready sites span three continents and more are primed for development. We provide our clients capacity when and where they need it.

Responsible
We owe it to our people, clients, partners, communities and the environment. We operate safely and with respect. Sustainability and innovation are fundamental to our design.

Delivery
We bring data centers to life the Yondr way. We optimise speed to market by going on a collaborative journey with our clients from the start. One that garners respect and guarantees client satisfaction.

Values

Everyday Inventor

An unrelenting desire to make things better, to challenge convention and to apply creativity to solve problems.
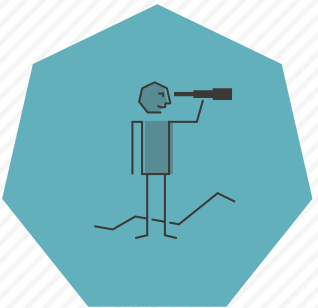
Focused Explorer

An everyday dedication to driving efficiency, conserving time and resources, and simplifying complexity.

Candid Friend

A strong conviction that open dialogue, frank discussions and active listening lead to better solutions.
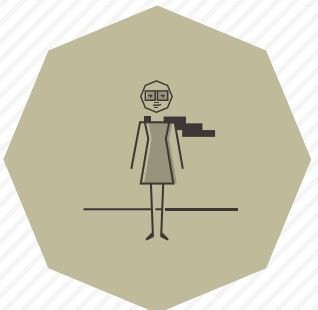
Quiet Hero

A deep commitment to the fulfillment, progression and wellbeing of others, delivered with humility and generosity.

Where we operate

Yondr has nine campuses across eight countries. Our offices can be found in the United States, Ireland, the United Kingdom, the Netherlands and Singapore, bringing a global touch to everything we do.

Data centers
/ Northern Virginia, USA*
/ Toronto, Canada
/ Slough, London, UK
/ Frankfurt, Germany
/ Berlin, Germany
/ Amsterdam, Netherlands
/ Mumbai, India*
/ Johor, Malaysia
/ Jakarta, Indonesia

*Joint ventures
For more info, see basis of reporting →

Offices
/ San Francisco, USA
/ Dublin, Ireland
/ London, UK
/ Amsterdam, Netherlands
/ Singapore
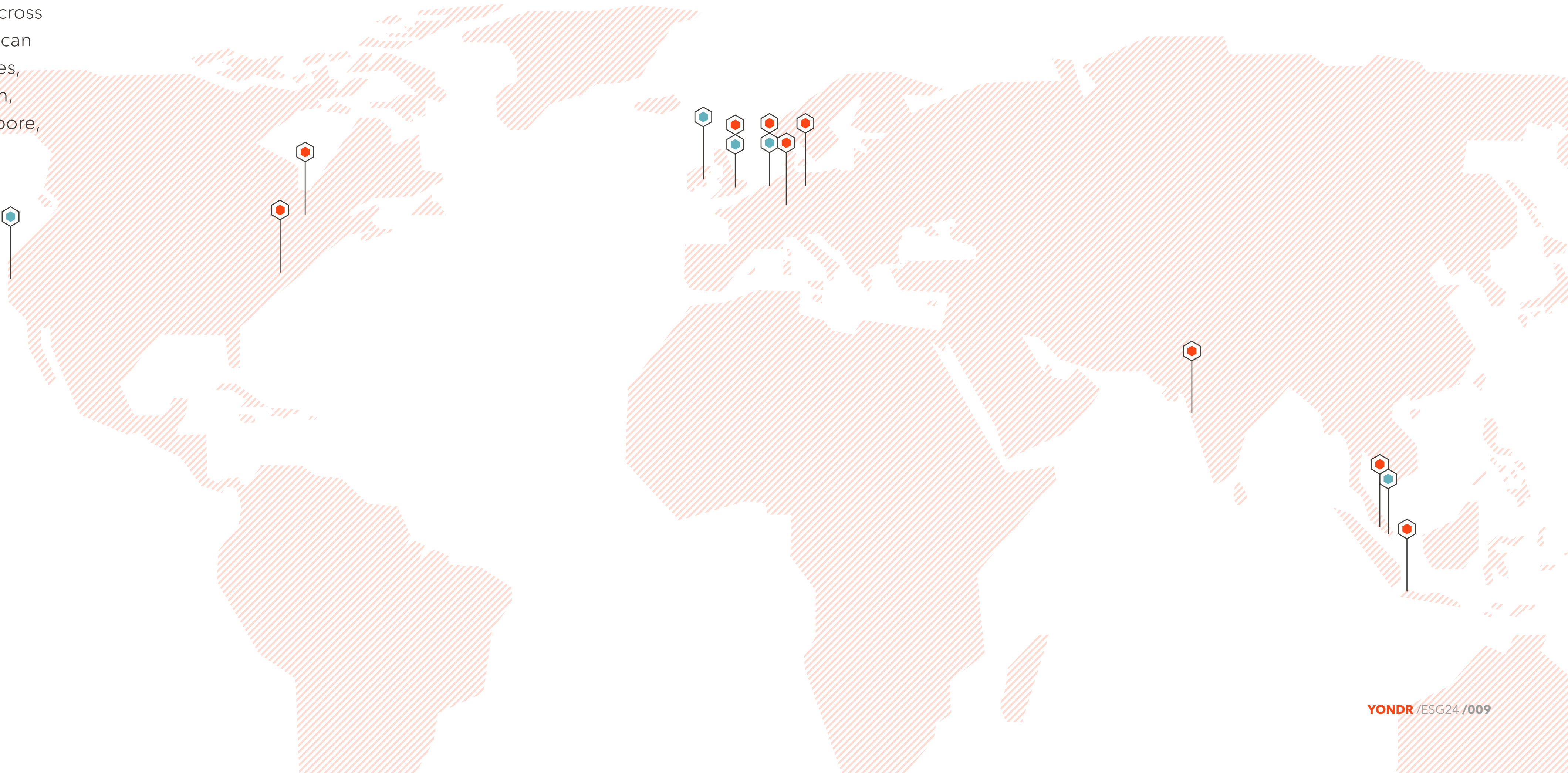
2024 highlights

2024 shaped up to be a transformative year for Yondr and set the stage for an exciting new chapter in our journey.

With major strides in our business operations, sustainability initiatives and client partnerships, 2024 was a year of continued success.

Here are some highlights that have reinforced our dedication to sustainability, responsibility and growth.

Three data centers ready for service in H2 2024

Earned a **silver Ecovadis medal**

Launched our **social impact strategy**

Created the **Employee Advocacy Group** as the voice of our workforce

Broke ground on our **second US data center**

100% uptime across our data center portfolio

Won the Innovation Award at the Annual Investment Awards for our Slough development

Headcount increased by 35%

Agreement reached to be acquired by **DigitalBridge**

Recertified against **five existing ISO standards** and a **new certification for Energy**

Over $1.25bn in capital raised to support our growth

Successfully energised **700MW of power** globally

381 hours of volunteering globally

DigitalBridge

In October 2024, Yondr reached an agreement with DigitalBridge to be acquired. DigitalBridge is a leading global alternative asset manager dedicated to investing in digital infrastructure with over 25 years' experience.

DigitalBridge's strategic investment will drive Yondr's development of cutting-edge, sustainable data centers. This partnership will enhance our ability to serve our clients more effectively while accelerating global expansion efforts.

We look forward to partnering with DigitalBridge, and will benefit greatly from their experience as we seek to continue to grow and expand the Yondr platform."

Chester Reid
Chief Financial Officer
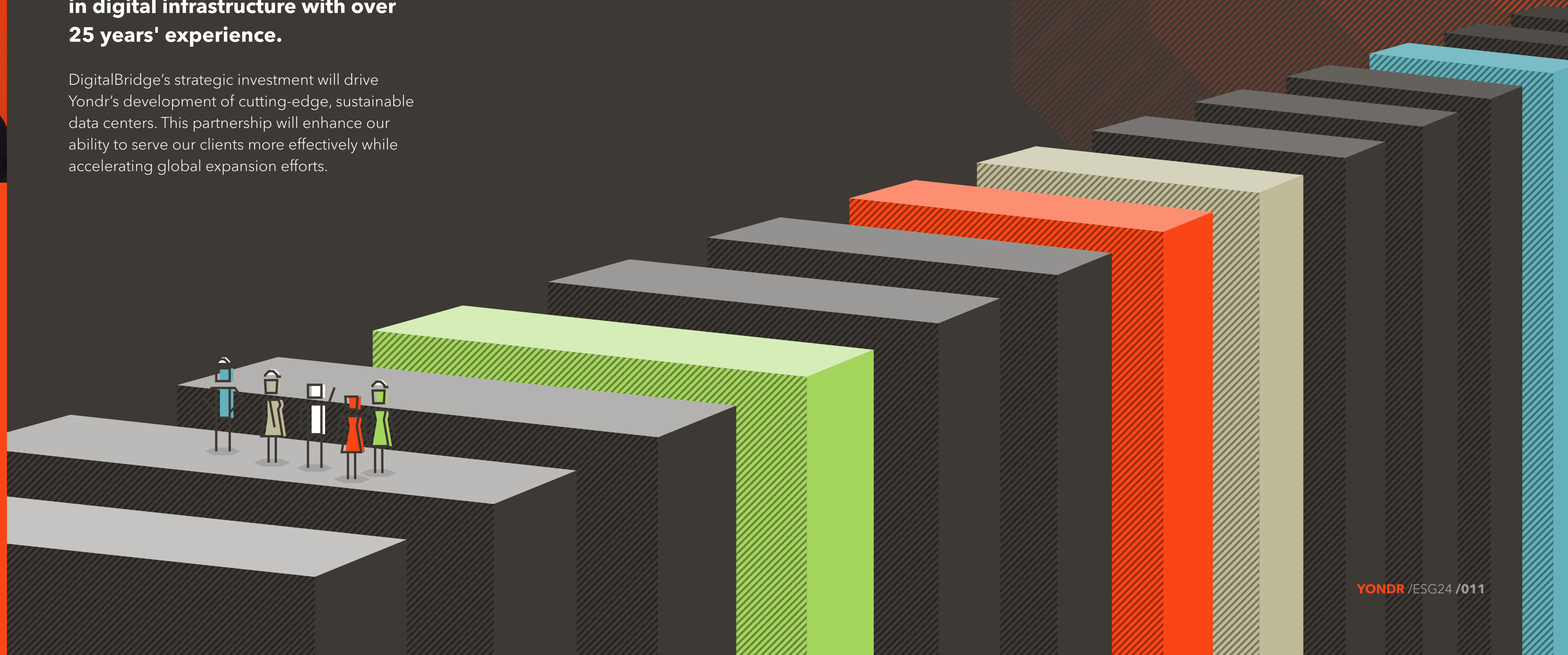
Spotlight on our data centers

As a data center developer, owner and operator, we strive to offer the best for our clients in state-of-the-art, resilient data centers. We saw great progress in 2024 across our data centers with groundbreakings and handovers to clients.

Here's a rundown of the milestones our data centers have achieved.

Northern Virginia, USA

The project's closed-loop cooling design ensures minimal reliance on local water supplies.

"Our first facility in Loudoun County was a critical first step in delivering the campus' total capacity of 336MW. We look forward to delivering the next phase of this landmark campus."

In Q4 2024, we achieved completion, after less than 24 months' build, on a 48MW data center that's now live and operational.

In Q1, we broke ground on the second 48MW data center on the campus, bringing the project's first phase total to 96MW in capacity.

Maureen Henry
Construction Site Director
Americas

Frankfurt, Germany

The sustainability features incorporated into the data center include a solar photovoltaic (PV) installation on the roof, a green wall and electric vehicle charging points.

"This data center has been built to provide exceptional resilience, while also delivering on our client's goals for sustainability and operational efficiency."

Our 40MW data center in Frankfurt reached its first ready-for-service (RFS) milestone in November 2024.

The facility is using renewable energy for 50%+ of the asset's electricity consumption, as per the German Energy Efficiency Act. This requirement rises to 100% from 1 January 2027.

Peter Hill
VP Design & Construction
EMEA

Spotlight on our data centers

London, UK

Residents in the local community will benefit from a new walking and cycle route, creating a convenient cut-through that will shorten journeys and encourage active travel.

"The handover of our first UK facility was a major milestone, not just for our London campus, but for the UK's data center ecosystem as we respond to the global challenge of increasing data capacity."

In Q3, the first data center on our London campus began operation on the first 20MW phase of the 30MW building. Delivered in under two years, it's Yondr's first completed data center in the UK. The second building is under construction on site, which will add a further 30MW of capacity.

The campus' third building secured planning permission in Q3 as a result of collaboration with the local council and environmental charities.

Benjamin Mawby
Construction Site Director
EMEA

Johor, Malaysia

This facility includes hybrid cooling towers which offer a more efficient solution than traditional cooling methods.

"Once complete, our Johor development will be the largest hyperscale data center campus in Southeast Asia."

Our campus in Johor, Malaysia was energised in Q1, marking a key achievement in its development. The campus is set to deliver 300MW of critical IT capacity when fully complete.

As part of our commitment to being a good neighbour, we conducted a community needs assessment to identify ways to support and engage the local community.

Mark Avery
Senior VP
Design & Construction
APAC

Sustainability strategy

Our sustainability strategy is built on four foundations: compliance, carbon, clients and communities. Each one feeds into our overall business strategy: Destination Yondr.

The four Cs, as we call them, enable us to identify, target and align our sustainability strategy to the areas that are material to our business.

Compliance

Gets us ready for new legislative requirements and industry expectations across the ESG areas that are material to Yondr

Carbon

Sets carbon-related targets and strategy across all our activities (including achieving net zero in scopes 1 and 2 by 2030)

Clients

Helps us to collaborate with clients on sustainability and innovation, leading to tailored sustainable solutions

Communities

Becoming a Welcome Neighbour by supporting local communities, while embracing the values of a Global Citizen beyond that

Stakeholder engagement

Stakeholder engagement and understanding the expectations of interested parties helps us to identify internal and external issues and define specific objectives. As part of compliance with ISO standards, we map stakeholders that we have a direct impact or influence over.

The medium and frequency of engagement varies dependent on the group, however the strength of each relationship remains the priority. Better understanding of their different needs and ongoing review of expectations helps us to ensure continual improvement.

Interactive graphic

Click on each stakeholder name for an example of how we're engaging with them.

→

YONDRVILLE

CLIENTS →

SUPPLIERS →

INVESTORS AND LENDERS →

MUNICIPALITIES AND REGULATORY BODIES →

YONDR-ITES →

INDUSTRY PEERS →

COMMUNITIES →

CSRD implementation
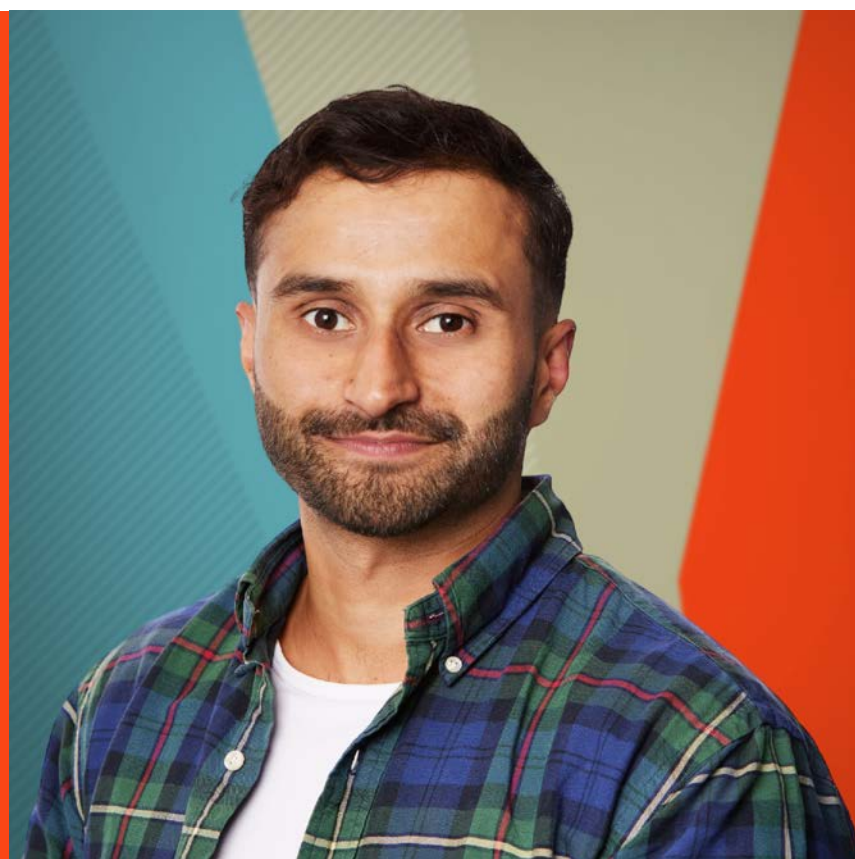
> " We'll continue building on the progress of our CSRD implementation phase and focus efforts on becoming more sustainable, as we'd set out to do under Destination Yondr."

Vijay Bedarkar
Sustainability and ESG Manager

Despite potential changes to Yondr's Corporate Sustainability Reporting Directive (CSRD) reporting obligations under the EU Omnibus proposal, we remain committed to using the European Sustainability Reporting Standards (ESRS) and other robust ESG frameworks to guide the disclosure of our impacts, risks and opportunities (IROs) across our priority ESG topics.

We undertook a double materiality assessment in 2023 to identify the material IROs* that impact Yondr as a business and that we have on people and planet. Climate change remains a pertinent issue for Yondr and the sector. Optimising energy efficiency and our net zero action plan remains key.

We remain focused on health and safety and the wellbeing of our colleagues. We also need to continue to engage our communities, an area which our new social impact strategy looks to build on.

In 2024, we moved onto our next phase of CSRD alignment in which we mapped the ESRS against our IROs. We reviewed our policies, processes and data gaps against the relevant disclosure requirements and drafted action plans and targets around some of our material areas.

CSRD aligned action plan →

***Full list of material IROs** →

Financial materiality

Opportunity ●
Risk ●

A   **Climate change:** waste heat distribution

B   **Biodiversity and ecosystems:** biodiversity legislation

C   **Data privacy and cyber security:** data breach or cyber attack

D   **Business conduct:** client confidentiality

E   **Sustainable innovation:** client engagement
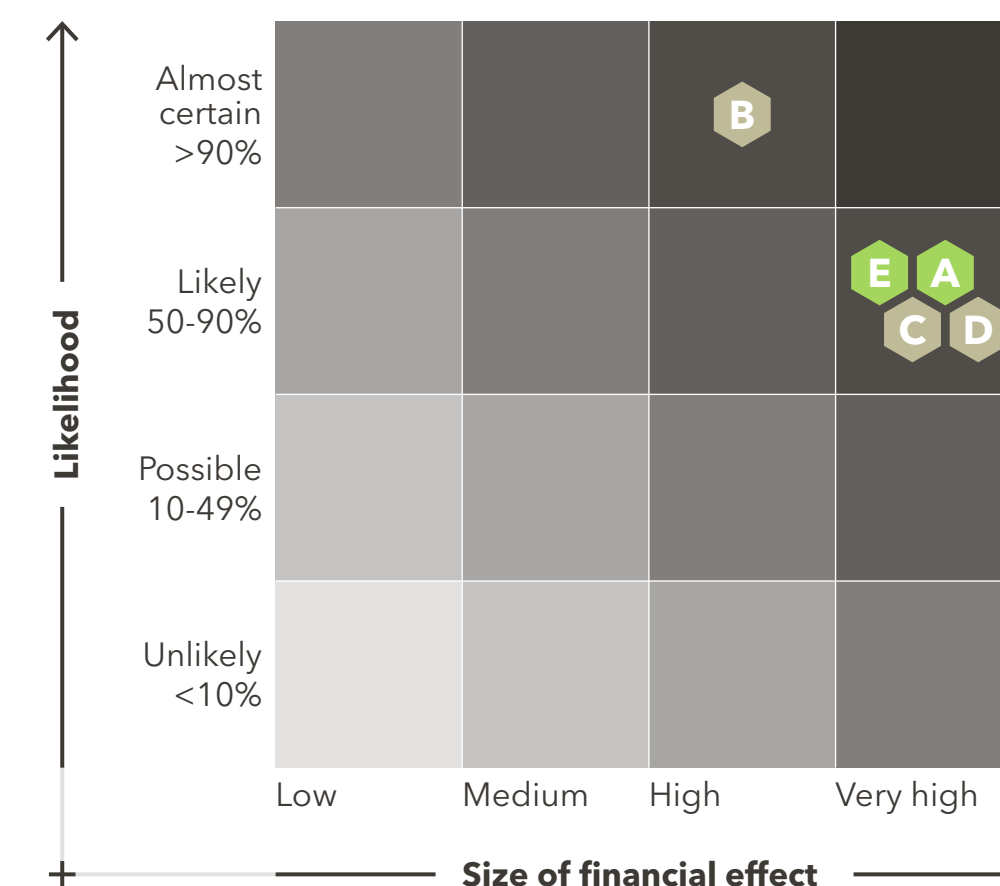
Impact materiality

Positive ●
Negative ●

A   **Climate change:** client data center emissions

B   **Resource use and circular economy:** use of raw materials

C   **Employee wellbeing, health and safety:** H&S culture

D   **Business conduct:** business integrity

E   **Community engagement:** engaging with community groups

F   **Climate change:** energy-efficient design and construction

Likelihood — Almost certain >90%, Likely 50-90%, Possible 10-49%, Unlikely <10%
Size of financial effect — Low, Medium, High, Very high

Likelihood — Almost certain >90%, Likely 50-90%, Possible 10-49%, Unlikely <10%
Severity of impact — Low, Medium, High, Very high
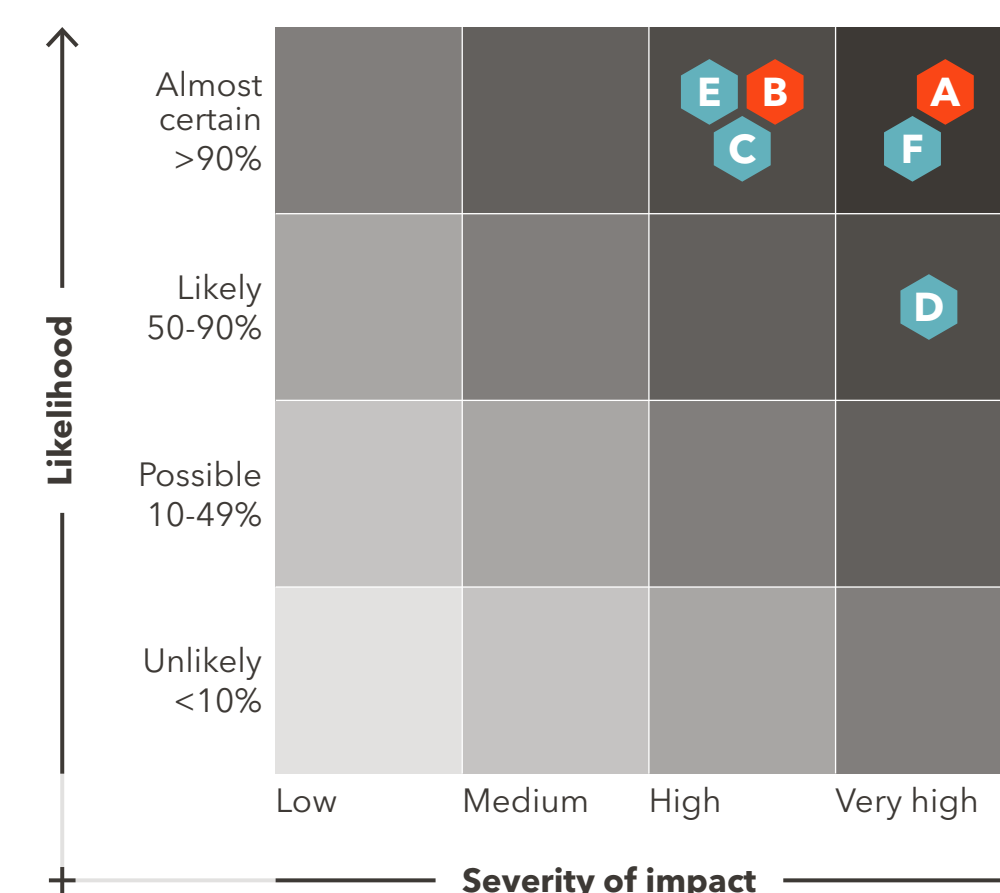
Yondr's value chain

We engaged with internal and external stakeholders to define our value chain in accordance with the CSRD's requirements*. We established our key stakeholders and used the International Integrated Reporting Council's six capitals to demonstrate how a data center will transition from conception to operation.

*Full details of our value chain →

Mapping our material IROs

These are a small sample of high-priority impacts, risks and opportunities identified in the double materiality assessment. Each is displayed on the value chain where they're most likely to materialise.

01 Client data center emissions
02 Use of raw materials
03 Energy-efficient design and construction
04 H&S culture
05 Engaging with community groups
06 Business integrity
07 Biodiversity legislation
08 Data breach or cyber attack
09 Client confidentiality
10 Waste heat distribution
11 Client engagement

Full list of our material IROs →

UPSTREAM
Stakeholder Groups

- Investors and Lenders
- Clients 09 11
- Regulating bodies 07 08
- Industry actors
- Research and educational institutions
- Suppliers
- Civil Society & Communities

OPERATIONS

Input Capitals
- Financial capital
- Natural capital 02 10
- Manufactured capital 02 03 10
- Intellectual capital 08
- Human capital 04
- Relationship capital 05 06

Yondr
- Corporate governance
- Operating divisions
- Corporate functions
- Workforce
- Production assets
- Regions

Output Capitals
- Financial capital
- Natural capital 10
- Intellectual capital 08
- Manufactured capital 03 10
- Human capital 04
- Relationship capital 05 06 09

DOWNSTREAM
Stakeholder Groups

- Clients 01 11
- Regulatory and Public Authorities 08
- Civil Society & Communities

INTRODUCTION / GREAT TO THE WORLD AND COMMUNITIES AROUND US / GREAT CLIENT EXPERIENCE / GREAT PLACE TO WORK / COMPLIANCE / BASIS OF REPORTING / APPENDIX

← STAKEHOLDER ENGAGEMENT

Corporate governance

Our governance structure ensures that decision-making processes remain structured, transparent and focused on the overall objectives of our business.

Our Sustainability Steering Committee facilitates board-level oversight and executive leadership when driving our sustainability strategy.

TOPCO LEVEL

Highest level of boards and committees for the Holdco company, Yondr GP LLC. Members comprise of Board Directors.

/ Yondr GP LLC Board
/ Finance Committee
/ Risk Committee
/ Audit Committee
/ Deal Pricing Committee

OPCO LEVEL

Delegated authority for the Executive Leadership Team (ELT) to manage the day-to-day running of the business and delivery of the agreed strategy and plans.

/ ELT Operations Board
/ Capital Committee (CapRev)
/ Remuneration Committee (RemCo)
/ HSQE Steering Committee
/ **Sustainability Steering Committee**
/ Statutory boards for Opco / SPV / JV entities

BUSINESS LEVEL

Delegated authority for the Senior Leadership Team (SLT) to manage delivery of cross-functional E2E processes and controls.

/ Audit Council
/ Technology & Business Change Committee
/ Programme Councils (large, cross-functional projects)

INVESTORS AND LENDERS

/ We frequently share ESG data and discuss best practice regarding ESG reporting

/ We've begun expanding our sustainable financing including:

/ Green loan in Northern Virginia around PUE and zero waste

/ Green loan in Johor around PUE

/ We'll look to expand our sustainable financing and build out a framework in 2025

We maintain a regular dialogue and keep an open channel of communication with our investors and lenders."

Devansh Sachdeva
Associate – Corporate Finance & Capital Markets

Memberships

We're an active member in various associations and groups focused on driving sustainability and fostering impactful change in our sector and beyond.

Thanks to these memberships, we have access to current resources, expert insights and a network of professionals who keep us ahead of the curve on developments in digital infrastructure and sustainability.
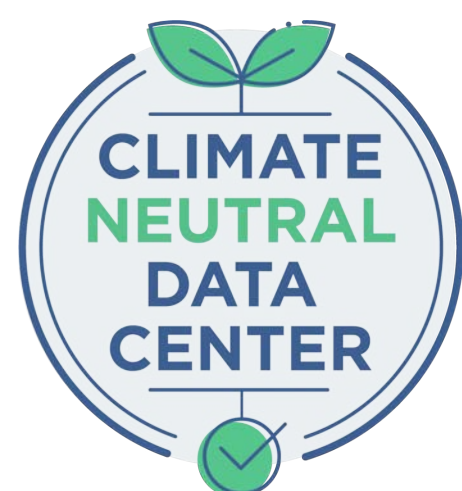
Climate Neutral Data Center Pact

Data Center Safety Council

Dutch Data Center Association

German Data Center Association

Data Center Coalition

CEO Action for Inclusion & Diversity

INTRODUCTION / GREAT TO THE WORLD AND COMMUNITIES AROUND US / GREAT CLIENT EXPERIENCE / GREAT PLACE TO WORK / COMPLIANCE / BASIS OF REPORTING / APPENDIX

← STAKEHOLDER ENGAGEMENT

Driving impact through collaboration

Industry events are an opportunity for us to share and learn with our peers. Through sponsorships and speaking engagements, we contribute to conversations around sustainability in the data center sector – sharing our own experiences while learning from others to drive continuous improvement across the sector.

Datacloud ESG Summit

April 2024

We were gold sponsors at Datacloud's ESG Summit, an event focused on addressing sustainability challenges within the digital infrastructure sector. Our Yondr-ites Ross McConnell and David Eames spoke on sustainable cooling technologies and building ESG into a corporate strategy.

Datacloud Global Congress

June 2024

A Yondr contingent attended the Datacloud Global Congress event in France. Our Chief Financial Officer Chester Reid spoke on a panel on merger and acquisition headwinds in the data center industry. We also hosted a scenic hike for industry peers on a nearby historic island.

Apollo Sustainability and ESG Summit

December 2024

Chester Reid spoke on a panel at Apollo Global Management's annual event covering some of the challenges and opportunities associated with Financing the Global Industrial Renaissance. The event showcased Apollo's investments in the infrastructure and energy transition sectors.

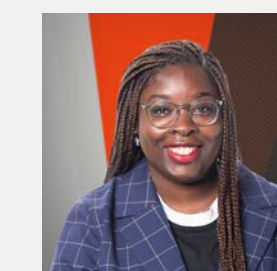## INDUSTRY PEERS

/ Supporting and participating in industry-wide councils and working groups

/ Sharing learnings with peers to drive change in the industry

/ Sponsoring sector-specific events to foster collaboration

Engaging with our peers not only develops our business, but betters the industry as a whole."

Louise Donkor
Marketing Communications Director

INTRODUCTION / GREAT TO THE WORLD AND COMMUNITIES AROUND US / GREAT CLIENT EXPERIENCE / GREAT PLACE TO WORK / COMPLIANCE / BASIS OF REPORTING / APPENDIX

← STAKEHOLDER ENGAGEMENT

Procurement

Our aim is to be a trusted partner to our suppliers – one that promotes open dialogue to new ideas, improved ways of working and the delivery of more sustainable outcomes.

As a data center company, we rely heavily on a wide network of supply chain partners for infrastructure, construction, utilities and a range of services. We recognise it's through effective partnerships we'll see the most added value. This value flows in both directions – supporting and uplifting the people in our supply chain and providing stability and reliability for us.

Building close, collaborative relationships will be crucial on our journey. We're not just selecting businesses to transact with, we're seeking partners we want to grow with. Engaging proactively and transparently while developing shared goals will be critical to creating opportunities for mutual benefits and positive sustainable outcomes. Whether this is through the application of circular economy principles, the use of lower carbon materials or an innovative new approach, we know the best results are delivered when we collaborate.

Procurement focus

We're committed to working with partners that align with our values and sustainability goals.

Our approach to procurement focuses on sustainable relationships, value and innovation. These core principles are embedded in our procurement approach from initial concept to defining our specification through to market engagement.

This includes the tools we use, our supplier selection process and the criteria we adopt to select businesses we can partner with for the future – seeking specialists who bring something different to the table or offer more sustainable solutions.

For example, with Design and Construction, we need to ensure our partners have the core capabilities for the work they're hired for, and that our organisational interests are aligned.

And for Owner Furnished, Contractor Installed (OFCI) capital equipment, we need to make sure that suppliers are taking care of the people in their factories, engaging with the right initiatives and collaborating on ESG efforts.

SUPPLIERS

/ Establishing deep collaboration SRM reviews with key partners focusing on developing shared goals, innovation opportunities and sustainable growth

/ Developing cross functional factory and site review processes for key equipment and construction suppliers to promote adherence to Yondr's global standards, core ESG requirements, quality, health and safety, and labour practices

/ Implementing a global/regional/local procurement framework for market engagement and supplier selection that promotes a focus on improved energy and sustainability outcomes

Trusted partnerships are essential."
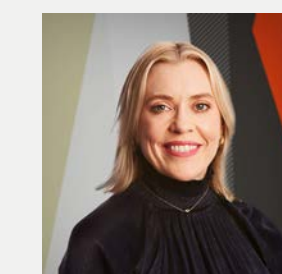
Eve McIlvaney
VP Global Procurement

Procurement

ESG engagement

As a global data center operator, we need to navigate varying legislation and expectations where we operate, ensuring that our standards are being upheld, even where they aren't the norm.

This requires that we acknowledge the nuances of every location. Over the last year, we've adapted our supplier code of conduct to accommodate global, regional and local differences.

We recognise that in order to understand how our suppliers operate, we need to visit their places of work and factories. We conduct comprehensive factory audits for key equipment suppliers to check standards are being upheld across human rights, living standards, wellbeing and pay.

We use a digital supplier management platform to assess our suppliers. All suppliers are subject to our onboarding review and annual compliance assessment. For selected higher-risk categories, suppliers are required to provide further enhanced compliance assessment information based on the goods or services they supply, which is reviewed by designated Yondr subject matter experts against our core standards and policies.

Yondr's Annual Compliance Assessment covers:

/ Energy and sustainability policies and practices

/ Diversity, equity and inclusion (DEI)

/ Modern slavery and labour practices

/ Anti-bribery and corruption

/ Data processing

/ IT security

/ Legal enforcement/sanctions

/ Insurances

Local and inclusive approach

Yondr is committed to bringing positive social impact to the communities around us – which includes our suppliers.

We may be a global business with a global supply chain, but we know the crucial role that local and regional suppliers play in delivering great levels of service and innovation.

We're therefore proud to have supported many hundreds of local small and medium-sized (SME) businesses.

For 2024:

100%
of our tier 1 supply chain has been subject to standard compliance assessment

100%
of suppliers in selected higher risk categories of goods and services were required to take the enhanced supplier assessment

55%
of new suppliers onboarded were SMEs

CASE STUDY 01

Supporting workers in the value chain in Malaysia

Through our partnerships, we're able to go beyond standard requirements and support communities where we operate.

In November 2024, our general contractor partners delivered a health screening programme conducted by a medical team from Sunway Medical Centre. The programme was made available to roughly 1,200 people, where the team tested blood, urine, liver function and sugar levels.

By getting health professionals on site, we were able to support the delivery of basic health tests for the workforce, many of whom come to Malaysia for a period of time to work.

02

GREAT TO THE WORLD AND COMMUNITIES AROUND US

Section 02

> "As demand for data centers increases, our sector is facing heightened scrutiny, compelling us to operate more ethically and sustainably – from actively contributing to the energy transition, to engaging pragmatically with communities and setting targets to reduce our scope 1–2 emissions."

Ross McConnell
VP Energy & Sustainability

Environmental highlights

Our continuous improvement in environmental performance helps us to meet our current obligations while ensuring we're preparing for the future.

Implemented our **Energy Management System** (ISO 50001) certification for our Netherlands site

Externally assured our corporate carbon footprint for the **fifth consecutive year**

Sourced 100% renewable electricity for our operational Frankfurt site and 74% for our London site by procuring **Renewable Energy Certificates (RECs)**

Conducted a **waste heat export feasibility study** for our Frankfurt site

Maintained an **ISO 14001-certified environmental management system** across all our construction and operational sites

Built an in-house carbon tracker tool to model future performance against our net zero target

Carbon

Data centers are heavy consumers of energy and material resources. This creates a significant carbon emissions challenge for our industry. Demand for new data centers, stimulated by cloud and AI application growth, is compounding this challenge.

For new data centers, securing sufficient power is rarely straightforward. It creates pressure on already stretched grids and power generators. Increasingly, hyperscale data center operators need to play a role in the power industry not just as consumers, but as participants and influencers – helping to build grid resilience as well as meeting our own power needs.

Securing power is one part of the challenge. Another is reducing the amount of electricity our data centers consume. Yondr's position in the industry value chain means we must be active in both areas – designing our cooling systems to minimise loads while maintaining performance standards and collaborating with clients to reduce total energy demand.

Yondr's targets

—

Net zero by 2030 in scope 1 and 2 (market-based) carbon emissions

—

Engage our stakeholders to collaborate on reducing scope 3 carbon emissions both upstream and downstream of our operations

Carbon footprint performance

Our corporate carbon footprint, summarised in Table 1 and illustrated in Figures 1, 2 and 3, is measured in alignment with the GHG Protocol.

Yondr commissioned a third party to independently assure our 2024 carbon footprint in accordance with the ISAE 3000 standard.

We report both market-based and location-based scope 2 emissions: market-based reflects the electricity we purchase and takes account of Renewable Energy Certficates and Guarantees of Origin, while location-based is based on the average carbon emissions of the local power grid where it's used.

Complete assurance report →
Scope and calculation methods →

Table 1: Carbon Summary Table (tonnes of CO$_2$e)

	2022	2023	2024
Scope 1	979.3	1,724.9	6,767.2
Scope 2 (location-based)	4,820.8	5,209.3	12,262.5
Scope 2 (market-based)	5,887.1	6,250.4	9,661.4
Scope 3	16,963.0	17,274.3	26,239.1
Total scope 1 & 2 (market-based)	6,866.4	7,975.3	16,428.7
Total scope 1, 2 (market-based) and 3	23,829.4	25,249.6	42,667.8

Journey towards net zero

Data is critical in guiding our net zero initiatives, giving us vital insights into how we're progressing each year and where we need to focus to reach our targets.

We developed an in-house carbon tracker tool to record progress and model future performance and pathways against our net zero carbon target, based on historical data and anticipated business growth. The tool works at a site and a group-wide level. The predicted inputs can help us build out business cases for climate mitigation solutions, incorporating, for example, the anticipated costs of carbon offsetting as an alternative pathway to decarbonisation.

Scope 1

Figure 1: Scope 1 Emissions by Source

59.24%	**Fuel used in commissioning**
27.48%	**On-site diesel use**
12.27%	**Diesel from backup generators**
0.39%	**On-site HVO use**
0.29%	Personnel cars
0.26%	Leasing cars (fuel)
0.05%	Natural gas
0.02%	On-site petrol use
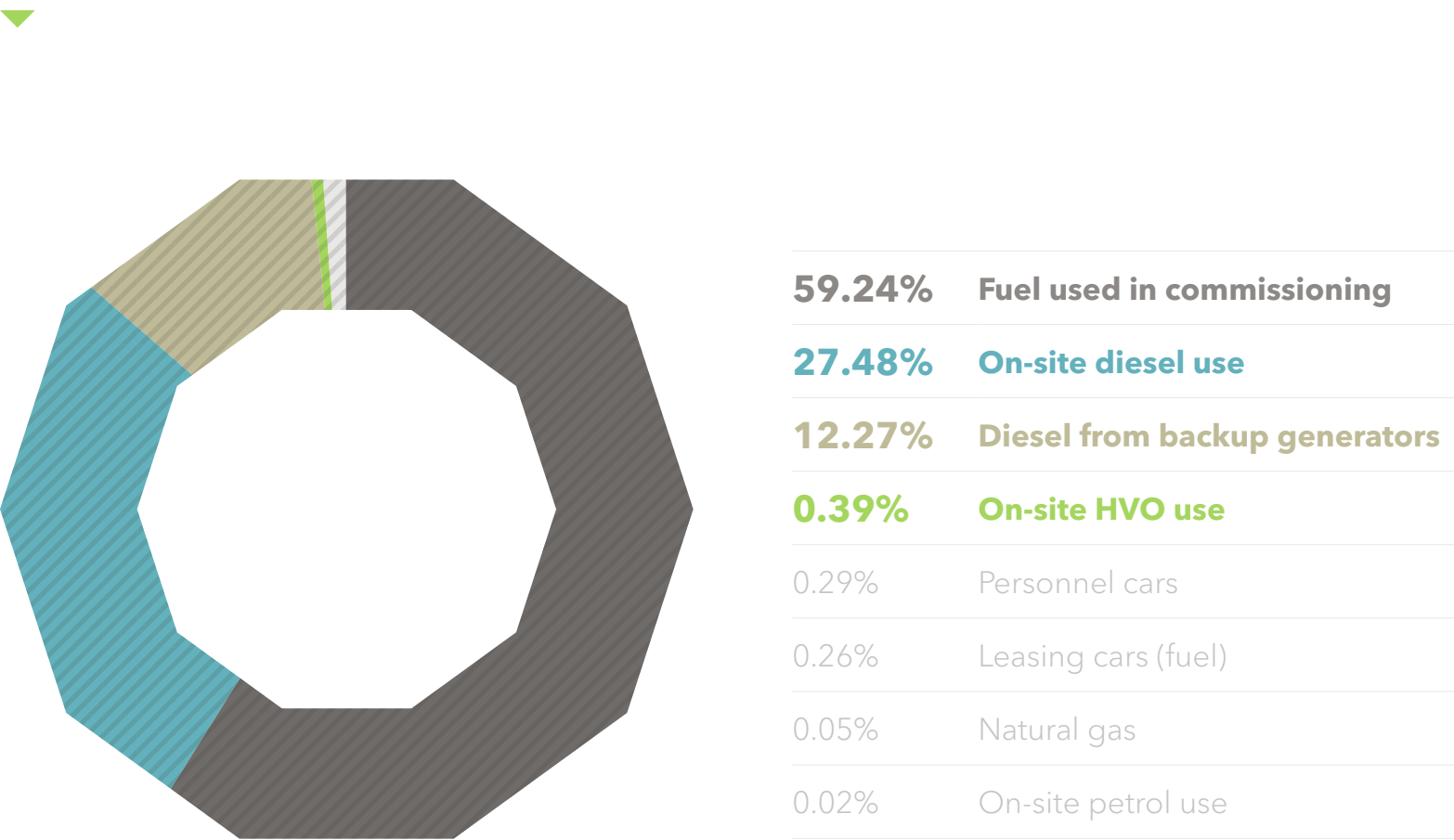
Our scope 1 emissions have increased as expected with the growth of our portfolio and changing activities. In 2024, we saw a significant increase in fuel used during testing and commissioning of data centers prior to handover, when generators demand large quantities of fuel, as a number of our sites transitioned from construction to operations. Figure 1 shows a breakdown of our scope 1 emissions.

Additionally, our carbon footprint doesn't yet reflect the benefits of transitioning to hydrotreated vegetable oil (HVO) at some operational sites, as we're still accounting for the diesel that remained in the tanks at the time of transition.

Scope 2 (market-based)

Figure 2: Scope 1 and 2 (market-based) emissions since 2022 baseline*

Legend: ■ Scope 1   ■ Scope 2
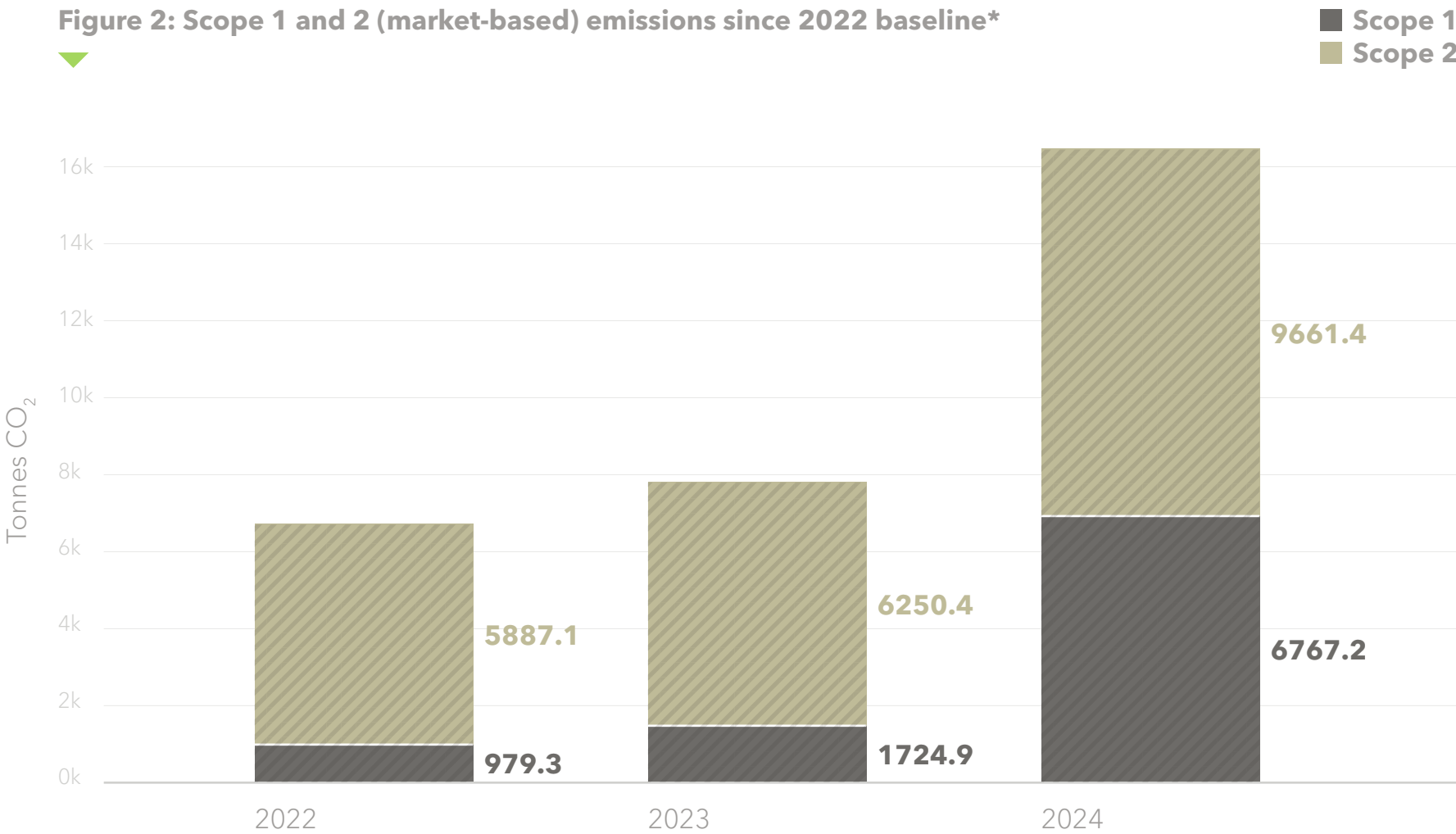
The graph above shows a 64% increase in our market-based scope 2 emissions in 2024 compared to our baseline year. This overall rise is because of a higher number of operational data centers, greater utilisation and increased construction activity.

To meet our scope 2 target, we'll focus on energy efficiency, grid support and ensuring our energy supply is matched by renewable energy production where feasible (e.g. through the adoption of Renewable Energy Certificates (RECs), Guarantees of Origin (GOs) and Power Purchase Agreements (PPAs)). In 2024, we saw an improvement in our renewable energy procurement, with our percentage of renewably sourced electricity increasing by 11% from the previous year.

*When our clients purchase renewable electricity for the entire data center, we don't count their renewable energy certificates toward our own carbon footprint under the GHG Protocol.

Journey towards net zero

Scope 3

Collaboration with our partners, suppliers and the industry is essential for reducing carbon emissions across our value chain.

Our scope 3 emissions have increased by 55% since our 2022 baseline year. Figure 3 demonstrates that 89% of these are related to downstream leased assets (client IT load).

To note: In line with the GHG Protocol, we apply only location-based emission factors for client electricity consumption (downstream leased assets) in our scope 3 emissions.

Although we and our clients procure renewable energy credits to cover our clients' electricity use, this isn't reflected in our audited scope 3 carbon footprint.

Figure 3: Scope 3 emissions by category (excludes embodied carbon)
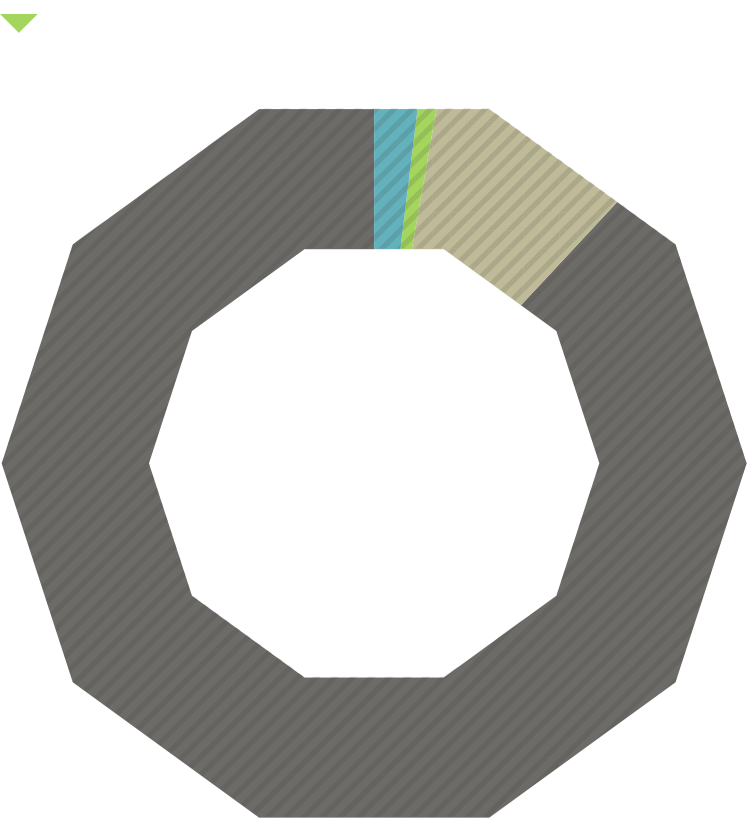
2%	**Category 3**	Fuel- and energy-related activities
1%	**Category 5**	Waste generated in operations
8%	**Category 6**	Business travel
89%	**Category 13**	Downstream leased assets

Embodied carbon

Embodied carbon is the carbon emissions associated with data center construction upstream of the construction site. Due to a lack of robust data across the industry, we currently exclude this from our carbon footprint. Nonetheless, it's an integral part of our impact and carbon reduction strategy.

Figure 4 highlights the significance of embodied carbon in a data center's lifecycle. We compared a typical project's benchmarked embodied carbon data to its anticipated emissions from the IT load of operational electricity (the two main contributors to our scope 3 carbon emissions).

The results demonstrate that embodied carbon is almost equal to the cumulative emissions of IT load electricity consumption for two-years of operations. This reinforces the importance of embodied carbon measurement and reduction in our carbon strategy.

Figure 4: Embodied carbon of building a 40MW data center vs IT load
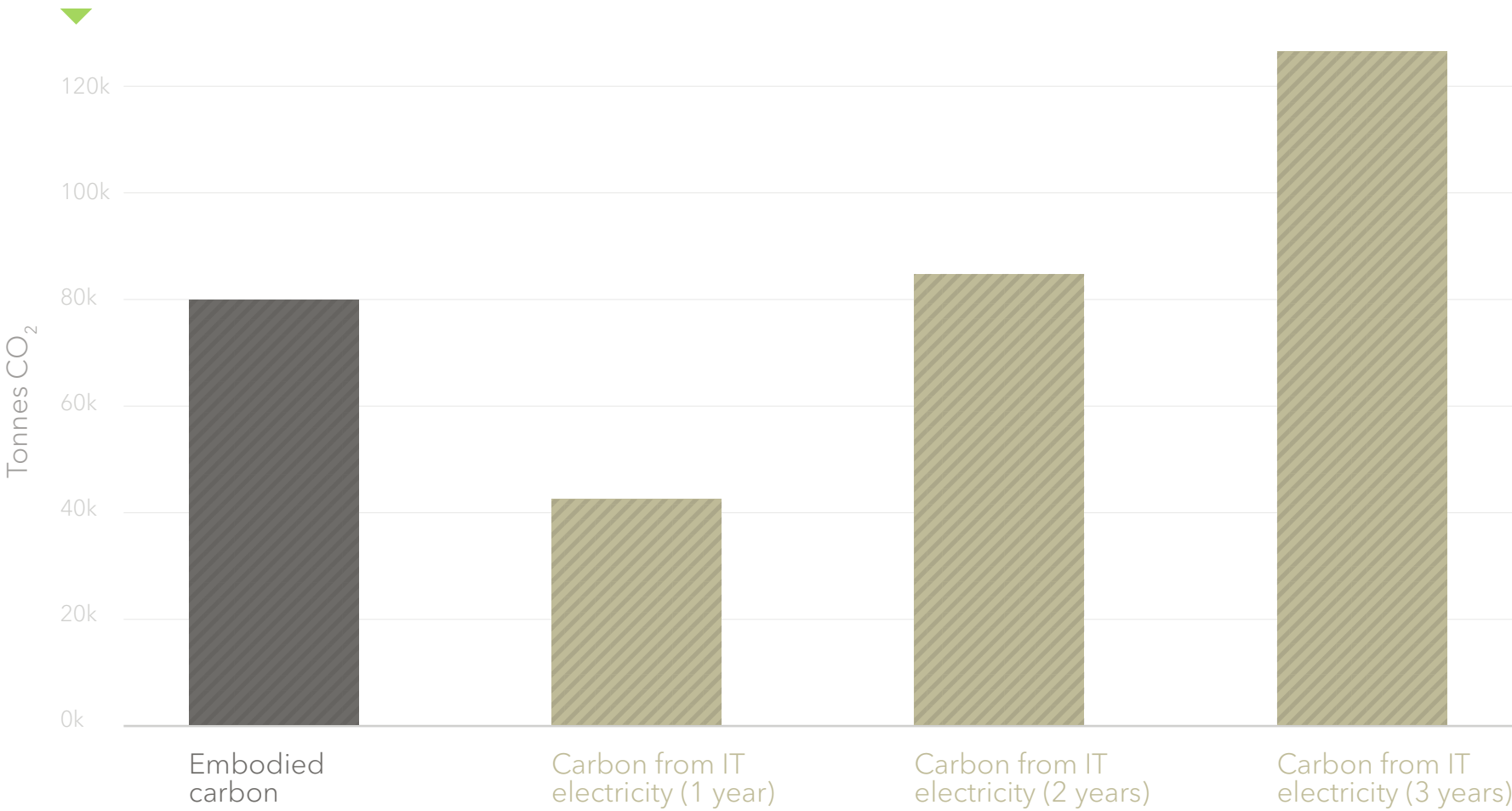
To note: This analysis is based on our internally evaluated embodied carbon design benchmark, assuming typical grid electricity carbon intensity and 60% utilisation. The results are sensitive to the carbon intensity of the electricity supplied to the data center.

Progress

The most appropriate environmental initiatives at a site level vary depending on many factors including location, climate, regulation, the local community and client needs.

Amsterdam

/ ISO 50001 implemented
/ Wildflower meadow grown over four years
/ EV charging points installed
/ Solar photovoltaic (PV) feasibility study completed
/ Rainwater harvesting feasibility study completed
/ Transitioning to using HVO for backup generators

Northern Virginia

/ Zero waste certification commitment
/ Green loan across two facilities

London

/ Electric vehicle (EV) charging points installed
/ BREEAM Very Good
/ Lower energy at low load plan
/ A wildlife corridor via canal-side planting
/ Roof design and management in accordance with a bird hazard management plan (due to our proximity to Heathrow Airport)
/ Green walls on each building
/ Sourced 74% renewable electricity

Frankfurt

/ LEED Gold commitment
/ Biodiversity enhancement - green roof, wall, hedgerow protection
/ Waste heat export study completed
/ Solar PV panels installed
/ Sourced 100% renewable electricity
/ Rainwater retention tanks to limit discharge flow rates into public storm-water system and reduce flood risk
/ Zero waste certification commitment

Johor

/ EDGE certification commitment
/ EV charging points installed
/ Rainwater harvesting connected
/ Hybrid of free air cooling, evaporative cooling and liquid cooling, supported by chillers when required
/ Exploring renewable energy opportunities

2025 actions

We continue to look at initiatives at a corporate level that will drive our net zero strategy and ensure the design and operation of our data centers incorporate sustainability credentials.

/ Developing a scope 3 strategy, working with key suppliers and clients to align sustainability goals and reduce emissions

/ Considering low-carbon opportunities during site due diligence

/ Identifying and exploring initiatives to reduce scope 1 and 2 emissions in design, construction and operations

/ Setting expectations for adopting best practices in sustainable management of materials, equipment and activities on site for general contractors and suppliers of large mechanical and electrical equipment

/ Developing liquid cooling design for multiple data centers

/ Obtain TRUE Zero Waste certification across all sites within the next few years

Improving our energy efficiency

Governments and regulators around the world, and particularly in the EU, are making increasing demands for transparency in sustainability performance, energy efficiency and carbon reduction.

Revolutionising an existing data center

To support data center efficiency, we attained our Energy Management System (ISO 50001) certification in September 2024 at our Netherlands site. This system establishes governance, targets and an action plan to continuously improve energy efficiency. Looking forward, we're committed to achieving ISO 50001 at all operational data centers within two years of going live.

To meet local laws and our ISO 50001 requirements, our 2024 energy-saving initiatives at our Netherlands site have included:

/ Making adjustments in data hall temperature to improve energy and equipment efficiency

/ Tweaking generator maintenance schedules and switching to HVO 100 biofuel in place of diesel to reduce fuel use and CO_2 emissions

/ Introducing motion sensors and timers on outdoor lights

/ Carrying out feasibility studies for a behind-the-meter solar PV installation

Plan, do, check, win

We're following the ISO 50001 approach to generate ideas, test feasibility and implement. We hold quarterly meetings with clients and suppliers where we discuss energy saving ideas, explore costs and payback, and greenlight changes to support this approach.

The whole team and supply chain are seeking ways to continuously improve our energy efficiency. Involving more minds has led to more ideas and concerted action.

To track our progress, we'll set an energy usage baseline, monitor our performance and set a new bar every time we improve our energy efficiency.

We've tapped into insights from the Dutch government as well as our supply chain and clients who've shared lessons learned from other projects. This has shaped our thinking and given us new energy-saving ideas to explore."
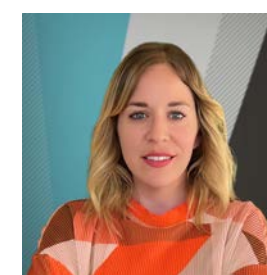
Athina Koligkioni
Senior Environmental Manager

Mutual benefits through tailored solutions

Through improving our energy efficiency, we'll help our clients save money with payback on energy efficiency investment over time. This will be achieved through lower electricity and liquid fuel bills, and reducing the need to buy EU carbon credits.

These energy efficiency savings will not only help our clients reduce their long-term costs but also support their sustainability goals. Each data center is unique, so our approach will be flexible as we adapt to different set-ups, technologies and cooling environments.

Power usage effectiveness

Power usage effectiveness (PUE) is the ratio of total data center power consumption to IT power consumption. It's the most recognised and widely used energy efficiency metric in the data center industry.

The biggest contributors to non-IT power consumption in a data center are the cooling system and backup power management system (the uninterruptible power supply – UPS). As IT utilisation increases, PUE typically gets lower.

The following graph illustrates how PUE has reduced in a Yondr data center over time. This reduction is mostly due to increasing utilisation, supported by monitoring and management of energy consumption.

Further reductions in PUE across our portfolio can be achieved through choice of cooling technology and controls, and other aspects of design and operation, many of which require agreement with our clients.

Annual PUE

Year	PUE
2024	1.20
2023	1.33
2022	1.32
2021	1.41
2020	2.07

1.0   1.1   1.2   1.3   1.4   1.5   1.6   1.7   1.8   1.9   2.0
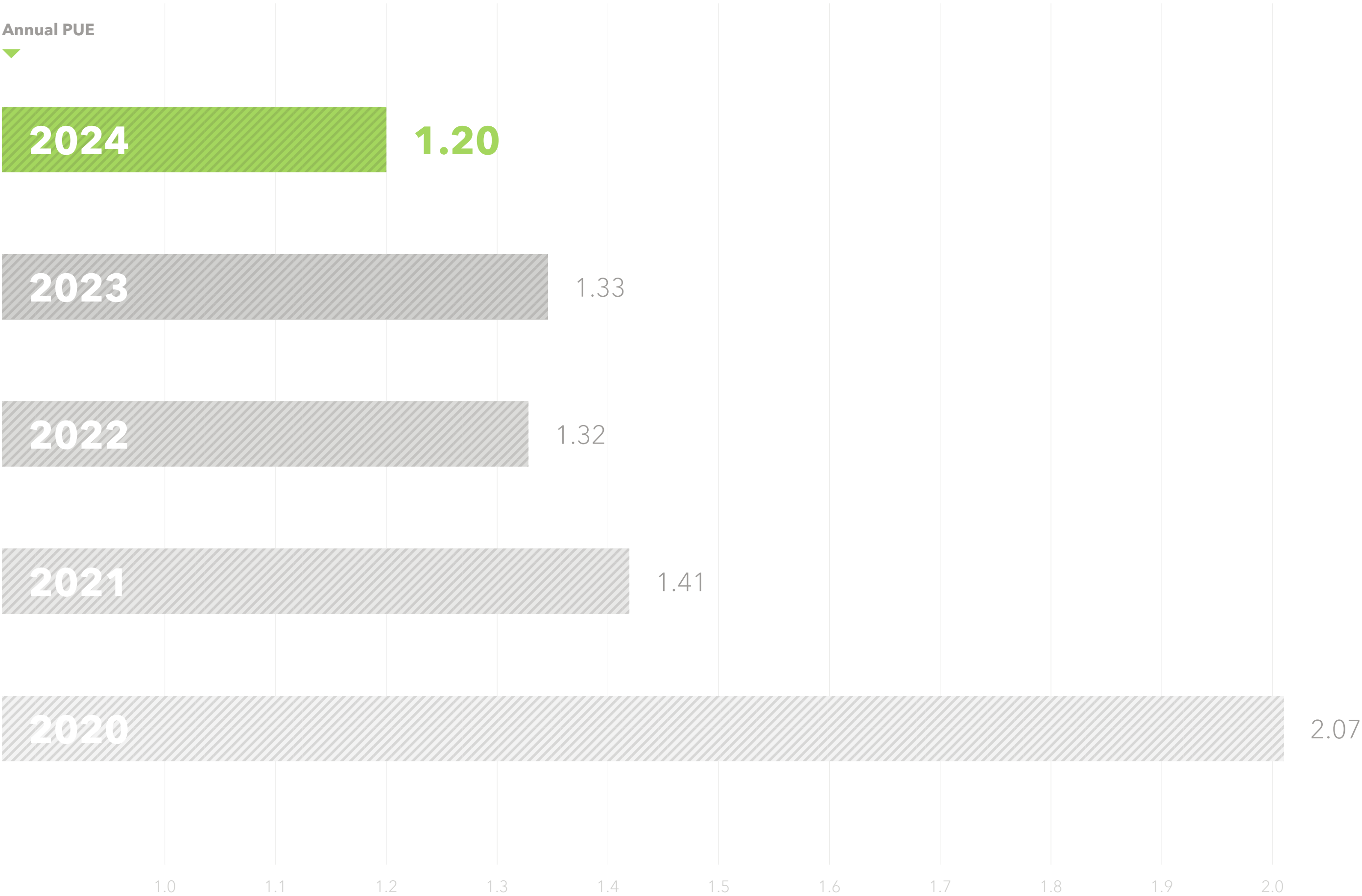
Resource use and circular economy
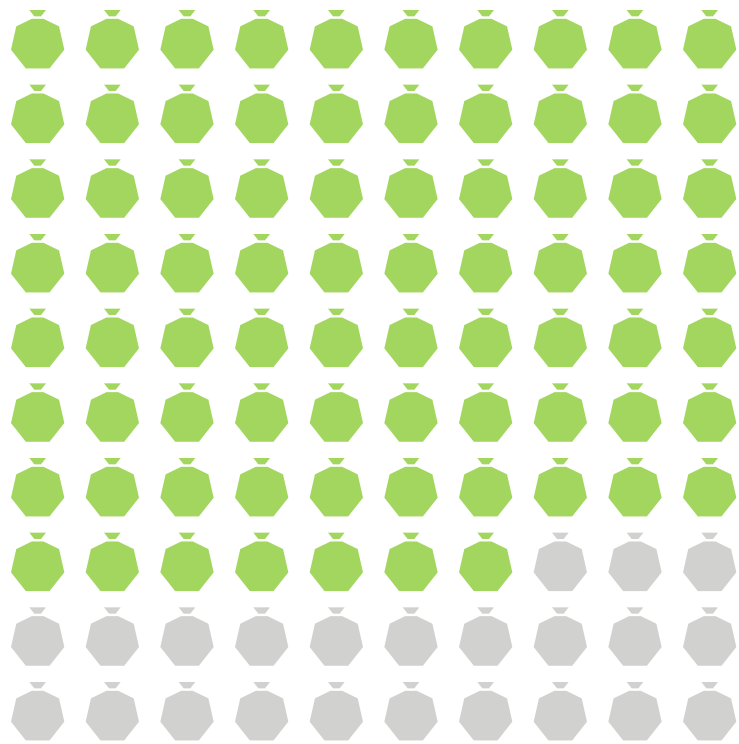
77% of waste was diverted from landfill in 2024

To improve our approach to resource use and waste management, we're exploring various options for embedding circular economy principles throughout our operations.

Our draft policy focuses on diverting at least 90% of all solid waste from landfills, incineration and the environment for our operational data centers. Our aims are waste reduction, resource efficiency, circular economy principles, environmental impact reduction, operational cost savings, behavioural change and transparency.

To deliver this, we're setting out to obtain the TRUE Zero Waste certification for all our data centers in operation. Achieving this certification is about 'closing the loop', creating potential opportunities for cost savings and new revenue streams alongside waste reduction.

Partnering to repurpose

As part of our efforts to embed circular economy principles, Yondr partnered with 2econd Chance, a not-for-profit computer recycling company that provides work-based training for individuals furthest away from the job market.

Through their efforts, our out-of-use IT devices are given a second chance and passed on to those in need. In 2024, we donated 48 out-of-use IT devices.

Thanks to our partnership with 2econd Chance, 40 vulnerable adults furthest away from the job market learned industry-standard IT refurbishment skills. Of these, five trainees successfully completed our newly accredited Tech 10 British Computer Society IT Refurbishment Course, two of whom have now found part-time employment.

Water management

Water is an essential resource throughout the data center lifecycle, but particularly for evaporative cooling systems, which need to balance power consumption and operational water use.

Our water consumption in 2024 increased by 22% from the previous year. To manage this within new projects as we expand, our site due diligence process identifies water shortage areas which influences our choice of cooling system. Alongside due diligence, we carry out environmental impact assessments which screen the area and its water-related risks.

Our data centers are designed to mitigate the risk of water contamination – for example, infrastructure around our on-site generators helps avoid run-off into drains and/or local water courses.

We've installed more water meters to enable more detailed understanding of our water use and WUE (water usage effectiveness).

Minimising water consumption

As chip power density increases, cooling requirements become more intense.

Evaporative cooling systems can require huge volumes of water, diverting this re-source from local communities, agriculture and wildlife areas.

High-density chips require liquid to transfer heat. In Yondr data centers, we usually cool chips through a closed loop system, which enables us to optimise use of free-air cooling, evaporative cooling and electrical chillers, taking account of local water and power constraints.

Biodiversity

Healthy ecosystems play a vital role in buffering the effects of climate change. At the same time, our changing climate is impacting the nature of local ecosystems. We have an ISO 14001-certified environmental management system which ensures governance of key environmental issues, including biodiversity. We integrate monitoring and management of biodiversity issues on each site through environmental management plans.

To understand and mitigate potential risks, we conduct biodiversity assessments and environmental impact assessments during the project development stage. Our due diligence processes help us identify our obligations to habitats and protected species, along with opportunities to improve existing biodiversity. The outcomes of this process are integrated into project planning and landscape design.

INTRODUCTION   /   GREAT TO THE WORLD AND COMMUNITIES AROUND US   /   GREAT CLIENT EXPERIENCE   /   GREAT PLACE TO WORK   /   COMPLIANCE   /   BASIS OF REPORTING   /   APPENDIX

← STAKEHOLDER ENGAGEMENT

Social impact

Our relationships with communities, partners, suppliers and clients mean we're well-placed to build connections. We believe digital infrastructure can be a catalyst for driving positive social impact locally and globally.

Being a positive presence in our communities is a familiar conversation at Yondr, and more recently, we've defined this in our social impact strategy – Welcome Neighbour, Global Citizen.

Welcome Neighbour
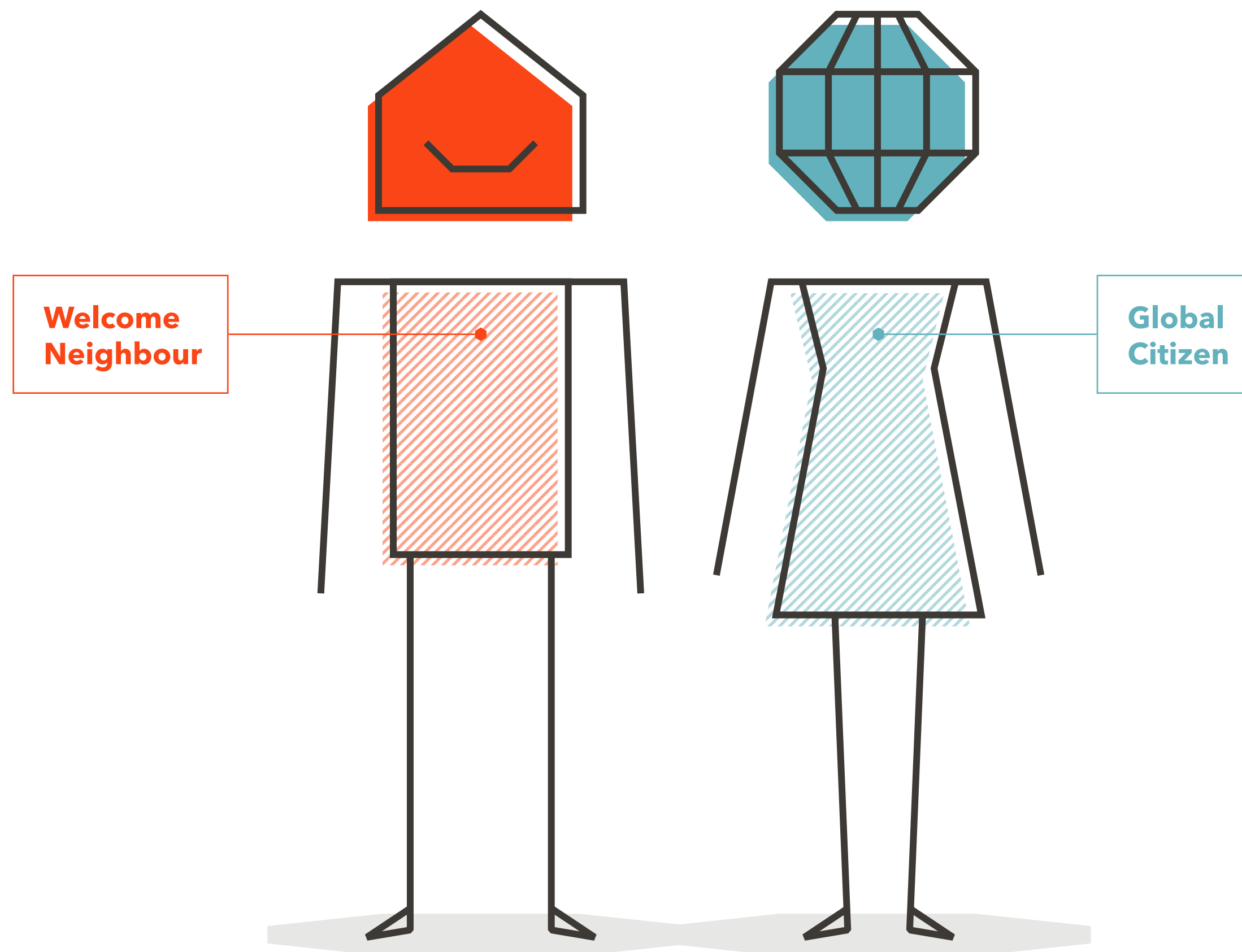
Global Citizen

COMMUNITIES

/ Our aim is to become a Welcome Neighbour in local communities and a Global Citizen beyond that

/ We've set the target of positive social impact at 100% of our projects

/ We identify key individuals and groups for consultation during our Community Needs Assessment in order to reach the local community, with particular attention given to underrepresented groups

Data centers are hubs for connectivity, and so are communities."
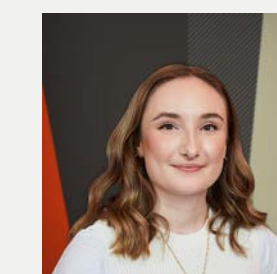
Anna McSweeney
Sustainability Manager

INTRODUCTION / GREAT TO THE WORLD AND COMMUNITIES AROUND US / GREAT CLIENT EXPERIENCE / GREAT PLACE TO WORK / COMPLIANCE / BASIS OF REPORTING / APPENDIX

← STAKEHOLDER ENGAGEMENT

Welcome Neighbour

A Welcome Neighbour recognises that every community is unique and diverse, with its own priorities, challenges and aspirations.

We've defined a Welcome Neighbour by four traits. Those qualities that people seek and value in good neighbours.

Our traits	Our behaviours
C onnected	/ Support local procurement / Support local recruitment
A pproachable	/ Foster open, two-way communication / Demonstrate honesty in all interactions
R espectful	/ Mindful of noise levels / Considerate of the local environment
E ngaged	/ Ready to lend a hand / Share skills and resources

A Welcome Neighbour engages with the community to understand how they can best integrate and contribute. Using Community Needs Assessments (CNAs), we identify the priorities, challenges and opportunities within a community to guide our engagement activities. These findings enable us to set up community action plans (CAPs) for all our sites. We work with communities throughout the project lifecycle, reassessing community needs and adjusting plans as required to deliver the best impact.

Site due diligence (DD)
Early engagement with municipalities

↓

Planning permission and design
Community Needs Assessment (CNA)

↓

General contractor (GC) selection
Community Action Plan (CAP) developed

↓

Construction
Constuction CAP delivered with GC

↓

Operations
Operational CAP
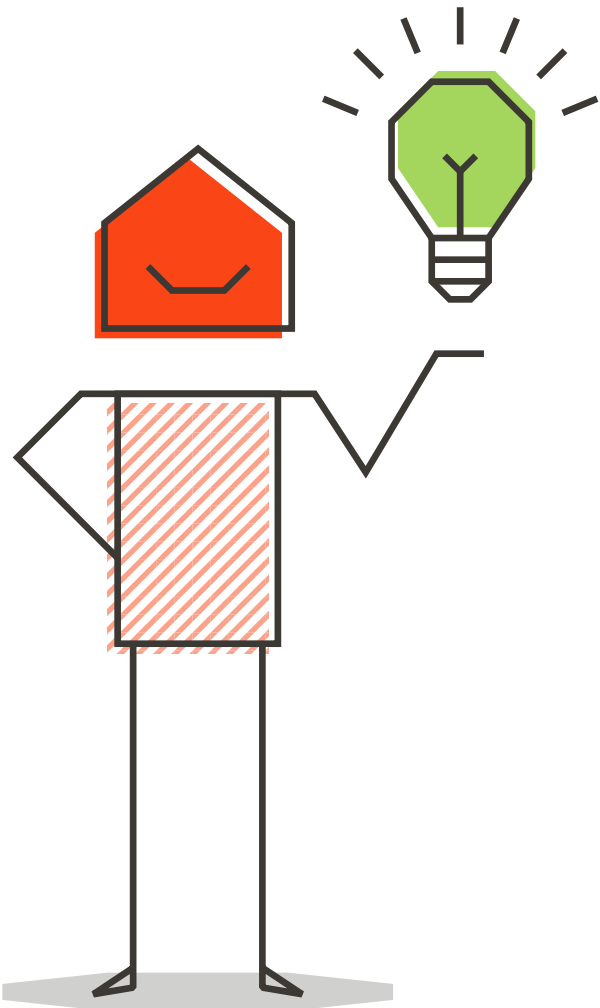
MUNICIPALITIES AND REGULATORY BODIES

/ Engagement would involve an introduction to Yondr, our strategy, case studies and a demonstration of the positive impact we can have on the community and area

/ Where needed, we'll engage with local political representations and will always flag an openness to engage on the issues the municipality will deem most pertinent

We look to open a dialogue with both regulatory bodies and local authorities at the very early stages of site selection"

Ailish McDonnell
Development Director
EMEA

CASE STUDY 03

Engaging our communities

Johor, Malaysia

Working with a third party in Malaysia, we conducted a community needs assessment to understand how and where we could have positive impact.

The assessment included extensive stakeholder mapping, with data gathered through 11 focus groups and 29 individual interviews, followed by a community survey of 128 residents.

The results were analysed to identify trends, challenges and opportunities which directly informed the community action plan recommendations.

We identified the following four focus areas for our community engagement:

01.
Understanding of data centers
Demystifying data center operations

02.
Future skills
Supporting the development of science, technology, engineering and mathematics (STEM) and AI skills

03.
Environmental responsibility
Demonstrating dedication to minimising environmental impact and promoting awareness

04.
Fostering collaboration
Actively engaging in community partnerships

A Yondr-sponsored event connecting with the local community of Bukit Batu - a village we engaged with during the Community Needs Assessment

Global Citizen

A Global Citizen acts with integrity and prioritises sustainability. Aligning our social impact efforts with our core strengths and responsibilities means we can maximise our positive impact and make meaningful change.

We've identified four ways we, as Yondr-ites, can use our expertise and skills to support positive community impact:

01.

Harnessing employee passion

Yondr-ites are keen to support our communities and can do so through the Yondr Foundation with our unlimited volunteering policy, company-wide volunteering days (Yondr Serve) and employee match-funding

02.

Giving with purpose

We've built and continue to build partnerships and make donations to charities and educational institutions

See case study 02 →

03.

Scaling impact through partnerships

At a site and global level, we work with stakeholders to develop social impact initiatives that maximise the potential impact we can have in our sector

04.

Targeted focus through Sustainable Development Goals (SDGs)

Striving towards consistent social impact reporting and tailoring our approach to Yondr's unique strengths and responsibilities by aligning to the UN SDGs
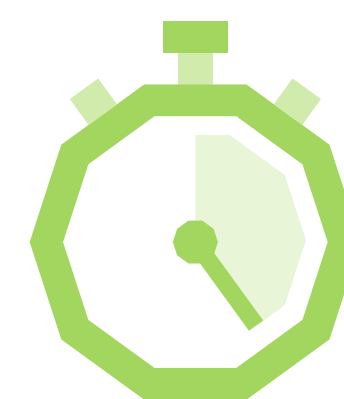
381 hours of volunteering in 2024
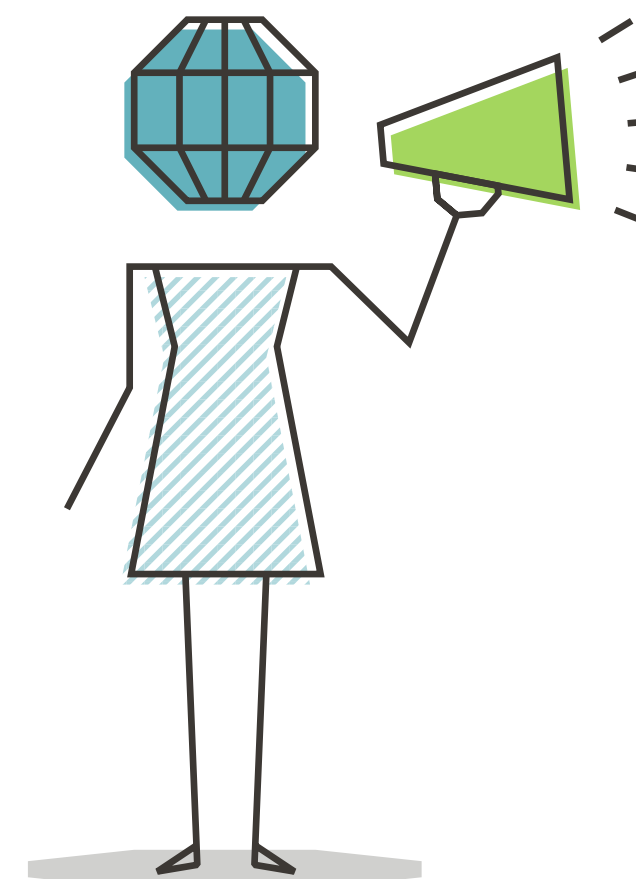
Underpinned by best practice theory

Working with an independent social value expert, we aligned our strategy with reporting and measuring best practices and theories.

The process involved a thorough review of the work we've done so far on social impact at Yondr. We received a report which summarised the actions we need to take to make our strategy best-in-class.

The findings include:

/ Aligning with the UN SDGs

/ Using a theory of change framework to track inputs and outcomes

/ Using the UN SDGs outcome map to measure our social impact initiatives

Social impact case studies

CASE STUDY 04

Welcome Neighbour
Connecting young people to nature

Our approach to community engagement starts by listening to the community to understand how we can best support their development and ensure our engagement is informed by a deep understanding of the local context.

Following the findings of the Slough project's community needs assessment, which identified barriers to outdoor learning for local children, Yondr provided funding for six school classes (175 children) to participate in a day of hands-on education at the Iver Environment Centre.

The experience offered students the opportunity to engage directly with themes of biodiversity, conservation and the importance of environmental protection.

CASE STUDY 05

Global Citizen
Turning the page for children's literacy

Being a Global Citizen means driving social change through our culture. With a global workforce and many remote employees, it's important we provide opportunities for everyone to get involved. One example of how we're doing this is through online volunteering opportunities.

Yondr is partnered with Chapter One, a one-to-one online reading support service that connects children facing disadvantage to corporate volunteers and a free online library of stories. We have a team of volunteers to support Chapter One's online reading programme, and every week for 30 minutes they enjoy reading-based activities with students.

Supporting the next generation of talent

The Yondr Scholarship programme is designed to foster a more inclusive and future-ready data center industry by supporting the next generation of talent. Aligned with our commitment to being a Welcome Neighbour, we're actively expanding the programme in the communities where we operate. In 2024, the initiative grew with the introduction of two new scholarships.

Yondr Scholarships:

Queens University Belfast scholarship

The first Yondr Scholarship, established to both inspire and support female engineering students, with the aim of advancing the representation of women in the data center industry.

Northern Virginia Community College

Five new scholarships created for aspiring data center professionals, supporting students in Engineering Technology or Data Center Operations programmes.

University of Toronto

Pledged to support an award for students enrolled in STEM-related undergraduate degrees at the University of Toronto.

Digital Futures Programme

As one of the founding partners of the Digital Futures Programme, we work across four University Technical Colleges (UTCs) to provide students with an insight into the digital infra-structure sector.

Students receive a blend of academic and technical education for STEM subjects, equipping them with the skills to excel in a range of environments – including the data center industry.

Student data

Supporting a diverse talent pipeline across all four UTCs:

21%

of students are registered for free school meals

22%

are receiving the pupil premium grant

22%

speak English as an additional language

20%

of students are females

Student support

We've provided training, mentorship and workshops with the UTCs. Highlights include:

/ 270+ students supported in 2024 through various initiatives delivered by Yondr volunteers

/ Yondr challenge day: students at UTC Reading were tasked with scoping, designing and building their own bridges

/ A donation of two state-of-the-art robotic dogs to the UTCs, which will be integrated into the curriculum. Originally designed for research, they'll enable students to experiment with robotics technology

/ Data Center World conference: Yondr volunteers mentored students, guiding them through tasks and networking opportunities related to cloud, AI, cybersecurity and infrastructure. Students left with a clearer understanding of the industry and their future place within it
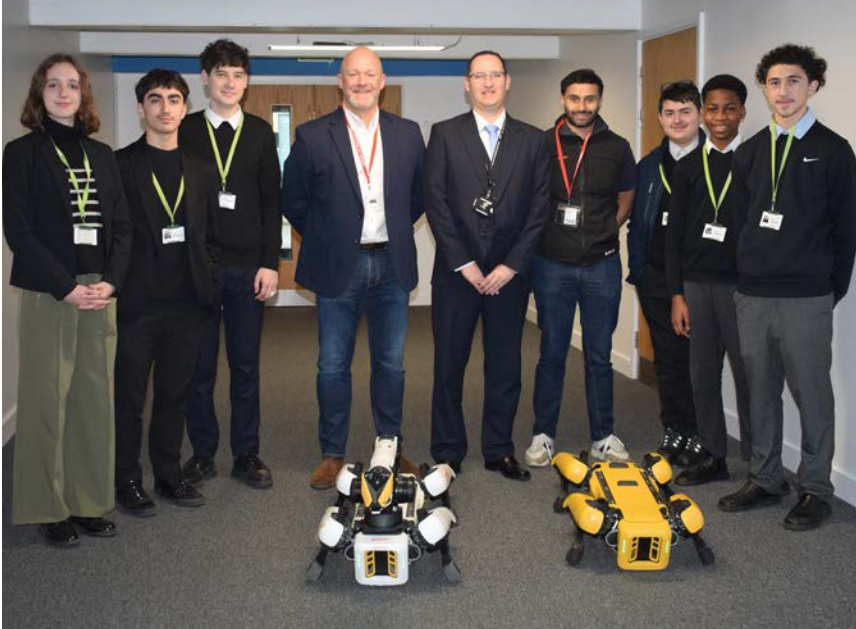
Student outcomes

UTC Heathrow

For students going onto apprenticeships, **100%** of these apprenticeships are at higher or degree level

National average: 87%

UTC Reading

95% of students leaving at 18 years old stayed in education or went into employment or an apprenticeship

National average: 31%

UTC Swindon

100% of the apprenticeships taken by leavers are at advanced level or above

National average: 83%

UTC Oxfordshire

85% of students started a STEM course at university

National average: 42%

CSRD-aligned five-year plan for affected communities

As mentioned in our CSRD implementation phase, we've built our action plans across several of our material IROs.

This is our example of a CSRD-aligned action plan for affected communities. It focuses on two of our identified positive impacts: Engaging Community Groups and Community Connectivity.

We've aligned our timeframes with Destination Yondr and as our business evolves, so will our action plans. This represents how we'll aim to demonstrate progress against this particular IRO. This will be supported by several policies including a specific Community Engagement policy, as per the requirements of CSRD.

2024	2025	2026	2027	2028 / EXPECTED OUTCOMES
Develop and launch Yondr's social impact strategy	OO		◆	An integrated social impact strategy, and transparent disclosure
	Conduct Community Needs Assessments (CNAs) and develop Community Action Plans (CAP) at existing Yondr sites — OO	◆ Delivery of CNAs and CAPs for all new construction and operational projects	◆	Improved support and relationships for communities, adapted to local needs
Expand the Yondr scholarship programme	OO			Increasing awareness of the sector and recruitment opportunities
Organise an annual corporate volunteering day	OO ◆	◆	◆	Improved culture, stronger employee engagement
	Integrate our social value framework into General Contractor requirements	OO AND UVC		GC partnerships enhancing social impact
Expand apprenticeship opportunities	OO			Providing working opportunities to young people
Develop and implement a social impact measurement programme*				Effective measurement driving continual improvement
	Develop a stakeholder grievance mechanism, including internal channels and escalation processes — WVC	Implementation of grievance mechanism and monitoring of any grievance reports		A robust stakeholder grievance mechanism

▶ **Affected Stakeholders:** Local communities, NGOs, schools, local students / institutions, Yondr-ites, Procurement, D&C

▶ **Key:** Dependency Ongoing ◆ Repeating deadlines 🇺🇸 Flags represent actions which relate to specific locations. If no flag is provided, the action is global **OO** Own Operations **UVC** Upstream Value Chain **WVC** Whole Value Chain

▶ **Note: (1)** Activities presented are dependent on resources and funding.

Section 03

03

GREAT CLIENT EXPERIENCE

"Over the past year, our relationships with clients have strengthened as demand for data centers grows and their designs evolve. Understanding client needs and consistent delivery is critical."

Fergus McFadden
Director of Partnerships

INTRODUCTION / GREAT TO THE WORLD AND COMMUNITIES AROUND US / GREAT CLIENT EXPERIENCE / GREAT PLACE TO WORK / COMPLIANCE / BASIS OF REPORTING / APPENDIX

← STAKEHOLDER ENGAGEMENT

Client experience

The great client experience provides a framework to drive growth, build long-lasting partnerships and position Yondr as a best-in-class partner.

A constructive dialogue and pragmatic actions are essential for our clients and ourselves to reach our respective sustainability goals.

Our clients each have unique processes and expectations. By understanding these differences, we tailor our approach to provide maximum value to each client.

Our product is designed around optimising for our clients' needs, making us more efficiently able to meet their capacity requirements. Focusing on hyperscale high-density compute is bringing new and innovative solutions to accommodate the future of GPU-deployed technology.

Yondr's approach to great client experience is twofold:

01.

Collaborative – responsive to their needs, learned through consistent dialogue and issue resolution

02.

Predictive – in assessing market trends and the development of technical real estate solutions to satisfy capacity requirement in advance

The big driver for clients

The boom in AI is well-publicised, and a key influence on conversations and company development at Yondr.

AI growth is contingent on large language models (LLMs), which are fundamentally computer software. Software programs live in servers and servers live in data centers, so if one grows, everything else needs to grow with it.

The amount of compute needed to support these AI applications is significantly more than what's required for commercial cloud applications. For us and our clients, that means a dramatic increase in the data center capacity required to handle AI.

The ability to grow AI software applications is largely governed by supply chains. Specifically, three core components – silicon chips, real estate and energy. Yondr's real estate and energy capabilities mean we're well-positioned to participate and support our clients with the exponential increase in AI applications.

We also have a responsibility to make sure we're participating in this growth ethically, considering the impact on communities, energy and the world around us.

A great client experience relies on close interactions throughout the entire lifecycle of our data center, from site origination through to operation. Our success also lies in developing data center solutions meeting our clients' AI hardware in the future.
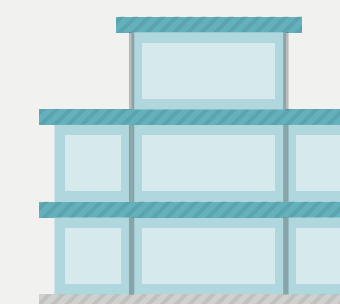
CLIENTS

/ We maintain a frequent client dialogue through quarterly business reviews and lessons-learned workshops

/ Our account management framework ensures timely identification and resolution of risks, challenges and opportunities

/ We regularly share data aligned with client objectives and sustainability goals

Our clients are the cornerstone of everything we do."
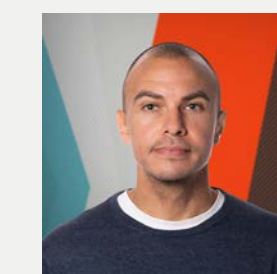
Bechi Onuora
Client Solution
Engineering Director
EMEA

Sustainable innovation and design

Our previous product design was built around air cooling, but as clients move away from commercial cloud to AI-driven applications, we're changing our approach.

We've redesigned our facilities around direct-to-chip cooling, focusing on the parameters of the graphics processing units (GPU) and starting the design from the chip out.

As a result, we are able to gain efficiencies in operational performance and will be reducing the need for future retro-fitting.

This change in product design also facilitates improved collaboration with clients, regulatory bodies and chip manufacturers so we're developing efficient facilities for the future of GPU workloads.

Our Yondr Market Ready (YMR) process to turn land or property into data center opportunities is owned by our Development team.

As part of YMR due diligence, we assess sustainability risks and opportunities across:

/ biodiversity considerations

/ environmental certifications

/ power network constraints and needs

/ energy efficiency opportunities

/ water resources

/ renewable energy supplies (electricity and liquid fuels)

/ local community considerations

/ sustainable transport links

Depending on the assessment results, we integrate options and targets into stakeholder engagement (particularly clients, investors, supply chain and local authorities), project design, budgeting and planning.

Identifying hazards and climate risk for clients

Our Development Managers use a Geographic Information Systems and Mapping Operations (GISMO) tool during site selection through to design stages.

Development Managers can gather hazard data such as gas pipelines, railway tracks or any other risks to easily eliminate site options.

Our due diligence process identifies climate risks – such as extreme heat and cold, flood, drought and storms – from the earliest stages of our projects. These risks are captured and integrated into project design.

GISMO has enhanced site selection by integrating environmental risk assessments, market availability analysis and long-term viability considerations. The platform helps eliminate sites with high environmental risks

while providing clients with detailed maps and visual tools to support data-driven decision-making.

The platform has integrated extreme weather data including hurricanes, wildfires, hotspot activity and water risk datasets, into a sustainability-focused application, further enhancing its ability to assess and mitigate climate-related risks.

GISMO tool highlighting flood risk. This prospective site would be excluded due to high flood risk.

Physical risk identified by GISMO on certain locations
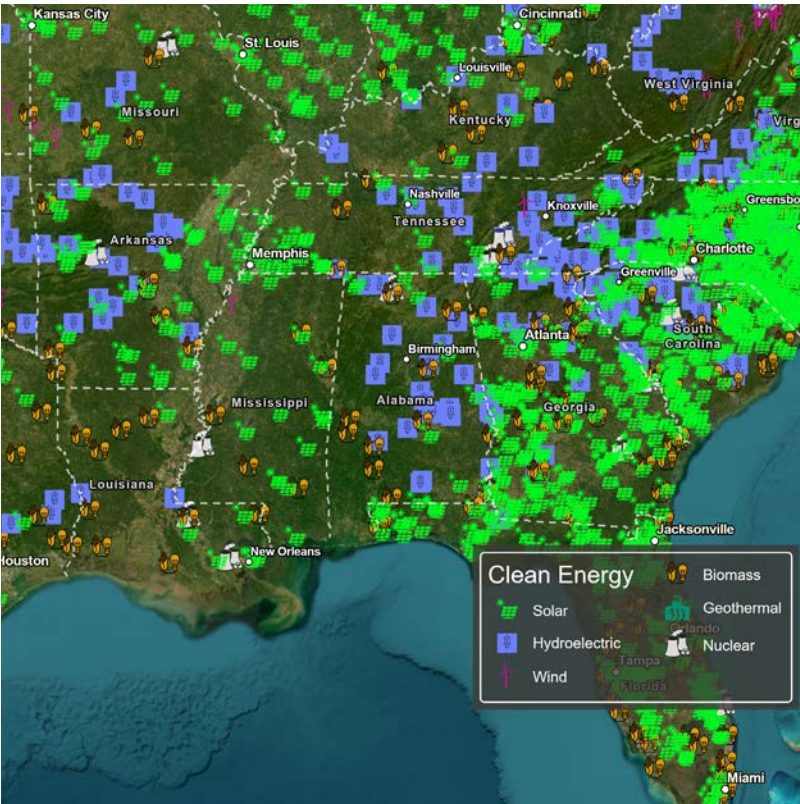
GISMO tool highlighting renewable energy infrastructure in the Americas

Operational performance

Delivery

Yondr is currently contracted to deliver 325MW globally, with our project scale growing and liquid design solutions evolving. We recognise that speed to market is critical for our clients, which is why global consistency through our regional team delivery is key.

To meet the demands of our hyperscale clients, a robust and trusted supply chain is critical to our success. Over the past year, Yondr has built its global procurement strategy and team, ensuring that the highest standards are consistently met in delivery. This improvement guarantees that every project, across every region, is executed with the same level and reliability.

This achievement marked a significant milestone for Yondr, bringing our total global handover to over 150MW.

Our Design and Construction team is driven to scale further across EMEA, APAC and the Americas, with a focus on expanding our online capacity to better serve our clients. Yondr will be handing over its first tranche of capacity to a new client, including our first in APAC, by the end of Q2 2025.

Our Operations team successfully delivered just under 100MW of global capacity to clients in 2024. This milestone demonstrates our ability to scale and meet the growing demands of our hyperscale clients across multiple regions.

Integration

Yondr Integration involves a collaborative and structured approach to meet specific client requirements for their whitespaces and in our facility service building.

The focus is on understanding the client's objectives, timelines and technical needs, ensuring seamless integration with our existing infrastructure.

From planning to execution, we coordinate closely with teams, including network, security, electrical and mechanical, to ensure smooth project delivery, maintaining continuous communication throughout.

> **At the core of our business is the mobilisation of our operations teams and proactive engagement with clients. Operational performance is critical, with a goal of 100% uptime and availability."**

Paul Hood
Chief Operating Officer
Global Data Center Operations

YondrOne

YondrOne is our operational intelligence platform. Developed in-house and connected to all Yondr data centers, it captures performance metrics round-the-clock.

It allows us to identify, diagnose and respond to operational and environmental changes and plan for reactive maintenance.

High-resolution telemetry

Now passing 200,000 data points up to 50 times a second per building to clients via APIs, this new component of YondrOne provides increased transparency to clients.

A product of our continuous innovation, this high-resolution telemetry provides the ability to:

/ Monitor and report on environmental measures

/ Rapidly manage ongoing incidents that might affect services

/ Optimise server usage based on power and temperature

For those data centers running AI, where telemetry needs to be fast, vast and at a low latency, this depth of data enables effective operational management.

A global view

Anonymising this data and pulling it from each data center into Global View, a platform that sits above YondrOne, allows us and our client to compare environmental and maintenance performance and more at a global level. It provides actionable intelligence, benchmarking and league tables for energy usage across the world.

SmartDocs

Maintenance tasks for assets and their corresponding standard operating procedures (SOPs) and emergency operating procedures (EOPs) were previously managed in one long document. Sections were printed, annotated, scanned and re-uploaded as assets were maintained.

SmartDocs, an engine within YondrOne, has created a cost-effective, automated electronic process which is low risk, centrally governed and adjustable at country-level. This process is fully traceable and auditable. The digital document can now be split into parts, managed online and combined into a procedure relevant for the building, country and business it serves.
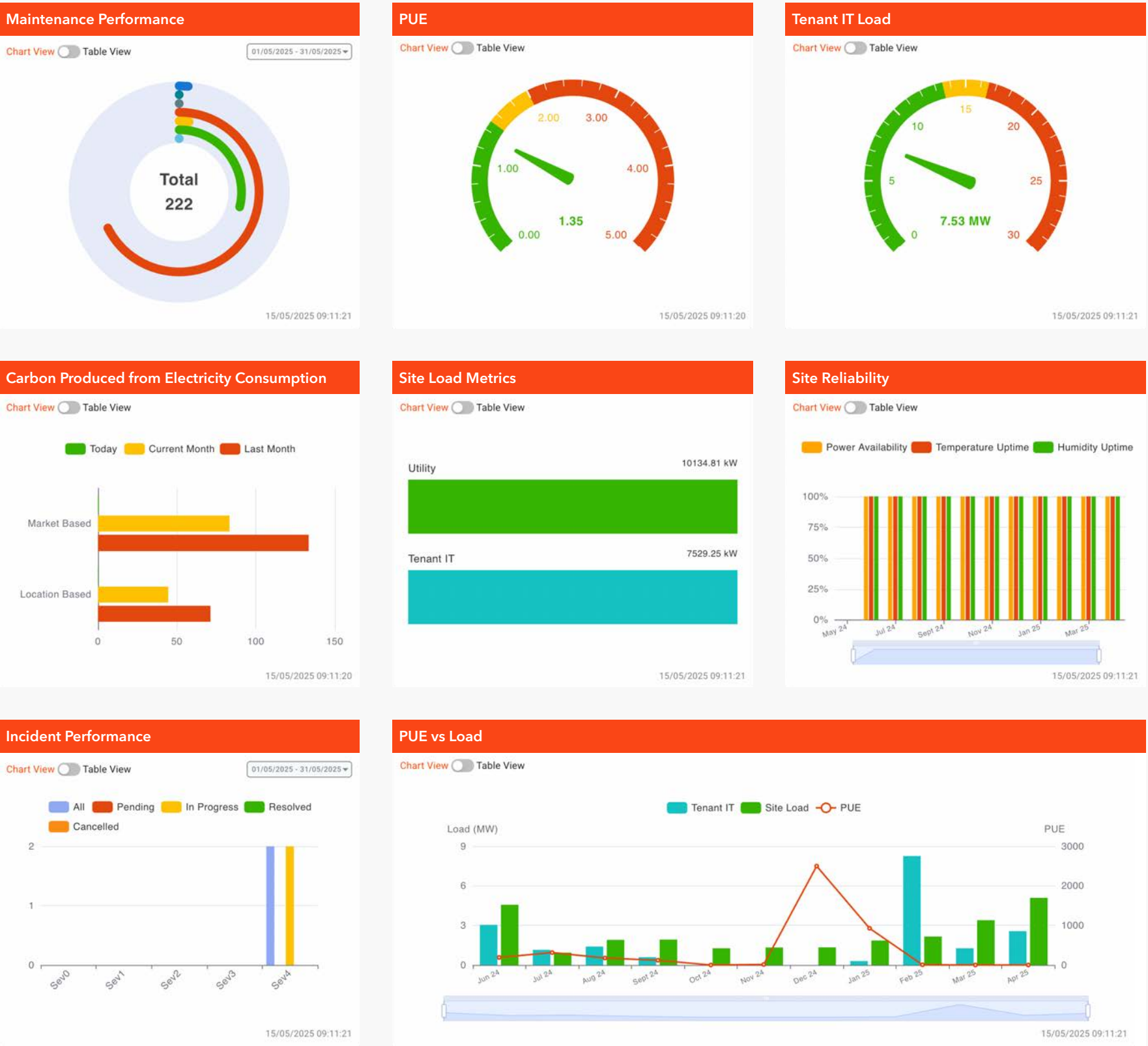
YondrOne's dashboard including new widgets delivering real-time insights. From uptime to maintenance performance, a live operational panorama can be viewed.

Aligning on sustainability

As we support clients with growth, we also need to align with their corporate objectives, policies and targets for operating responsibly.

We've worked closely with our clients on a number of initiatives to help us mutually reach our sustainability goals. As an example, the fuel in our backup generators is deemed as our scope 1 emissions but our clients' scope 3 emissions. All our backup generators are compatible with hydrotreated vegetable oil (HVO) which reduces carbon emissions by almost 90% versus diesel. Through close client collaboration, we've successfully transitioned to HVO at our Netherlands site and are looking to use HVO at each of our operational projects where feasible, depending on issues such as availability and permitting.

Energy remains a pertinent issue for data center operators and tenants. We are looking at implementing ISO 50001 (energy management) across each of our sites and already work closely with our clients on data submissions under the Energy Efficiency Directive.

These are shared wins for both Yondr and our clients, ultimately creating opportunities for increased accountability and best practice sharing. Sourcing renewable energy is a key component of our net zero commitments.

We've made progress in 2024 by increasing our procurement of renewable electricity in certain markets.

Environmental highlights →

Our clients have ambitious renewable energy commitments and a proven track record as being among the largest buyers of renewable energy globally. We work closely with them to identify renewable energy sourcing options in certain markets across our portfolio to help them reduce their scope 2 emissions.
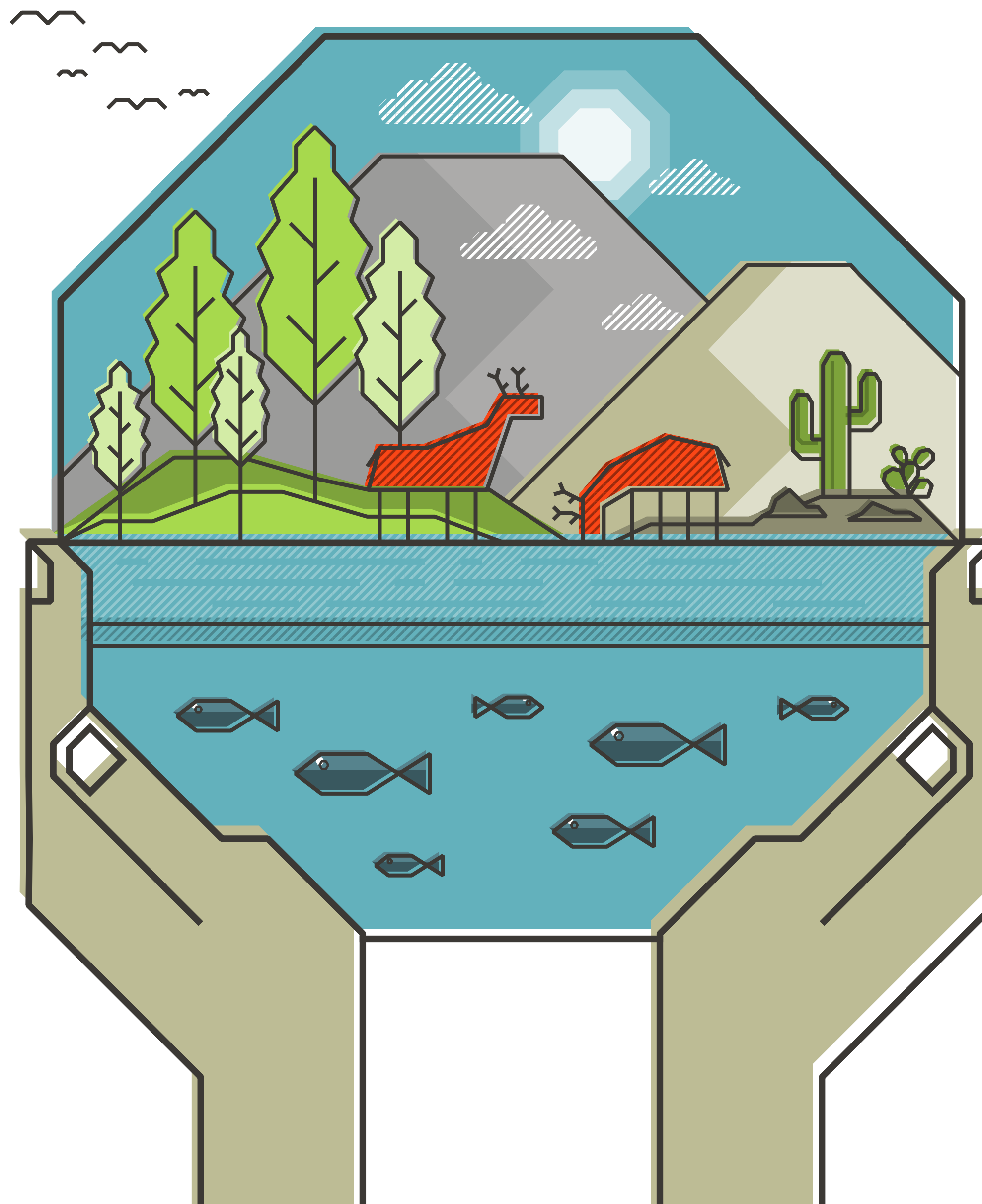
Security and resilience

Physical security and business continuity

Our global security and business continuity approach is governed by a number of policies and standards relating to physical security. These include:

/ Physical security policy

/ Operation security standards

/ Technical security system employer requirements (baseline requirements for data centers)

/ Office physical security standard (minimum requirements for workplace security management)

Our security geopolitical risk monitoring platform is configured with proximity alerts, set up in relation to Yondr's global assets. We carry out risk mitigation through due diligence, threat vulnerability, risk assessments and a global audit framework, ensuring risks are identified and an appropriate mitigation plan is in place where required.

Our response to physical security issues is governed by the operational security standard and

the technical security employers requirements, which define our standards for physical and technical controls across Yondr sites globally.

We've created a site security manual and a host of associated procedures for our data center in Johor, in preparation for security operations.

We've maintained ISO 22301 business continuity management system accreditation, and have the supporting business continuity policy and global and site-level plans – including an incident management quick reference guide and individual site business continuity plans. Our global crisis management centre is now operational, providing Yondr with the ability to coordinate and escalate crisis responses 365 days of the year, 24 / 7.

We conduct global incident response exercises on a bi-annual basis, and use site-level exercises to test incident response scenarios at our data centers. Incident escalation across business functions is set out and standardised in our incident management policy. We have an ongoing threat and vulnerability assessment programme in place for all potential and actual Yondr sites, and business continuity training for our people.

Data privacy and cyber security

Our policies and procedures set out how to handle a data breach and data subject requests. These security policies and standards are reviewed and updated as new security controls and measures are put in place.

An example of this is new documentation to address infrastructure as a service (IaaS) and software as a service (SaaS) environments. We've created processes and procedures that ensure consistency in our security operations, and have a privacy officer and working group for data protection that includes members of Yondr's People team and IT security team.

We've brought in extra resources to support our security goals and objectives. This support has enabled us to expand our security awareness and attack surface management programmes, and implement additional industrial control system (ICS) and operational technology (OT) security controls.

We have policies in place that detail how we handle personal data as an organisation, as well as what we expect from our people in terms of data protection and privacy. Yearly data protection training is in place and we're continuously updating our policies and procedures to embed data protection in our business.

Health and safety is of paramount importance to the entire lifecycle of data centers.

Health and safety →

Security highlights

Maintained ISO 22301 Business Continuity Management System (BCMS) Accreditation (with supporting Yondr business continuity policy, global and site-specific plans)

Global crisis management centre (CMC) is now live, providing Yondr with a business-wide 24 / 7 / 365 capability to co-ordinate and escalate a crisis response

ISO 22301 BCMS Lead and Internal Auditor courses completed by the VP of Global Security and Business Continuity, and Global Security and Business Continuity Manager

04

GREAT PLACE TO WORK

Section 04

Being a great employer isn't just the right thing to do – it's becoming essential in our sector. If we want to keep attracting the best people, we need to make sure they have a genuinely positive experience working with us."

Sandhya Mutreja
Global Head of People and Internal Communications

Employee attraction, development and retention

Being a great place to work has long been a tenet at Yondr. That means delivering for Yondr-ites while also ensuring the business runs as smoothly and efficiently as possible.

Following ongoing headcount growth, there's been a shift in focus for the People team in 2024.

The goal was to drive global consistency while meeting regional laws and maintaining the flexibility to fit with local cultures and communities. To do this, we've:

/ **Increased our People team presence** by hiring dedicated professionals with deep regional knowledge who collaborate with our wider global team, ensuring a joined-up approach

/ **Giving People team representatives a seat at the table during operational senior leadership team meetings.** As a result, the People team directly share updates and influence people matters. They're also more empowered to provide the aligned, strategic human resources (HR) support that drives effective people management

/ **Increased visibility for Yondr HR policies** on our intranet, Yondr-verse, so it's easier than ever for Yondr-ites and leaders to find and follow people-related guidance

While local needs are taken into consideration, Yondr treats its people equitably – wherever they live and work – providing equalised benefits and compensation approaches around the world.

Yondr-ites by region

In response to Yondr's business growth, we've increased our workforce by 35%.

APAC
2023	22
2024	33

AMER
2023	40
2024	48

EMEA
2023	127
2024	175

TOTAL
2023	12%	21%	67%	189
2024	13%	19%	68%	256
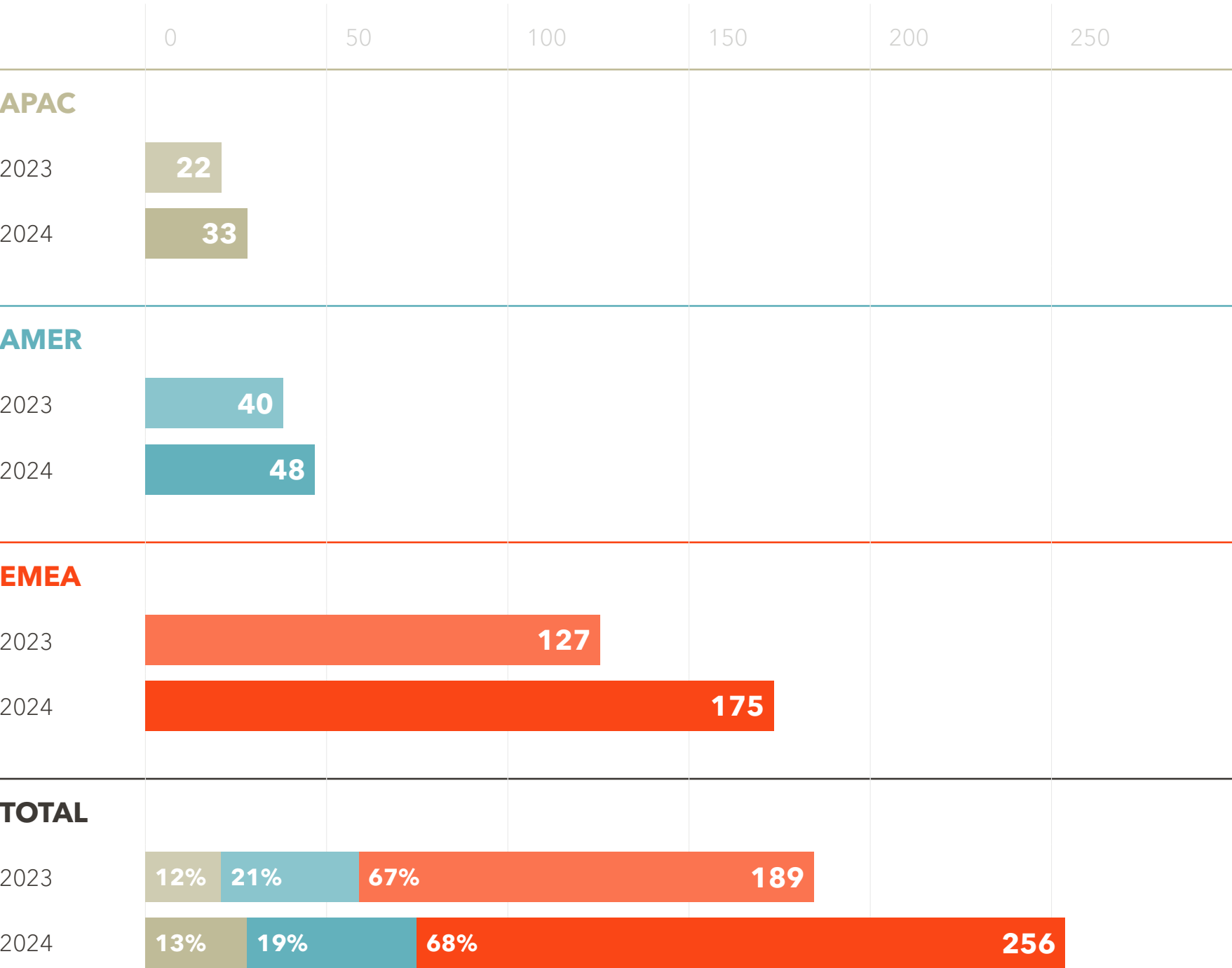
New Yondr-ites, new perspectives

The Talent Acquisition team has expanded the talent pools from which it recruits by identifying sectors where people have transferable skills and experience, bringing in new hires that complement the depth of expertise already at Yondr.

Yondr's fair hiring approach remains embedded in our hiring process with the ongoing use of inclusive interview questions and scoring. This ensures hiring decisions are made on the basis of evidence and skills.

INTRODUCTION / GREAT TO THE WORLD AND COMMUNITIES AROUND US / GREAT CLIENT EXPERIENCE / GREAT PLACE TO WORK / COMPLIANCE / BASIS OF REPORTING / APPENDIX

← STAKEHOLDER ENGAGEMENT

Employee attraction, development and retention

Yondr-ites by gender

Our gender representation has remained relatively consistent over the past year, with more men than women by around two to one. Raising awareness of the data center industry among girls and women remains a continued area of focus for Yondr which we support through our Yondr Women in Engineering Scholarship for Queen's University in Belfast, UK, and continued sponsorship of Stemette Futures, a charity aimed at supporting girls, young women and non-binary young people into technical fields. With this we aim to diversify the future talent pool and increase the number of women entering the industry.

We also actively recruit women from other sectors who bring valuable transferable skills, helping us build a more diverse workforce and work towards a better representation of women across our teams.

	2024		2023	
	Count	%	Count	%
Men	176	69%	126	66.5%
Women	78	30%	62	33%
Unstated	2	1%	1	0.5
Total	**256**	**100%**	189	100%

Yondr-ites by gender and region

Yondr's growth has driven increased recruitment efforts, particularly across the Americas. The pace and scale of hiring have led to a slight shift in gender representation, resulting in an increase in the proportion of male hires in the Americas and APAC. Although the overall number of women in the company has slightly decreased, we've made a positive step forward by increasing the percentage of women hired compared to 2023.

	2024			2023*		
REGION	AMER	APAC	EMEA	AMER	APAC	EMEA
Men	69%	64%	70%	63%	68%	64%
Women	31%	36%	29%	38%	32%	31%
Unstated	0%	0%	1%	0%	0%	6%

*The 2023 data presented here differs from that disclosed in our 2023 report due to a change in our categorisation methodology. The data has been updated retrospectively to ensure a consistent reporting approach.

32%

The percentage of all new hires in 2024 that were women (compared to 23% in 2023)

67%

The percentage of women in our year-end promotion cycle across all bandings

38%

The percentage of women who went into Director-level positions or above

YONDR-ITES

/ Yondr Talks is our employee engagement survey in which Yondr-ites can provide feedback on a number of issues

/ Our Employee Advocacy Group acts as a voice for Yondr-ites, through listening and identifying opportunities for improvement

/ We have a monthly cadence of leadership team newsletters and company-wide town halls with Q&A session

"Connecting with Yondr-ites creates a strong sense of accountability and engagement with our corporate objectives"

Pascal Janssens
Talent Director

Employee engagement

Following feedback through Yondr Talks – our employee engagement survey – connecting every Yondr-ite with our leaders has been a major focus in 2024.

01.

Regular leadership communications
From the global Executive Leadership Team (ELT) and regional Senior Leadership Team (SLT)

02.

Internal news and campaign planning
Editorial calendar created to manage the flow of information to the business and ensure a variety of content from different voices and regions

03.

Better access to information
New SharePoint-based intranet launched in 2024 following an extensive audit and pilot to help Yondr-ites access company news and information more easily

04.

Building a global virtual community
Viva Engage was introduced to the business in 2024 with four key communities to help connect Yondr-ites: Social, Shout Out, Charity and Department Updates

05.

End-of-year regional events
We gathered our Yondr-ites regionally at the end of the year to celebrate our successes from 2024 and share our focus for 2025. All events were attended by at least one ELT member

06.

Monthly global business updates
These are always attended by our ELT. Icebreakers and quizzes improve interaction, alongside the ability to ask questions anonymously before or during the live Q&A, enabling greater participation

07.

Building our culture
2024 saw the start of Yondr's Employee Advocacy Group (EAG). Set up on a regional basis and chaired by other Yondr-ites, the group provides another way for Yondr to listen to its people. 2024 was about getting clear on what we need to do. Now, we're preparing to act on the findings, focusing on three pillars: diversity and inclusion, health and wellbeing, and social and fun

Always-evolving employee engagement

Over the past year, we've added to our extensive calendar of engagement activity:

Jan Annual performance goal-setting / Year-end bonus cycle

Dec Year-end review

Nov

Feb

Mar Quarterly performance check-ins

Oct

Year-round

Employee Advocacy Group Empowering Yondr-ites to voice their opinions and influence decision-making at Yondr

Values Rewards Peer-to-peer recognition

Apr Salary reviews

Sep Quarterly performance check-ins

May Coaching and mentoring sessions

Aug

Jul

Jun Mid-year review

Enhanced performance management

In 2024, Yondr refreshed its approach to performance management by more closely aligning it to the business' overarching corporate goals, job descriptions and Yondr banding expectations.

Our new approach enables continuous development and alignment across the organisation:

/ Cascading and team goals for better alignment and shared accountability

/ Measurement of both the **'what'** and **'how'** providing a holistic view to performance and fostering the right culture

/ Quarterly feedback focused on removing barriers to employee success

This holistic approach to performance management drives high performing culture, provides transparency to performance management and provides the much essential transparency to our employees about where they stand at any given time which is essential for their success and ensuring their engagement.

Comprehensive performance management software

We use a leading performance management platform for our annual performance cycle. Alongside powerful analytics and benchmarking, our Yondr-ites have access to continuous feedback, 360-degree reviews, goal tracking and personalised development plans, driving performance and growth that align with company objectives.

The performance management cycle

A holistic approach to performance management focused on the **'what'** (business goals and personal objectives) and the **'how'** (values)

Jan
Goal-setting
Rigour and focus

Feb

Mar
Quarterly performance check-ins

Apr

May

Jun
Mid-year review

Jul

Aug

Sep
Quarterly performance check-ins

Oct

Nov

Dec
Year-end review

Year-round
Frequent feedback conversations

Personal Development Plan (PDP mapping)
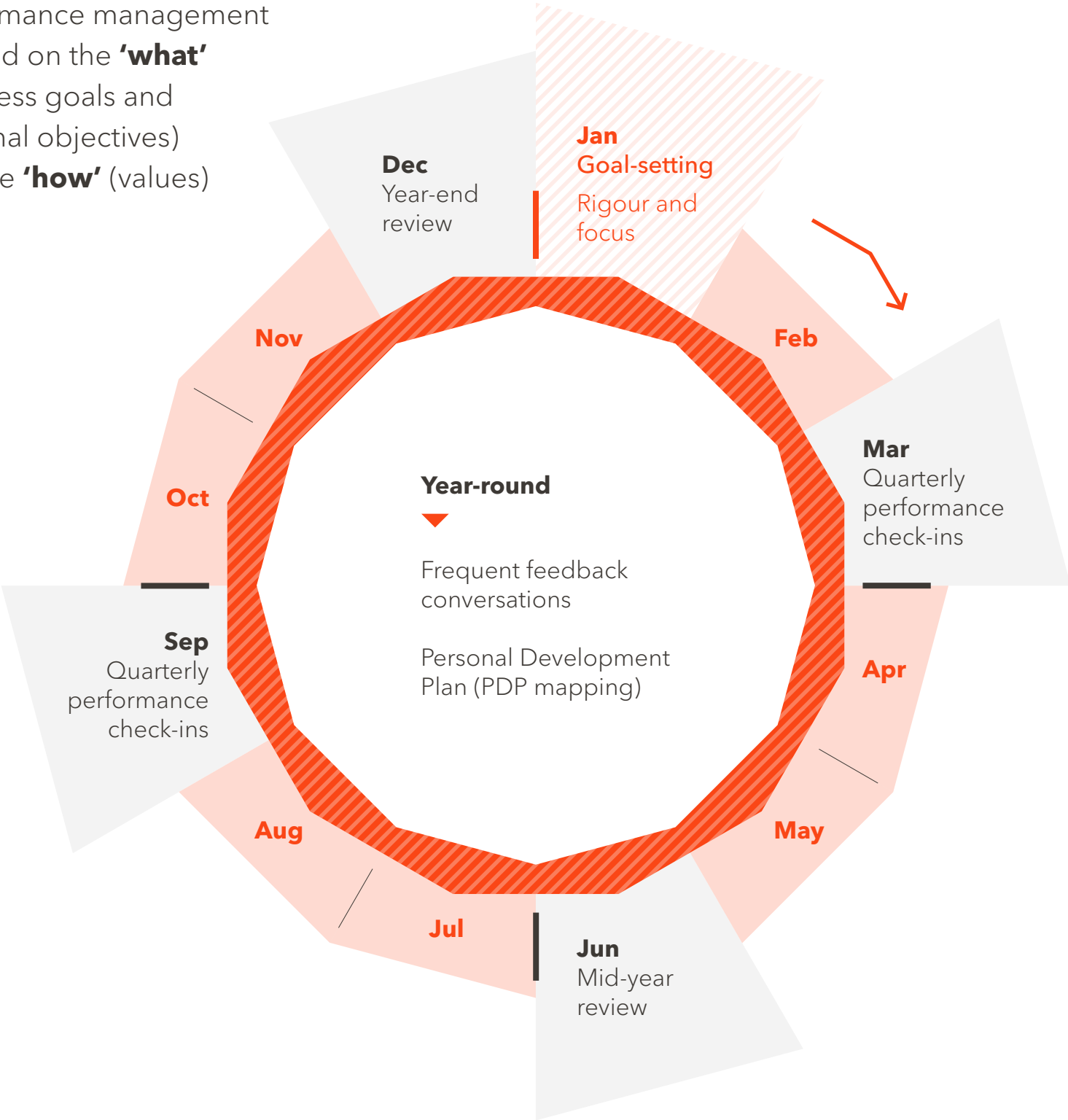
Harnessing employee passion

Matched fundraising

We're committed to supporting the causes our employees care about by matching all donations raised in employee fundraisers.

This included matched contributions to educational charity Street Child, mental health charity Pieta and KEEN London which supports young people with additional needs.

Employee volunteering

Yondr-ites volunteered a total of 381 hours in 2024 across a number of initiatives delivering social and environmental impact.

For our third Yondr Serve (our annual volunteering day) over 60 Yondr-ites farmed, mowed, gardened, sorted out and cleared up for their local communities. We supported many causes such as adventure play for disadvantaged children, migrant worker welfare, men's mental health and much more.

Health and safety

Our priority for health and safety at Yondr is identifying the things that could cause the most damage, and having critical controls in place that reduce the risk of these events being catastrophic.

Making mistakes is normal. It's part of being human. Instead of turning away from high-risk activities (HRAs) and hoping we don't encounter them, we acknowledge that incidents happen, so if things do go wrong, we can ensure the consequences are minimal.

An example of this that many of us can relate to is a car seatbelt. This won't prevent the car from crashing, but it can minimise the impact on the wearer in the event of an accident. Our controls are what make it possible for events that could result in serious injury or fatality to be limited to minor injury and ideally, no injury at all.

The current focus for our Health, Safety and Environmental (HSE) team is identifying the hard controls and validating how effective they are in our operations. Making sure we're focused on the big risks, and committing our time and resourcing to them.

Critical controls

Measuring critical control effectiveness

Critical controls act like seatbelts for those working on HRAs. In our sector, we encounter a range of HRAs that require critical controls.

An example could be:
HRA – working at heights

Critical controls:

/ Suitable fall protection in place for the task at hand, e.g.

/ Personal fall arrest system appropriately worn and anchored

/ Guard rails / netting / toe boards installed

/ Lifeline / safety anchor points installed

/ Adequately sized controlled-access zone in place to protect against dropped objects

/ Anti-crush system in place for mobile elevating work platform (MEWP) operation

Goal

Our goal for 2025 is to improve the effectiveness of our critical controls by 20%.

To achieve this, we'll apply the critical control effectiveness metric to manage HRAs. This metric assesses whether critical controls are present and effectively used when HRAs are performed.

Critical control effectiveness metric:
number of HRA checks
− (minus)
HRA checks with missing controls
÷ (divided by)
number of HRA checks

A 100% score means all critical controls are effective. A 0% score means at least one is missing or ineffective. We'll monitor and take measurements through:

/ HRA spotchecks
/ HRA observations
/ HRA incident reviews

Every check is a pass or fail. An example of how this could work in practice is that we complete 10 checks in one month and four of them fail. This would mean 60% of what we're doing is good, with the remaining 40% of activities down to luck. Relying on our critical controls leads to better outcomes, so the intention is to reduce how much safe work comes down to luck.

We'll average scores across all our sites, using the scores from the first quarter of 2025 as our baseline. Improvements will be measured relative to that baseline.
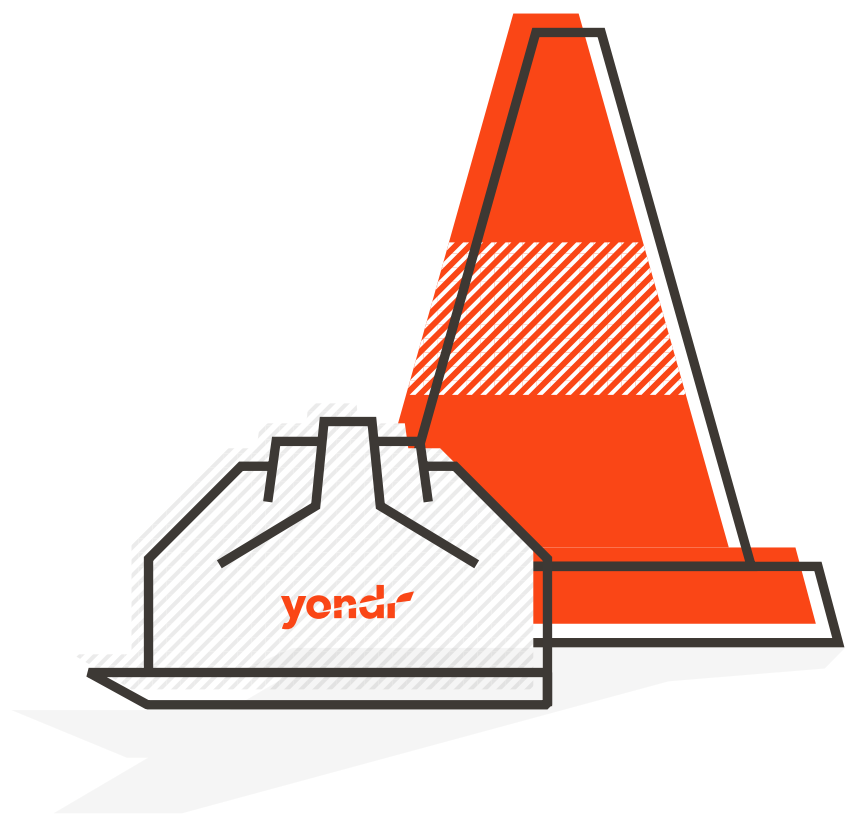
Health and safety

Learning from everyday work

We use learning teams and rapid insights to identify challenges workers face on a daily basis so we can make improvements before incidents occur.

Learning teams bring together subject-matter experts for discussion on a specific task or process. The aim is to identify how a task or process works in practice and explore ways to improve it. This can help us overcome the messiness of work, and separate how something is supposed to work versus what's actually happening in the field, so we can mitigate risks before incidents occur.

Rapid insights also bring a group of people together, though this time, it's individuals with unique experience or insights on a particular area, problem, challenge or opportunity. We look at how processes are working and opportunities for improvement. It's a fast, flexible process that can be used for any situation that requires additional perspectives.

We have an ISO-certified management system in place that ensures robustness, which includes ISO 45001 for occupational health and safety, ISO 14001 for environmental management systems and ISO 50001 for energy management systems.

Data Center Safety Council

We're founding members of the Data Center Safety Council, along with industry peers and clients. The intention is to learn from each other, standardise and raise the bar for safety in operational data centers. And for the past year, we've been working collaboratively, testing new approaches and talking about how we can address high-risk work.

We plan to build on this knowledge-sharing by publishing standards and producing content on areas such as design safety, high-risk activity management and competency.

An example of standardisation could be industry competency cards, where an engineer that works for Yondr can carry a competency card – like a safety passport. This safety passport for Yondr could mean the engineer could go to another member's data center, with a baseline level of competency already certified.

Monitoring wellbeing with Peptalk

For the past year, we've been working with Peptalk, a platform designed to capture real-time workforce feedback on site. It enables us to monitor morale and take targeted action to improve the experience. This is an indicator for psychological safety, driving engagement and ultimately allowing us to create a better working environment. For example, feedback trends informed timely financial planning support ahead of the holidays – demonstrating how insights lead to meaningful, measurable action. Following a successful initial rollout, we now intend to expand its use across additional sites.

Section 05

COMPLIANCE

Standards and certifications

Strong governance is essential, whether it's ensuring we comply with laws, regulations, standards and certifications or maintaining and evolving a robust framework to manage risks and opportunities. Responsible business conduct and acting with integrity will be vital to our long-term success.

More on corporate governance →

Yondr as a group adheres and complies to ISO 9001, 45001, 14001, 27001 and 22301. ISO 50001 is held at our operational data center in the Netherlands with the expectation that all operational data centers will be brought into the certification within two years of going live.

We also use ISO standards to drive and highlight improvement. An ISO 14001 audit flagged the need for an update to our company-wide mandatory sustainability training to align with our new strategy and the relevant ISO standards which we completed last year.

The learning outcomes of the new sustainability training module included:

01.

Recognise the urgency to improve our sustainability performance

02.

Understand the primary drivers towards sustainability at Yondr

03.

Develop insights into the relevance of achieving sustainability within each role

04.

Gain a high-level understanding of Yondr's sustainability strategy

05.

Know how to propose improvements for sustainability performance
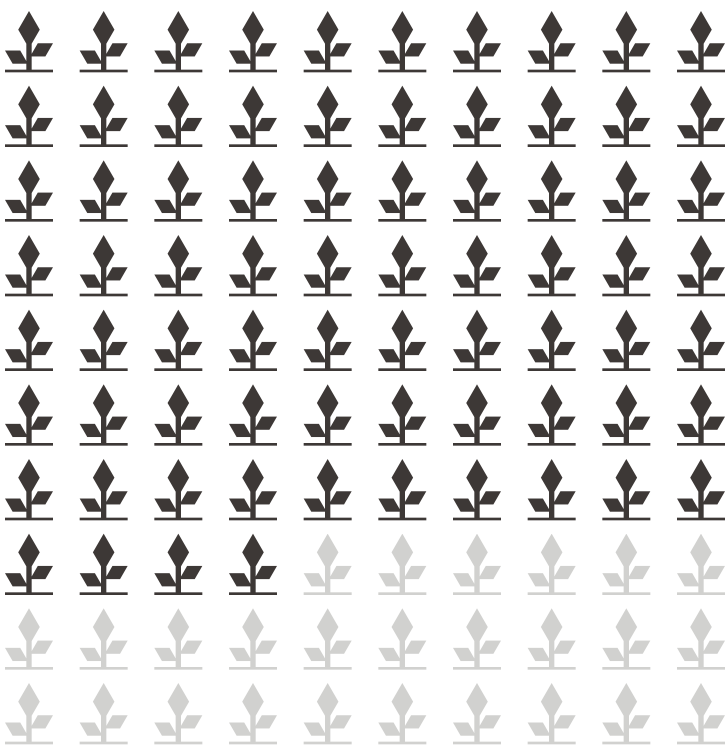
74% completion rate of the sustainability training module

> **Being ISO-certified gives us structure, provides opportunities for growth across the business functions and ensures legal compliance and best practice."**

Elizabeth Raven
Senior Manager
Continuous Improvement

Risk management and policies

Risk management

Within our risk management framework, we use a risk scoring method that assesses likelihood and impact on a scale from low to critical. There are defined thresholds used to score issues, risks and opportunities accordingly. Risks and issues are then either processed using a 'transfer, tolerate, terminate or treat' model. Risks are reported quarterly to the Risk Committee.

The framework is designed to support the effective identification, assessment, response and reporting of key risks, issues and opportunities. However, our risk management framework has been adapted to log risks and opportunities based on value chain positioning as per the requirements of CSRD.

Policies

We've established a mechanism to encourage and support the reporting of (possible) misconduct, providing a safe channel for both our employees and stakeholders.

/ **Anti-Bribery and Corruption policy** and **Gifts and Hospitality policy** to prevent the risk of bribery and corruption

/ **Conflict of Interest policy** to ensure employees always work in the best interest of the company

/ **Data Protection policy** to ensure employees know how to protect personal data

/ **Speak Up policy** to provide a mechanism for employees and third parties to report any (possible) misconduct or wrongdoing

We have mandatory onboarding training in place for new joiners as well as annual refresher training.

The topics are data protection, anti–bribery and corruption, gifts and hospitality, confidentiality, promoting the reporting of misconduct, security awareness, health and safety, risk management, sustainability, and diversity, equity and inclusion.

"

We're firmly committed to conducting business with the highest integrity and in compliance with the letter and spirit of the law."

Yasmina El Hamdani
Compliance Manager

06

BASIS OF REPORTING

Section 06

Introduction

The purpose of this section is to outline the scope of reporting, methodology and boundaries applied in preparing our carbon footprint data for this 2024 ESG Report. This basis of reporting covers our carbon footprint across our scope 1, 2 and 3.

As part of our mission to rapidly reduce the carbon footprint of our data centers, we strive to continuously improve our data collection and monitor our progress. This allows us to be transparent about where we are today, while taking data-led action to achieve a tomorrow without constraints.

Carbon targets

—

Net zero by 2030 in scope 1 and 2 (market-based) carbon emissions

—

Engage our stakeholders to collaborate on reducing scope 3 carbon emissions both upstream and downstream of our operations

Carbon footprint scope of reporting

Geographical / organisational boundaries

Yondr currently applies the operational control approach to its emissions reporting, which means we report on all emissions from locations and projects where Yondr Group or its subsidiaries have complete authority to establish and enforce operating policies.

Reporting period

We calculate our carbon footprint on an annual basis from 1 January to December 31. Our ESG report includes data from 2022 (our baseline year).

Inclusions

Yondr's total emissions include our global operations, offices and construction projects.

Scope 1	Scope 2	Scope 3
/ On-site fuels / Vehicle fuels / Refrigerant gas / Natural gas	/ Purchased electricity / Vehicle electricity	/ **Category 3** **Fuel- and energy-related activities not included in scope 1 or scope 2** / On-site diesel use / Water usage / **Category 5** **Waste generated in operations** / Waste / **Category 6** **Business travel** / Flights / Hotels / **Category 13** **Downstream leased assets** / Electricity consumption for IT equipment

Carbon footprint scope of reporting

Exclusions

In 2022, Yondr Group divested the entity that owned the Yondr Tech projects[1]. As a result, we're excluding YondrTech projects from our carbon footprint for the purpose of our external reporting and progress towards net zero.

A one-year grace period may be applied for reporting emissions data related to new projects/offices and during the transition from construction to operational phases of data centers. Emissions data not available within this timeframe will be excluded from the inventory; however, if the data becomes available during the grace period, it will be included. All such exclusions will be explicitly documented in this section to ensure transparency.

In November 2024, Yondr projects in Frankfurt and North Virginia became operational. The operational fuel and waste data for the Frankfurt project and the waste data for the Northern Virginia project have been excluded from the 2024 footprint due to their unavailability, as reporting systems weren't fully implemented during the early stages of the projects.

Yondr also excludes joint ventures over which we do not have operational control from the calculation of its carbon footprint, in line with the operational control approach.

The following scope 3 categories aren't accounted for in Yondr's carbon footprint:

/ **Category 1**
Purchased goods and services

/ Excluded due to lack of robust data from supply chain for calculation of embodied carbon

/ As we can't fully report on category 1, for completeness and transparency, we opted to include our water consumption data under category 3

/ **Category 2**
Capital goods

/ Excluded due to lack of robust data from supply chain for calculation of embodied carbon

/ **Category 4**
Upstream transportation and distribution

/ Excluded as not yet robustly measured

/ **Category 7**
Employee commuting

/ Not identified as focus area for reporting due to insignificance in overall footprint

/ **Category 8**
Upstream leased assets

/ Not relevant to Yondr's business operation as we don't lease in our upstream value chain

/ **Category 9**
Downstream transportation and distribution

/ Not relevant to Yondr's business operations

/ **Category 10**
Processing of sold products

/ Yondr's business operations don't participate in the sale of intermediate products by third parties

/ **Category 11**
Use of sold products

/ See above category 10 exclusion

/ **Category 12**
End-of-life treatment of sold products

/ Not applicable to our current business operations as none of our data centers have reached the end of their lifespan

/ **Category 14**
Franchises

/ Yondr Group doesn't have any franchises

/ **Category 15**
Investments

/ Investments are excluded under the operational control approach

[1] Yondr Tech projects supported the transition from construction to ready for business for a variety of clients and end users.

Data collection

Yondr's data preparation and reporting can be broken down into four phases: data provision, data input, quality assurance and control, and visualisation.

01.

Data provision

The Sustainability team work with the data owners to gather the activity data and supporting evidence for each project/office.

02.

Data input

On a quarterly basis, the Sustainability team input the activity data into an annual emissions inventory. This process involves applying conversion factors when necessary to achieve standard units of measure across all our business operations. The emissions inventory then automatically multiplies the raw data by the relevant emissions factor. The emission factors are updated on an annual basis using credible sources including, DEFRA, AIB, Green-e, Carbon FootprintTM and EPA.

03.

Quality assurance and control

On an annual basis, we conduct an internal audit to ensure compliance with the Greenhouse Gas (GHG) Protocol and to ensure the accuracy and completeness of data. In addition to this, we also conduct an annual management review with the objective of identifying areas for improvement and opportunities for emissions reduction to report to Yondr leadership. At the conclusion of each reporting year, Yondr commissions a third party to independently assure the carbon footprint in accordance with the ISAE 3000 standard and GHG Protocol.

04.

Data visualisation

Yondr's emissions data is reported to the business via carbon dashboards to highlight progress, areas of improvement and focus areas for carbon reduction.

Carbon footprint calculation methodology

Scope 1 and 2

Emission	Source	Methodology	Metrics
Scope 1: On-site fuels	Fuels used for on-site generators	Delivered quantities	Litres
Scope 1: Vehicle fuels	Fuel used in company vehicles or fuel expensed for Yondr-ites' car usage	Data exported from company car platform. Yondr-ites' expensed distances	Litres, kilometres, miles
Scope 1: Refrigerant gas	Refrigerant leakage from data center cooling systems	F-gas loss reports	Kilograms
Scope 2: Electricity (location-based)	Electricity emissions using geographical location	Electricity invoices and PMS (power management system) reports. Proxy calculations are employed when Yondr doesn't pay the electricity invoice directly	Kilowatt hours
Scope 2: Electricity (market-based)	Electricity emissions using purchased electricity factor	Electricity invoices and PMS (power management system) reports. Proxy calculations are employed when Yondr doesn't pay the electricity invoice directly (see 3.3)	Kilowatt hours
Scope 2: Vehicle electricity	Electricity consumption for employee vehicles	Data exported from company car platform	Kilowatt hours

Scope 3

Emission	Source	Methodology	Metrics
Category 3: Fuel- and energy-related activities (not included in scope 1 or scope 2)	On-site diesel use via subcontractors Water use in operations, offices and during construction	On-site diesel use: delivered quantities Water usage: invoiced quantities, meter readings. When we don't directly manage office utilities, we estimate water consumption using proxy calculations based on Better Building Partnership benchmarks.	Metres cubed
Category 5: Waste generated in operations	Waste from construction and operational sites	Waste collection receipts and waste reports	Kilograms
Category 6: Business travel	Corporate travel: flights and hotels	Data exported from our corporate travel platform	TonnesCo$_2$eq
Category 13: Downstream leased assets	Clients' IT electricity consumption	PMS reports	Kilowatt hours

Carbon footprint calculation methodology

Estimations

In instances where Yondr doesn't directly oversee the management of utilities for an office, resulting in unavailable invoice data, we employ proxy calculations. These calculations estimate the kWh of electricity and m³ of water consumed using the methodology outlined by the Better Buildings Partnership.

In instances where data isn't available, it will be estimated based on previous average monthly consumptions (considering seasonal differences). In 2024, Yondr estimated:

/ Fuel consumption for January and February at Yondr's Johor sub-station construction project

/ Water consumption for November and December at Yondr's Northern Virginia operation data center

/ Subcontractor fuel consumption from June-December at Yondr's Berlin sub-station construction project

/ See Yondr's 2023 ESG report for details of estimations in previous years

Assumptions

Navan, Yondr's travel management company, calculates the carbon emissions for flights and hotels independently using DEFRA emission factors, adopting the methodologies used by global transportation organisations (International Civil Aviation Organization carbon emissions calculator). As a result, Yondr has limited insight of these calculations but assumes accuracy of the data having reviewed Navan's methodology.

In certain construction projects, it's assumed that the provided environmental data is accurate when general contractors submit summarised monthly environmental trackers instead of individual evidence documents due to time constraints. General contractors are notified that sample data may be requested to verify the accuracy of their reports.

Baseline recalculation policy

Yondr may recalculate our 2022 baseline year for the following reasons:

/ Improvements to the accuracy or access to activity data or emission factors

/ Enhancements to accuracy or accessibility of activity data and emission factors

/ Major alterations in our company's structure, such as acquisitions, mergers or divestitures. Identification of a significant error or the accumulation of errors

APPENDIX

Section 07

European Sustainability Reporting Standards (ESRS) mapping

The following table lists the ESRS disclosure requirements in ESRS 2 (as per July 2023) and the associated topical standards are material to Yondr and which have guided the preparation of its sustainability statements.

This template has also been developed in alignment to the latest disclosure requirements as set out by International Sustainability Standards Board (ISSB) 2023 and Global Reporting Initiative (GRI) 2021.

ESRS 2: General disclosures

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference
5c	-	-	Disclosure of the extent to which the sustainability statement covers the upstream and downstream value chain	This sustainability statement covers Yondr's entire value chain, focusing on areas where we're able to have an impact.
9a	S1 30b	-	Disclosure of definitions of medium- or long-term time horizons	During our double materiality assessment (DMA), subject matter experts were asked to score their respective risks and opportunities against the likelihood of it taking place and the size of the financial effect. The timeframes included were within the current reporting year (short), 1-5 years (medium) and 5+ years (long). Each of the risks and opportunities were also scored against where in the value chain they might sit (upstream, operations, downstream).
9b	S1 30c	-	Disclosure of reasons for applying different definitions of time horizons	
10a	S1 50a-c	-	Disclosure of metrics that include upstream and/or downstream value chain data estimated using indirect sources, such as sector-average data or other proxies	We've constructed a value chain map to identify stakeholders in our operations, upstream and downstream value chain as well as support our identification of IROs.
10b	S1 50d	-	Description of basis for preparation of metrics that include value chain data estimated using indirect sources	In line with requirements of the ESRS, this map breaks down our value chain comprising: / All steps involved in bringing our product or services from conception to end of life – such as procuring raw materials, manufacturing and support, logistics, product use and disposal.
10c	S1 50d	-	Description of resulting level of accuracy of metrics that include value chain data estimated using indirect sources	/ Financial, manufactured, intellectual, human, social and relationship, and natural capitals as defined by the IFRS Foundation.
10d	-	-	Description of planned actions to improve accuracy in future of metrics that include value chain data estimated using indirect sources	/ Likely affected stakeholders, including 'silent stakeholders' such as nature, which ESRS determine as essential to an organisation's value chain context.
11b ii)	-	-	Disclosure of assumptions, approximations and judgements made in measurement	We'll continuously update our value chain map, including the engagement of key stakeholders across its value chain to ensure alignment and transparency. See basis of reporting which also covers estimations, assumptions, approximations and judgements made with regard to our carbon emissions data.

ESRS 2: General disclosures

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference
13a	-	2-4a	Explanation of changes in preparation and presentation of sustainability information and reasons for them	We undertook an exercise in 2024 to map the outputs of our double materiality assessment to the European Sustainability Reporting Standards. This resulted in a gap analysis where we have a stronger understanding of what would be required to meet all CSRD disclosure requirements in a compliant manner.
15	-		Disclosure of other legislation or generally accepted sustainability reporting standards and frameworks based on which information has been included in sustainability statement	This ESG report has also been informed by the GRI and ISSB frameworks. ISSB (S1 and S2) and GRI disclosures have been added to the ESRS Mapping in the Appendix where they align with the ESRS disclosure requirements.
AR 2	-		European standards approved by European Standardisation System (ISO/IEC or CEN/CENELEC standards) have been relied on	Yondr Group adheres and complies to ISO 9001, 45001, 14001, 27001 and 22301. ISO 50001 has been achieved at our Netherlands data center. All operational data centers will be included into ISO 50001 within two years of going live. All certificates are renewed each year.
AR 2	-		Disclosure of extent to which data and processes that are used for sustainability reporting purposes have been verified by external assurance provider and found to conform to corresponding ISO/IEC or CEN/CENELEC standard	
16	-		Disclosure of the disclosure requirements (DRs) or data points (DPs) mandated by ESRS	Yondr has disclosed which DR and DPs it has disclosed in this data table and throughout the report.
17	-	3-2a	Topics (E4, S1, S2, S3, S4) have been assessed to be material	E4, S1, S2, and S3 were identified as material to Yondr. S4 wasn't identified as material - see material IROs.
17a	-	3-2a	List of sustainability matters assessed to be material (phase-in)	See material IROs.
17a	-	2- 22	Disclosure of how business model and strategy take account of impacts related to sustainability matters assessed to be material (phase-in)	See our value chain map.
17b	S1 51a-g	3-3e	Description of any time-bound targets set related to sustainability matters assessed to be material (phase-in) and progress made towards achieving those targets	As part of our CSRD Implementation project, we set draft targets against material IROs where applicable and relevant. While we've published targets around community engagement and net zero carbon, we're not in a position to disclose those still in draft.
17c	S1 44a	3-3c	Describe briefly the policies used to manage material impacts, risks, and opportunities related to ESRS E1, ESRS S1, ESRS S2, ESRS S4 and ESRS G1	We have policies in place to manage our IROs detailing the objective, scope, key terms, requirements, roles and responsibilities, and KPIs where applicable. All policies are made publicly available on our website. As part of our CSRD Implementation project, we reviewed any gaps in policy from a CSRD compliance perspective and have several policies in draft using the same format.

ESRS 2: General disclosures

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference
21c	-		Disclosure of information regarding the experience relevant to the sectors, products and geographic locations of the undertaking	See Yondr and ESG.
21d	-	2-9c v) + 405-1a i)	Board's gender diversity ratio	100% male
22a	S1 27a i)	2-9b	Disclosure of the identity of the administrative, management and supervisory bodies or individual(s) within a body responsible for oversight of impacts, risks and opportunities	Our ELT is formed by five functions: / Chief Executive Officer: organisational strategy, oversee executive team, corporate culture / Chief Finance Officer: oversee finance, legal, compliance, risk, procurement and technology operations / Chief Development Officer: oversee development and commercial activities, utilities, energy and sustainability, brand and reputation / Chief Operations Officer Design and Construction: oversee design and construction operations / Chief Operations Officer Operations: oversee operations of operational data centers See corporate governance.
22b	S1 27a i)	-	Disclosure of how each body's or individual's responsibilities for impacts, risks and opportunities are reflected in the undertaking's terms of reference, board mandates and other related policies	Accountability for CSRD is reflected in the terms of reference for the Sustainability Steering Committee, consisting of all members of the Executive Leadership Team. See corporate governance.
22c i)	S1 27b	2-12b	Describe management's role in the governance processes, controls and procedures used to monitor, manage and oversee impacts, risks and opportunities, including: i) whether that role is delegated to a specific management-level position or committee and ii) how oversight is exercised over that position or committee	Our Sustainability Steering Committee, comprising of all Executive Leadership Team members, is ultimately accountable for management of our ESG impacts, risks and opportunities. This includes target setting, policies, action planning and monitoring of progress. See corporate governance.
22c ii)	-	2-13b	Disclosure of information about the reporting lines to the administrative, management and supervisory bodies	Our Sustainability Steering Committee acts as our vehicle to ensure board level oversight of our ESG activity. See corporate governance.
22c iii)	S1 27b ii)	2-12b	Disclosure of whether dedicated controls and procedures are applied to the management of impacts, risks and opportunities and, if so, how they're integrated with other internal functions	We have a range of company-wide policies in place to manage our IROs, drive the sustainability strategy and act as an escalation point for anything related to CSRD and the management of our IROs. Additionally, our carbon footprint reporting is underpinned by established quality control and assurance frameworks and externally assured against ISAE 3000 standards.
22d	S1 27a v)	2-12a	Disclosure of how the administrative, management and supervisory bodies and senior executive management oversee the setting of targets related to material impacts, risks and opportunities, and how they monitor progress towards them	Our Sustainability Steering Committee, comprising of all Executive Leadership Team members, is ultimately accountable for the management of our ESG impacts, risks and opportunities. This includes target setting, policies, action planning and monitoring of progress. See corporate governance.

ESRS 2: General disclosures

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference
23a	-	2-17	Information about the sustainability-related expertise that the administrative, management and supervisory bodies, as a whole, either directly possess or can leverage	Our Executive Leadership Team is provided with sustainability training tailored to our sustainability strategy and the needs of the sector. All colleagues are asked to complete the same training.
26a	S1 27a iii)	2-12a	Disclosure of whether, by whom and how frequently administrative, management and supervisory bodies are informed about material impacts, risks and opportunities, implementation of due diligence, and results and effectiveness of policies, actions, metrics and targets adopted to address them	See response in ESRS disclosure 22 above.
26b	S1 27a iv)	2-12a	Disclosure of how the administrative, management and supervisory bodies consider impacts, risks and opportunities when overseeing the undertaking's strategy, its decisions on major transactions, and its risk management process, including whether they've considered trade-offs associated with those impacts, risks and opportunities	Our Sustainability Steering Committee, comprising of all Executive Leadership Team members, is ultimately accountable for management of our ESG impacts, risks and opportunities. This includes target setting, policies, action planning and monitoring of progress. Where budget is required for specific initiatives to address IROs, a business case is taken to the Sustainability Steering Committee for review. This is complemented by a Risk Committee. See corporate governance.
26c	-	-	Disclosure of the list of material impacts, risks and opportunities addressed by the administrative, management and supervisory bodies, or their relevant committees during the reporting period	See material IROs.
36a	S1 44a	-	Description of scope, main features and components of risk management and internal control processes and systems in relation to sustainability reporting	Our Risk Management Framework outlines the process, methods and tools for systematically identifying, assessing, responding to and reporting on risks and opportunities. This ensures we can successfully mitigate risks and achieve our objectives. See risk management.
36b	S1 44a	-	Description of the risk assessment approach followed, including the risk prioritisation methodology	
36c	-	-	Description of the main risks identified and their mitigation strategies including related controls	
36d	S1 44b	-	Disclosure of how Yondr integrates the findings of its risk assessment and internal controls as regards the sustainability reporting process into relevant internal functions and processes	
36e	-	-	Description of the periodic reporting of the findings referred to in point 36d to the administrative, management and supervisory bodies.	

ESRS 2: General disclosures

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference
40	S1 33	2-22a	Disclosure of information about key elements of general strategy that relate to or affect sustainability matters	The need to protect our brand and grow the business is heavily intertwined with operating in a responsible, ethical and sustainable manner. We incorporated our high-priority material impacts, risks and opportunities into the development of our Destination Yondr strategy, ensuring our ESG focuses align with our core capabilities and that we're addressing areas where we can have the most effective impact.
40a i)	-	2-6b i)	Description of significant groups of products and (or) services offered	We are Yondr, a global developer, owner operator of hyperscale data centers. Our vision for a tomorrow without constraints positions us to deliver global infrastructure, satisfying the large-scale capacity needs of the world's biggest technology companies. We have megawatt capacity at our fingertips. Our market-ready sites span three continents. We have sites primed for development and provide our clients capacity when and where they need it.
40a ii)	-	2-6b i)	Description of significant markets and (or) customer groups served	See where we operate.
40a iii)	-	2-7a	Total number of employees (head count)	256 employees
40e	S1 51	3-3e	Description of sustainability-related goals in terms of significant groups of products and services, customer categories, geographical areas and relationships with stakeholders	We have a global net zero target in place for our scope 1 and 2 carbon emissions. We look to reach zero waste to landfill at each of our operational data center sites, whether mandated by the client or not. Each of our data centers has PUE targets which are aligned to industry good practice. As we progress with our journey towards CSRD compliance and in line with our Destination Yondr strategy, we'll look at establishing additional ESG goals and targets accordingly.
40f	-	3-3e	Disclosure of an assessment of its current significant products and/or services, and significant markets and customer groups, in relation to its sustainability-related goals	See Destination Yondr.
40g	S1 29 c)	2-22a	Disclosure of elements of strategy that relate to or impact sustainability matters	See sustainability strategy.
42a	S1 32	2-6b	Description of business model and value chain, including: i. its inputs and its approach to gathering, developing and securing those inputs	Please see our value chain graphic for detail on our business model and value chain.
42b	S1 32	2-6b	Description of its business model and value chain, including: ii. its outputs and outcomes in terms of current and expected benefits for customers, investors and other stakeholders	
42c	S1 32	2-6b	Description of the main features of its upstream and downstream value chain and the undertaking's position in its value chain	

ESRS 2: General disclosures

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference
45a i)	-	2-29	Description of key stakeholders	See stakeholder engagement.
45a ii)	-	2-29	Disclosure of whether stakeholder engagement occurs and for which categories	
45a iii)	-	2-29	Description of how stakeholder engagement is organised	
45a iv)	-	2-29	Description of the purpose of the stakeholder engagement	
45a v)	-	-	Disclosure of how the outcomes of stakeholder engagement is taken into account	
48a	S1 17	3-3a	Description of material impacts resulting from materiality assessment	See material IROs.
48a	S1 29a + 30a	-	Description of material risks and opportunities resulting from materiality assessment	
48b	S1 29a-c + 33a	3-3a	Disclosure of current and anticipated effects of material impacts, risks and opportunities on business model, value chain, strategy and decision-making, and how undertaking has responded or plans to respond to these effects	See CSRD implementation.
48c i)	-	-	Disclosure of how material negative and positive impacts affect (or are likely to affect) people or environment	See Great to the World and Communities Around Us / Great Place to Work.
48c ii)	-	3-3b	Disclosure of how impacts originate from or are connected to strategy and business model	We've considered, or are in the process of including, the high-priority positive and negative impacts identified into our plans for Destination Yondr across all three of the workstreams (pending the outcomes of the EU Omnibus).
48c iii)	S1 30b	3-3a	Disclosure of the reasonably expected time horizons of the material impacts	See ESRS disclosures 9a and 9b above.
48c iv)	-	3-3b	Disclosure of whether Yondr is involved with the material impacts through its activities or because of its business relationships	Our material impacts cover both our own activities as well as within our business relationships. They can be managed through our own actions and through client collaboration, strong supplier relationship management and ongoing community engagement.
48h	-	-	Disclosure of a specification of the impacts, risks and opportunities covered by ESRS Disclosure Requirements as opposed to those covered by Yondr using additional entity-specific disclosures	See material IROs.

ESRS 2: General disclosures

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference
53a	S1 44a	3-1a	Description of methodologies and assumptions applied in process to identify impacts, risks and opportunities	We employed a third party to support our undertaking of a double materiality assessment in 2023 covering: / Current state assessment / Value chain mapping / Impact, risk and opportunity identification / Topic prioritisation Following the assessment, we created a scoring methodology for internal subject matter experts. The scoring of impacts was broken down into two sub-categories: i. severity (combining scale, scope and irremediable character) and ii. likelihood for negative impacts and scale, scope and likelihood for positive impacts. Subject matter experts were then asked to score their respective risks and opportunities against the likelihood of it taking place and the size of the financial effect. Each of the risks and opportunities were also scored against where in the value chain they might sit. All scoring was aligned with our risk management framework.
53b i)	-	-	Description of how the process focuses on specific activities, business relationships, geographies or other factors that give rise to heightened risk of adverse impacts	As part of our DMA, both the value chain mapping and stakeholder engagement phases were central to identifying areas of heightened risk. These phases enabled us to systematically assess specific activities, business relationships and geographies that may give rise to potential or actual adverse impacts. The value chain mapping process considered risks across operations and regions, while the stakeholder engagement phase included insights from key business relationships, allowing for a more comprehensive understanding of where salient human rights and environmental risks may occur.
53b ii)	-	3-1a i)	Description of how the process considers the impacts with which the undertaking is involved through its own operations or as a result of its business relationships	
53b iii)	-	3-1b	Description of how process includes consultation with affected stakeholders to understand how they may be impacted and with external experts	The stakeholder engagement phase included interviews with internal and external stakeholders as well as proxy resources. Internal subject matter experts were also involved in the scoring of the IROs.
53b iv)	-	3-1a ii)	Description of how the process prioritises negative impacts based on their relative severity and likelihood, and positive impacts based on their relative scale, scope and likelihood, and determines which sustainability matters are material for reporting purposes	The process for determining impacts based on their scale, scope, likelihood and irremediable character are grounded in scoring criteria aligned with the UN Guiding Principles and the OECD Guidelines on Sustainability Impact Assessment. In the case of a potential negative human rights impact, the severity of the impact took precedence over its likelihood.

ESRS 2: General disclosures

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference
53 c	S1 43	-	Description of the process used to identify, assess, prioritise and monitor risks and opportunities that have or may have financial effects, including how the undertaking has considered the connections of its impacts and dependencies with the risks and opportunities that may arise from those impacts and dependencies	See response to disclosure 53a above.
53c ii)	S1 44a iii)	-	Description of how likelihood, magnitude and nature of effects of identified risks and opportunities have been assessed	See response to disclosure 53a above.
53c iii)	S1 44a iv)	-	Disclosure of how the undertaking prioritises sustainability-related risks relative to other types of risks, including its use of risk-assessment tools	When prioritising impacts, risks and opportunities within the double materiality assessment, we ensured that we aligned the scoring methodology with our Enterprise Risk Management Framework. These risks and opportunities can then be logged within our risk register with the risk profile dependent on how they were scored in the double materiality assessment.
53d	S1 44a	-	Description of the decision-making process and the related internal control procedures	See risk management.
53e	S1 44c	-	Description of extent to which and how process to identify, assess and manage impacts and risks is integrated into overall risk management process and used to evaluate overall risk profile and risk management processes	See ESRS disclosure 53c iii above.
53f	S1 44c	-	Description of extent to which and how process to identify, assess and manage opportunities is integrated into overall management process	
56	-	-	Include a list of the Disclosure Requirements complied with in preparing the sustainability statement	This table contains the list of the Disclosure Requirements complied with in preparing Yondr's sustainability statement.
59	-	-	Explanation of how Yondr has determined the material information to be disclosed in relation to the impacts, risks and opportunities it has assessed to be material, including the use of thresholds and/or how it has implemented the criteria in ESRS 1 section 3.2 Material matters and materiality of information.	See response to disclosure 53a above

ESRS E1: Climate change

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference
16a + 34e	-	-	Explanation of how targets are compatible with limiting of global warming to one and half degrees Celsius in line with Paris Agreement	See carbon section for information on our climate targets.
16b	S2 14a	-	Disclosure of decarbonisation levers and key action	
16d	-	-	Disclosure of a qualitative assessment of potential locked-in GHG emissions from key assets and products	We understand it's difficult to avoid 'locked-in' carbon emissions from our data centers where it's hard to source renewable electricity and HVO fuel. Existing refrigerants with high Global Warming Potential (GWP) will also need to be carefully managed to avoid leaks and at end of life.
16h	S2 14 a iv)	-	Explanation of how transition plan is embedded in and aligned with overall business strategy and financial planning	Meeting our carbon challenge is integral to our business strategy. It's integrated into all stages of project delivery and supported by developmental activities which increase our capability. Progress and plans are reported to our Executive Leadership Team every quarter.
16i	-	-	Transition plan is approved by administrative, management and supervisory bodies	
16j	S2 14c	-	Explanation of progress in implementing transition plan	
20a	S2 25a + S2 25b	-	Description of the process to identify and assess climate-related impacts, risks and opportunities, including its process in relation to impacts on climate change, in particular, GHG emissions	As part of our ongoing climate strategy, we'll look to conduct a deeper assessment of both physical and transition climate risks and evaluate our processes in relation to impacts on climate change in the forthcoming year.
20b i)	S2 25a ii) + S2 25b	-	Description of the process to identify and assess climate-related impacts, risks and opportunities, including climate-related physical risks in own operations and along the upstream and downstream value chain. In particular: i. the identification of climate-related hazards, considering at least high-emission climate scenarios	
20b ii)	S2 22a	-	Description of the process to identify and assess climate-related impacts, risks and opportunities, including climate-related transition risks and opportunities in own operations and along the value chain. In particular: ii. the assessment of how its assets and business activities may be exposed and are sensitive to these climate-related hazards, creating gross physical risks for the undertaking	

ESRS E1: Climate change

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference
20c i)	S2 22b i 4) + S2 25	-	Description of the process to identify and assess climate-related impacts, risks and opportunities, including climate-related transition risks and opportunities in own operations and along the value chain. In particular: i. the identification of climate-related transition events, considering at least a climate scenario in line with limiting global warming to 1.5°C with no or limited overshoot	As part of our ongoing climate strategy, we'll look to conduct a deeper assessment of both physical and transition climate risks and evaluate our processes in relation to impacts on climate change in the forthcoming year.
20c ii)	S2 22a i)	-	Description of the process to identify and assess climate-related impacts, risks and opportunities, including climate-related transition risks and opportunities in own operations and along the value chain. In particular: ii. the assessment of how its assets and business activities may be exposed to these climate-related transition events, creating gross transition risks or opportunities for the undertaking	
24	S2 25a	3-3c	Policies in place to manage its material impacts, risks and opportunities related to climate change mitigation and adaptation [see ESRS 2 MDR-P]	See policies (Environment and Sustainability Policy and Energy Policy).
25a	S2 25a	3-3c	Climate change mitigation policies	
25c	S2 25a	3-3c	Energy efficiency policies	
25d	S2 25a	3-3c	Renewable energy deployment policies	
28	S2 14a	3-3d	Actions and resources related to climate change mitigation and adaptation [see ESRS 2 MDR-A]	See ESRS disclosure 20a above.
29a	-	-	Present climate change mitigation actions by decarbonisation lever	See Great to the World and Communities Around Us.
32	S2 14c	3-3e	Targets set to address material climate change-related impacts, risks and opportunities [see ESRS 2 MDR-T]	See carbon.
34a + 34b	S2 33 + S2 36	-	Disclosure of GHG emission reduction targets in absolute value (e.g. CO2eq or % of the emissions of a base year)	
34a + 34b	S2 33 + S2 36	-	Disclosure of scope 1 reduction targets	
34a + 34b	S2 33 + S2 36	-	Disclosure of scope 2 reduction targets	

ESRS E1: Climate change

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference
34a + 34b	S2 33 + S2 36	-	Disclosure of scope 3 reduction targets	We haven't set a quantitative target on our scope 3 carbon emissions yet. Managing scope 3 carbon emissions is a key part of any carbon reduction strategy but quantifying them comprehensively and accurately is much harder – since they're generated across the value chain.

In the absence of comprehensive, robust scope 3 carbon emissions data, we'll aim to collaborate with our key partners to reduce scope 3 carbon emissions upstream and downstream of our direct operations. We've benchmarked the embodied carbon of our standard data center design to underpin our plans for supply chain emissions reduction. |
34b	-	-	Explanation of how consistency of GHG emission reduction targets with GHG inventory boundaries has been ensured	Our carbon footprint is externally assured to ensure alignment to the GHG Protocol and ISAE 3000.
AR 9b	-	-	Description of how it has assessed actual and potential impacts on climate change	As part of our ongoing climate strategy, we'll look to conduct a deeper assessment of both physical and transition climate risks and evaluate its processes in relation to impacts on climate change in the forthcoming year.
AR 11a	S2 10c	-	Disclosure of whether and how it has identified climate-related hazards over the short, medium and long term and screened whether its assets and business activities may be exposed to these hazards	
AR 11b	S2 10d	-	Disclosure of whether and how it has defined short-, medium- and long-term time horizons and how these definitions are linked to the expected lifetime of its assets, strategic planning horizons and capital allocation plans	
AR 11c	S2 22a	-	Disclosure of whether and how it has assessed the extent to which its assets and business activities may be exposed and are sensitive to the identified climate-related hazards, taking into consideration the likelihood, magnitude and duration of the hazards as well as the geospatial coordinates specific to the locations and supply chains	
AR 11d	S2 22b	-	Disclosure of whether and how the identification of climate-related hazards and the assessment of exposure and sensitivity are informed by high emissions climate scenarios	

ESRS E1: Climate change

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference
AR 12a	S2 10c	-	Disclosure of whether and how it has identified transition events over the short, medium and long term and screened whether its assets and business activities may be exposed to these events. In case of transition risks and opportunities, what's considered long term may cover more than 10 years and may be aligned with climate-related public policy goals	As part of our ongoing climate strategy, we'll look to conduct a deeper assessment of both physical and transition climate risks and evaluate its processes in relation to impacts on climate change in the forthcoming year.
AR 12b	S2 22a	-	Disclosure of whether and how it has assessed the extent to which its assets and business activities may be exposed and are sensitive to the identified transition events, taking into consideration the likelihood, magnitude and duration of the transition events	
AR 12c	S2 22b i 4)	-	Disclosure of whether and how it has informed the identification of transition events and the assessment of exposure by climate-related scenario analysis, considering at least a scenario consistent with the Paris Agreement and limiting climate change to 1.5°C	
AR 12d	-	-	Disclosure of whether and how it has identified assets and business activities that are incompatible with or need significant efforts to be compatible with a transition to a climate-neutral economy	
AR 25a	-	-	Description of how it's been ensured that baseline value is representative in terms of activities covered and influences from external factors	As a young company, our activities and associated carbon footprint have varied significantly from year to year since its inception. 2022 has been selected as our baseline year as it's the first year where activity involved a balance of construction and operation that's likely to be reflective of future activity.
37	-	302-1c-e	Total energy consumption	We're collaborating with industry partners who directly procure our data center power, in order to refine our method for calculating the proportion of our total electricity that comes from matched renewable sources. We anticipate reporting more comprehensively on this in the future. In the meantime, this report presents carbon emissions attributed to our electricity consumption using both location-based and confirmed market-based carbon factors.
37c i)	-	302-1b	Fuel consumption for renewable sources	756,255.0 litres
38a	-	302-1a	Fuel consumption from coal and coal products	0 litres
38b	-	302-1a	Fuel consumption from crude oil and petroleum products	2,662,799.9 litres (note this figure excludes employee travel).
38c	-	302-1a	Fuel consumption from natural gas	1,690.0 m^3
38e	-	302-1c	Consumption of purchased or acquired electricity, heat, steam or cooling from fossil sources	No

ESRS E1: Climate change

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference
AR 34	-	302-1e	Percentage of fossil sources in total energy (electricity) consumption	46.2%
39	-	-	Non-renewable energy production	No
39	-	-	Renewable energy production	We self-generated 4000 kW of solar energy in 2024 in our Frankfurt data center.
48a	S2 29a i)	305-1a	Gross scope 1 greenhouse gas emissions	6,767.2 tCO$_2$eq
48b	-	-	Percentage of scope 1 GHG emissions from regulated emission trading schemes	11%
49a	S2 29a i)	305-2a	Gross location-based scope 2 greenhouse gas emissions	12,262.5 tCO$_2$eq
49b	S2 29a i)	305-2a	Gross market-based scope 2 greenhouse gas emissions	9,661.4 tCO$_2$eq
51	S2 29a i)	305-3a	Gross scope 3 greenhouse gas emissions	26,239.1 tCO$_2$eq
52a	-	305-2a	Total GHG emissions location-based	45,268.8 tCO$_2$eq
52b	-	305-2b	Total GHG emissions market-based	42,667.8 tCO$_2$eq
AR 46h	-	-	Disclosure of reporting boundaries considered and calculation methods for estimating scope 3 GHG emissions	See assurance statement and basis of reporting.
MDR-M	-	3-3e	Disclose information on any metrics in accordance with ESRS 2 MDR-M	

ESRS E2: Pollution

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference
14	-	3-3c	Policies to manage its material impacts, risks and opportunities related to pollution [see ESRS 2 MDR-P]	We have an environmental management plan which includes pollution prevention plans in all our projects. We also have an aspects and impacts register in each of our projects which rates the risk of all environmental aspects which have an impact on the environment, including the control measures to mitigate the risks. All these align with our ISO 14001 certification standards.
18	-	3-3d	Actions and resources in relation to pollution [see ESRS 2 MDR-A]	We run monthly and quarterly inspections to monitor the environmental risks.
22	-	3-3e	Targets set to address material pollution-related impacts, risks and opportunities [see ESRS 2 MDR-T]	Not applicable as pollution wasn't identified as a material topic for Yondr.
28a	-	305-7a	Emissions to air by pollutant	/ Netherlands data center - 0 tonnes
28a	-	305-7a	Emissions to water by pollutant [+ by sectors / geographical area / type of source / site location]	/ Slough data center - 0 tonnes / Frankfurt data center - 0 tonnes
28a	-	305-7a	Emissions to soil by pollutant [+ by sectors / geographical area / type of source / site location]	/ Johor data center - 0 tonnes
34	-	-	Total amount of substances of concern that are generated or used during production or that are procured	0 tonnes
34	-	-	Total amount of substances of concern that leave facilities as emissions, as products, or as part of products or services	0 tCO$_2$eq
35	-	-	Total amount of substances of very high concern that are generated or used during production or that are procured by main hazard classes of substances of concern	0 tonnes
35	-	-	Total amount of substances of very high concern that leave facilities as emissions, as products, or as part of products or services by main hazard classes of substances of concern	0 tonnes
MDR-M	-	3-3e	Disclose information on any metrics in accordance with ESRS 2 MDR-M	Not applicable as pollution wasn't identified as a material topic for Yondr.

ESRS E3: Water

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference
8a	-	-	Disclosure of whether and how the undertaking has screened its assets and activities in order to identify its actual and potential water and marine resources-related impacts, risks and opportunities in its own operations and its upstream and downstream value chain, and if so the methodologies, assumptions and tools used in the screening	Our site due diligence for new projects identifies whether the area is a water shortage area, which will influence our choice of cooling system. Evaporative cooling, while a lower energy and carbon option than heat pump chillers, can be by far the biggest water use in data centers. We also undertake Environmental Impact Assessments which provide a screening of the area and its environmental risks/concerns.
8b	-	-	Description of whether and how Yondr has conducted consultations when screening its assets and activities, in particular, with affected communities	
11	-	3-3c	Policies to manage its material impacts, risks and opportunities related to water and marine resources [see ESRS 2 MDR-P]	Our data centers are designed to mitigate negative impacts and risks associated with water contamination and water consumption.
17	-	3-3d	Actions and resources in relation to water and marine resources [see ESRS 2 MDR-A]	In our Johor project, we have water courses nearby and take samples monthly to monitor the water. At our Netherlands site, the water used for the cooling is discharged back to the municipality canals after treatment. The water quality is approved by the authorities for discharge. The authorities also take their own samples for monitoring purposes. There's a water permit which provides us with specific discharge conditions to comply with. The water goes through a treatment process before it's discharged into the public system. The discharged water is tested internally and externally for its good quality. At our Frankfurt site, we have underground rainwater tanks to support local drainage systems with better water flow and to avoid floods.
28a	-	305-5a	Total water consumption	72,187.9 m³
28e	-	-	Disclosure of contextual information regarding water consumption	Water is required during construction of data centers for purposes such as wheel washing, cleaning, mixing of materials and running site accommodation. Water is also sometimes consumed in data centers in significant quantities for cooling (e.g. with water towers or indirect air cooling units which depend on sprayed water). Our Netherlands data center uses water for cooling, although all our other facilities under construction don't.

ESRS E4: Biodiversity

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference
16a ii)	-	101-5	Provide a breakdown of sites according to the impacts and dependencies identified, and to the ecological status of the areas (with reference to the specific ecosystem baseline level) where they're located	See biodiversity.
17e	-	-	Disclosure of whether and how Yondr conducted consultations with affected communities on sustainability assessments of shared biological resources and ecosystems	See Welcome Neighbour section for detail of community engagement process.
19a	-	304-1	Disclose of whether or not it has sites located in or near biodiversity-sensitive areas and whether activities related to these sites negatively affect these areas by leading to the deterioration of natural habitats and the habitats of species and to the disturbance of the species for which a protected area has been designated	We have two sites that have been identified as near biodiversity-sensitive areas. In Germany, we continue to ensure protection of an ecologically important hedgerow. In Virginia, there are no specific biodiversity requirements arising. There are no substantial implications of our activities for protected areas.
35	-	304-1	Number of sites owned, leased or managed in or near protected areas or key biodiversity areas that undertaking is negatively affecting	Two sites
35	-	304-1	Area of sites owned, leased or managed in or near protected areas or key biodiversity areas that undertaking is negatively affecting	69,007.4 m^2

ESRS E5: Resource use and circular economy

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference
11a	-	-	Disclosure of whether Yondr has screened its assets and activities in order to identify its actual and potential impacts, risks and opportunities in its own operations and its upstream and downstream value chain related to resource use and circular economy	We have a draft policy to focus on diverting at least 90% of all solid waste from landfills, incineration and the environment from our operational data centers. We aim for waste reduction, resource efficiency, circular economy, environmental impact reduction, operational cost savings, behavioural change and transparency. We're seeking to achieve all this by obtaining the TRUE Zero Waste certification for all our data centers in operation.
11b	-	-	Description of whether and how Yondr has conducted consultations, in particular with affected communities, in its process to identify material impacts, risks and opportunities related to resource use and circular economy	
14	-	3-3c	Policies to manage its material impacts, risks and opportunities related to resource use and circular economy [see ESRS 2 MDR-P]	We're also exploring how to export waste heat for re-use as a contribution to the circular economy. This is a commercial opportunity and is also driven by legislative requirements in a number of jurisdictions, including Germany.
15a	-	-	Disclosure of whether and how its policies address transitioning away from use of virgin resources, including relative increases in use of secondary (recycled) resources, where material	Our new sustainability requirements documentation for general contractor contracts states that we expect them to adopt best practice in sustainable management of materials, equipment and activities on site, including:
15b	-	-	Disclosure of whether and how its policies address sustainable sourcing and use of renewable resources, where material	/ Sourcing sustainably certified timber under a credible scheme such as FSC or PEFC, with chain of custody documentation / Sustainable sourcing of other materials where relevant / Taking steps to minimise energy consumption, water consumption and waste We ask that actions on these aspects are included in our general contractors' Environmental Management Plans.
19	-	3-3d + 306-2a	Actions and resources in relation to resource use and circular economy [see ESRS 2 MDR-A]	See circular economy.
37a	-	306-3a	Total waste generated	6,513.9 tonnes
37b	-	306-4b	Hazardous waste diverted from disposal	0 tonnes
37b	-	306-4c	Non-hazardous waste diverted from disposal	4,994.5 tonnes
37c	-	306-5b	Hazardous waste directed to disposal	10.9 tonnes
37c	-	306-5c	Non-hazardous waste directed to disposal	1,508.4 tonnes

ESRS S1: Own workforce

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference
12	-	-	When responding to ESRS 2 SBM-2, the undertaking shall disclose how the interests, views and rights of people in its own workforce, including respect for their human rights, inform its strategy and business model	We're committed to respecting international human rights standards, as defined by the UN Guiding Principles on Business and Human Rights which include the UN Declaration of Human Rights and the International Labour Organisation Declaration on Fundamental Principles and Rights at Work. We'll periodically review where company activities could negatively impact human rights, identify preventative and mitigating strategies, and embed best practices into our global culture as an ongoing commitment to our Yondr Values and to being a responsible business. Upholding human rights standards within Yondr and striving to maintain these standards in our supply chain is a continuous process and we'll strive to improve our ability to manage risks concerning human rights. We're required to abide by applicable local laws and regulations in the jurisdictions in which we operate. Where there's a conflict between domestic law and international human rights standards, we'll undertake comprehensive human rights due diligence to identify actual or potential human rights impacts, and actions to address these impacts. We'll strive to identify and adopt a suitable approach, or combination of approaches, by which we can honour the principles of internationally recognised human rights while adhering to domestic legal requirements. We'll ensure fair compensation for all workers in line with national laws, providing transparent employment contracts that clearly outline working conditions, pay, benefits and leave. All work is voluntary, and coercion, confinement, recruitment fees or retention of personal documents are strictly prohibited.
13a	-	3-3b	Disclosure of whether and how actual and potential impacts on its own workforce: i. originate from or are connected to the undertaking's strategy and business models, and ii. inform and contribute to adapting the undertaking's strategy and business model	See material IROS.
14d	-	-	Description of any material risks and opportunities arising from impacts and dependencies on its own workforce	
15	-	-	Disclosure of whether and how it has developed an understanding of how people with particular characteristics, those working in particular contexts or those undertaking particular activities may be at greater risk of harm	A workplace assessment may be conducted at any time to support the wellbeing of all employees at work (on site, office or home office). We also have an Occupational Health and Safety Policy supporting our commitment to providing a working environment free from risk to the health and safety of our employees, contractors or visitors.
19	-	3-3c	Policies to manage material impacts, risks and opportunities related to its own workforce [see ESRS 2 MDR-P]	See Great Place to Work section for information on our policies to manage negative impacts, risks and opportunities for our employees.

ESRS S1: Own workforce

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference
20a	-	-	Disclosure of respect for the human rights, including labour rights, of people in its own workforce	See response to ESRS disclosure 12.
20b	-	2-29	Disclosure of general approach in relation to engagement with people in its own workforce	See employee engagement.
20c	-	3-3d ii)	Disclosure of measures to provide and/or enable remedy for human rights impacts	Should human rights violations be discovered within our supply chain, we'll work with the supplier to remediate the issue and eliminate any associated bad practice completely, in a sustainable and preventative way that includes regular monitoring and follow-up to ensure no recurrence of the issue. In instances where suppliers fail to respond to corrective actions or consistently fall short of expectations, termination of the relevant contract will be considered. In suspected cases of modern slavery and/or child labour, local law and international guidelines will be consulted in all circumstances to determine the best course of action for the specific incident.
21	-	-	Disclosure of whether and how its policies with regard to its own workforce are aligned with relevant internationally recognised instruments, including the UN Guiding Principles on Business and Human Rights	See policies (Labour and Human Rights Policy).
23	-	403-1a	Workplace accident prevention policy or management system is in place	Our health and safety management systems are accredited to ISO 45001.
24a	-	3-3c	Specific policies aimed at elimination of discrimination are in place	We're committed to providing a safe working environment free from harassment, bullying, discrimination and microaggression. We commit to ensure that everybody is treated, and treats others, with dignity and respect, regardless of gender, race, ethnicity, sexual orientation, disability, religion or any other aspect of their identity. This is safeguarded in Yondr's Zero Tolerance Policy as part of the Global Policy Handbook.
24b	-	-	Whether the following grounds for discrimination are specifically covered in the policy: racial and ethnic origin, colour, sex, sexual orientation, gender identity, disability, age, religion, political opinion, national extraction or social origin, or other forms of discrimination covered by union regulation and national law	
24c	-	3-3c	Disclosure of specific policy commitments related to inclusion and (or) positive action for people from groups at particular risk of vulnerability in own workforce	
24d	-	3-3c	Disclosure of whether and how policies are implemented through specific procedures to ensure discrimination is prevented, mitigated and acted upon once detected, as well as to advance diversity and inclusion	The Compliance team established a Policy Framework which follows a specific set of procedures to create, review and approve new policies as well as update existing policies. Legal counsel reviews policy content to ensure alignment to local laws and regulations. Our Speak Up policy outlines the communication path options internally and also provides information on how to anonymously submit a concern via SafeCall, an external third-party vendor.

ESRS S1: Own workforce

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference
AR 11	-	-	The policy may take the form of a standalone policy regarding the undertaking's own workforce or be included in a broader document such as a code of ethics or a general sustainability policy that has already been disclosed by the undertaking as part of another ESRS. In those cases, the undertaking shall provide an accurate cross-reference to identify the aspects of the policy that satisfy the requirements of this Disclosure Requirement.	Yondr's current Supplier Code of Conduct includes a Speak Up Policy, Confidentiality, Anti Bribery and Corruption, Unfair Business Practices, Trade and Sanctions, Data Privacy and Information Security, Labour, Human Rights and Working Conditions, Health and Safety, and Environmental and Sustainability policies and therefore include the mentioned provisions.
AR 13	-	-	With regard to supplier codes of conduct that the undertaking may have, it shall indicate whether they include provisions addressing the safety of workers, precarious work, human trafficking, the use of forced labour or child labour, and whether such provisions are fully in line with applicable ILO standards.	
AR 17a	-	-	Policies and procedures which make qualifications, skills and experience the basis for the recruitment, placement, training and advancement are in place or planned	The People Team safeguards a robust recruitment process, focused on a fair hiring process, monitored through our applicant tracking system. Structured, evidence-based hiring with the use of inclusive interview questions and scoring mechanisms ensure all candidates are fairly evaluated based on skillsets aligned to a role. Our Performance Management framework provides an opportunity for continuous improvement through quarterly check-ins, just-in-time feedback, peer reviews and individual development plans, allowing for success in current role and advancement opportunities.
AR 17b	-	-	Has or planning to assign responsibility at top management level for equal treatment and opportunities in employment, issue clear company-wide policies and procedures to guide equal employment practices, and link advancement to desired performance in this area	The Executive Leadership Team and Yondr Board members are ultimately accountable for all policies including people-related issues. The Global Head of People addresses grievances and people-related challenges and escalates on a case-by-case basis either to the Executive Leadership Team or the Board.
AR 17c	-	-	Staff training on non-discrimination policies and practices are in planned or in place	See Great Place to Work.
AR 17d	-	-	Adjustments to the physical environment to ensure health and safety for workers, customers and other visitors with disabilities are planned or in place	A workplace assessment may be conducted at any time to support the wellbeing of an employee.
AR 17f	-	-	Planning to keep or keeping up-to-date records on recruitment, training and promotion that provide a transparent view of opportunities for employees and their progression	Open Yondr jobs are posted on the Yondr intranet and are available to all employees for review and consideration. During career discussions with their managers, employees have an opportunity to express interest in career growth opportunities. As a part of the Performance Management framework (mid-year and year-end), leaders present their recommendations for promotion to a Yondr committee for consideration. If approved by the committee, the promotion process is initiated.

ESRS S1: Own workforce

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference
AR 17g	-	2-25b	Has put in place or plans to put in place grievance procedures to address complaints, handle appeals and provide recourse for employees when discrimination is identified, and is alert to formal structures and informal cultural issues that can prevent employees from raising concerns and grievances	Yondr's Regional Employee Handbook outlines the Grievance Procedures and our Policy Central, which is under development, where employees can access all our policies. Discussions are underway to deploy an annual policy acknowledgement exercise for all employees.
AR 17h	-	404-2a	Have or plans to have programmes to promote access to skills development	Yondrversity is available to all our employees and includes Yondr-developed training (online and instructor-led), online LinkedIn Learning and SkillSoft courses for individual skills development. Additionally, as part of the Yondr Performance Management Programme, employees are provided an allowance to support continuous learning against their objectives outlined in their PDP. In the future, the Performance Management Programme will allow new employees to receive this information during induction (orientation).
27a	-	2-29	Engagement occurs with own workforce or their representatives	Yes
27c	-	-	Explanation of the function and the most senior role within the undertaking that has operational responsibility for ensuring that this engagement happens and that the results inform the undertaking's approach	See response to ESRS disclosure 12.
27e	-	2-29	Disclosure of how effectiveness of engagement with its own workforce is assessed	See employee engagement.
28	-	2-29	Disclosure of steps taken to gain insight into perspectives of people in its own workforce that may be particularly vulnerable to impacts and (or) marginalised	
32a	-	2-25c	Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has caused or contributed to a material negative impact on people in its own workforce	See Great Place to Work section for information on our approach and processes to manage negative impact on people in our own workforce.
32b	-	2-25b	Disclosure of specific channels in place for its own workforce to raise concerns or needs directly with undertaking and have them addressed	Yondr-ites have access to company-wide communications regarding policies and how to raise concerns as a part of the process.
AR 29	-	-	Third-party mechanisms are accessible to all own workforce	See Great Place to Work.
32c	-	2-25d	Grievance- or complaints-handling mechanisms related to employee matters exist	
32d	-	2-25b	Disclosure of processes through which the undertaking supports the availability of such channels in the workplace of its own workforce	Employees have access to company-wide communications regarding all policies and how to raise concerns as a part of the process.

ESRS S1: Own workforce

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference
32e	-	2-25e	Disclosure of how issues raised and addressed are tracked and monitored and how effectiveness of channels is ensured	Issues raised are tracked through a case management tool in which the reports are tracked and managed by the relevant department, only on a need-to-know basis. If requested by the individual reporting through our external provider Safecall, anonymity will be provided. A process is in place to ensure effectiveness of this channel.
33	-	2-25d	Disclosure of whether and how it's assessed that its own workforce is aware of and trusts structures or processes as way to raise their concerns or needs and have them addressed	See policies (Speak Up Policy).
33	-	403-2	Policies regarding protection against retaliation for individuals that use channels to raise concerns or needs are in place	See policies (Speak Up Policy).
37	-	3-3d	Action plans and resources to manage its material impacts, risks and opportunities related to its own workforce [see ESRS 2 - MDR-A]	The People Leadership Team document, investigate and support concerns raised and escalate as needed. This includes Grievance and Disciplinary processes.
50a	-	2-7a	Characteristics of undertaking's employees – number of employees by gender [table]	**256 total number of employees** 69% male 30% female 1% undisclosed
50b	-	405-1b i)	Characteristics of undertaking's employees – information on employees by contract type and gender [table]	**Executive Leadership Team** 100% male 0% female / **O1** 76% male 22% female 2% undisclosed / **D** 26% male 74% female **Y1** 100% male 0% female / **O2** 81% male 19% female / **R** 50% male 50% female **Y2** 85% male 15% female / **N** 69% male 30% female 1% undisclosed

ESRS S1: Own workforce

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference		
52	-	2-7a	Further detailed breakdown by gender and by region [table]	**EMEA** 70% male 29% female 1% undisclosed	**Americas** 69% male 31% female	**APAC** 64% male 36% female
60a	-	2-30a	Percentage of total employees covered by collective bargaining agreements	0%		
66a	-	405-1	Number of employees (head count) at top management level	6		
	-	405-1	Percentage of employees at top management level	2%		
70	-	202-1	Percentage of employees paid below the applicable adequate wage benchmark	0%		
71	-	202-1	Percentage of non-employees paid below adequate wage	0%		
74 a	-	401-2a	All employees in own workforce are covered by social protection, through public programmes or through benefits offered, against loss of income due to sickness	We provide benefits to all employees that are aligned with all local laws and requirements and encompass short-term and long-term disability support, maternity and paternity leave, bereavement leave and care provisions.		
75	-	401-2a	Disclosure of types of employees who aren't covered by social protection, through public programmes or through benefits offered, against loss of income due to sickness	All employees are covered at Yondr globally. Employment agreements document the benefits available to each employee. Benefits are aligned to all local laws and requirements.		
83a	-	404-3a	Percentage of employees that participated in regular performance and career development reviews	96%		
83b	-	404-1a	Average number of training hours per person for employees	8		
88b	-	403-9a i) + 403-10a i)	Number of fatalities in own workforce as result of work-related injuries and work-related ill health	0		
88b	-	403-9b i) + 403-10b i)	Number of fatalities as result of work-related injuries and work-related ill health of other workers working on undertaking's sites	0		
88c	-	403-9a iii)	Number of recordable work-related accidents for own workforce	0		
88c	-	403-9a iii)	Rate of recordable work-related accidents for own workforce	0		
88c	-	403-9b iii)	Number of recordable work-related accidents for other workers working on undertaking's sites	0		

ESRS S1: Own workforce

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference
88d	-	403-10a ii)	Number of cases of recordable work-related ill health of employees	0
88e	-		Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health	37 days
89	-	403-10b ii)	Number of cases of recordable work-related ill health of non-employees	0
90	-	403-8a	Percentage of own workforce who are covered by health and safety management system based on legal requirements and (or) recognised standards or guidelines and which has been internally audited and (or) audited or certified by external party	100%
AR 81	-	403-8a	Description of underlying standards for internal audit or external certification of health and safety management system	Our Global HSE Performance Expectations DC Construction and Global HSE Performance Expectations DC Operations states the expectations we have for our general contractors and facility management providers.
93a	-	401-3a	Percentage of employees entitled to take family-related leave	Men 100% Women 100%
93b	-	401-3b	Percentage of entitled employees that took family-related leave	Men 2.36% Women 6.09% Other-gendered identities 0% Total: 8.45%

ESRS S2: Workers in the value chain

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference
9	-	-	Disclosure of how the interests, views and rights of its value chain workers could be materially impacted by the undertaking, including respect for their human rights and how this informs its strategy and business model	We require our supply chain to confirm adherence and meet the standards and requirements as set out in our Supplier Code of Conduct with regards to how they treat and manage their workers within the value chain. This is based on alignment with the UN Declaration of Human Rights and the International Labour Organisation Declaration on Fundamental Principles and Rights at Work and generally outlines standards higher than local laws or regulations. This is further supported through site/factory audits undertaken by key Yondr personnel for selected higher complexity/risk key suppliers. Adherence to Yondr's standards and requirements would result in positive overall outcomes for workers within the value chain.
10a i)	-	3-3b	Disclose whether and how actual and potential impacts on value chain workers originate from or are connected to the undertaking's strategy and business models	
11a iii)	-	-	Describe briefly the types of value chain workers who could be materially impacted and specify whether they're workers working for entities in the undertaking's downstream value chain	
16	-	3-3c	Policies to manage material impacts, risks and opportunities related to value chain workers [see ESRS 2 MDR-P]	Yondr is committed to protecting human rights in both our own organisation and throughout our global supply chain, which is underpinned by Yondr's new five-year action plan for workers in the value chain, the updated Supplier Code of Conduct (2024), and new site/factory visit compliance assessment as outlined in on our publicly available Modern Day Slavery Statement.
17a	-	-	Disclosure of general approach to respect for the human rights, including labour rights, of value chain workers	
17b	-	2-29a	Disclosure of general approach in relation to engagement with value chain workers	Additionally, suppliers are required to provide essential compliance information based on the goods/services being provided through our supplier management compliance platform as part of initial onboarding and ongoing management. This would include specific questions and compliance information related to their approach, policies and credentials for the employment, and safe management and fair treatment of their workforce and supply chain. This would also include a declaration of any sanctions levied against them in the last five years. Compliance information is assessed by subject matter experts from the Group Risk Compliance team in order to confirm adherence to minimum compliance standards related to value chain workers and modern slavery risks.

For identified higher risk/value/complexity requirements, we would also use specialist external sanctions-checking tools to undertake enhanced screening reports on selected suppliers. |
| 17c | - | 409-1b + 408-1c | Disclosure of general approach in relation to measures to provide and (or) enable remedy for human rights impacts | |

ESRS S2: Workers in the value chain

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference
18	-	2-23b i)	Policies explicitly address trafficking in human beings, forced labour or compulsory labour and child labour	Our updated Supplier Code of Conduct (2024) details the explicit expectations and requirements of our supply chain in relation to business practices and standards when working for and on behalf of Yondr. Suppliers are required to review and confirm their full adherence to Yondr's Supplier Code of Conduct through our supplier management compliance platform in order to maintain their compliance status and be considered an approved supplier to Yondr. This is required on an annual basis.

The Supplier Code of Conduct covers Yondr's key requirements in relation to labour, human rights and working conditions, and environment and sustainability standards, as well as other essential requirements including whistleblowing, health and safety, anti-bribery and corruption, gifts and gratuities, unfair business practices, data privacy / information security, conflicts of interest, and freedom against prejudice and discrimination. |
18	-	2-24a	Undertaking has supplier code of conduct	
19	-	-	Disclosure of whether and how policies with regard to value chain workers are aligned with internationally recognised instruments relevant to value chain workers, including the United Nations (UN) Guiding Principles on Business and Human Rights	See response to ESRS disclosure 9.
27b	-	2-25b	Disclosure of specific channels in place for value chain workers to raise concerns or needs directly with undertaking and have them addressed	We have a Speak Up Policy in place through which employees as well as third parties, including value chain workers, can raise concerns on issues, including modern slavery. This policy includes protection against retaliation for those who report. See policies.
27c	-	2-25b	Disclosure of the processes through which it supports or requires the availability of such channels in the workplace of value chain workers	See response to ESRS disclosure 9.
27d	-	2-25e	Disclosure of how issues raised and addressed are tracked and monitored and how effectiveness of channels is ensured	See response to ESRS disclosure 9.

ESRS S2: Workers in the value chain

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference
28	-	2-25d	Disclosure of how it's assessed that value chain workers are aware of and trust structures or processes as way to raise their concerns or needs and have them addressed	See policies (Speak Up Policy).
28	-	3-3c	Policies regarding protection against retaliation for individuals that use channels to raise concerns or needs are in place	Suppliers are required to provide essential compliance information based on the goods/services being provided through our supplier management compliance platform as part of our initial onboarding and ongoing compliance management. This includes specific questions and compliance information related to their approach, policies and credentials for the employment, safe management and fair treatment of their workforce and supply chain. For higher risk requirements, we would also use specialist external sanctions-checking tools to undertake enhanced screening reports on selected suppliers, as required. See compliance section for more information.
31	-	3-3d	Action plans and resources to manage its material impacts, risks and opportunities related to value chain workers [see ESRS 2 - MDR-A]	We've developed a five-year action plan for workers in the value chain with clear and measurable outcomes. The Action Plan covers the key actions, targets and expected outcomes to deliver the planned improved value chain. As part of this process, we'll undertake periodic assessment of the effectiveness and coverage of the action plan to review if there are any gaps or material impacts not covered in the current approach. This would be assessed through continued use and development of the supplier management compliance platform and through bespoke performance-based business reviews with its identified key suppliers. In the event that gaps or material impacts are identified, we would seek to either adjust the approach and deliverable of our five-year action plan or continue to measure through our supplier management compliance platform and/or a bespoke performance-based review.

ESRS S3: Affected communities

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference
14	-	3-3c	Policies to manage material impacts, risks and opportunities related to affected communities [see ESRS 2 MDR-P]	See policies (Environment and Sustainability Policy).
16b	-	2-29a	Disclosure of general approach in relation to engagement with affected communities	The Yondr Approach to Community Engagement is an internal document which outlines our processes at site-level to ensure community engagement is integrated across the project lifecycle.
				See social impact section for our general approach to engaging with communities.
31	-	3-3d	Action plans and resources to manage its material impacts, risks and opportunities related to affected communities [see ESRS 2 - MDR-A]	See CSRD action plan.
32c	-	3-3d	Description of additional actions or initiatives it has in place with the primary purpose of delivering positive impacts for affected communities	
41	-	3-3e	Targets to manage material impacts, risks and opportunities related to affected communities [see ESRS 2 MDR-T]	See social impact.
				We're using internal KPIs to measure the implementation of our new social impact strategy. As we evolve and gain insights from the data collected at our sites, we'll set specific targets and metrics at site-level.
AR 25b	-	203-1aq	Disclosure of social investment or other development programmes aimed at contributing to additional material positive impacts	See social impact.

ESRS G1: Business conduct

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference
5a	-	2-12a	Disclosure of role of administrative, management and supervisory bodies related to business conduct	The Executive Leadership Team holds ultimate responsibility for our business conduct.
5b	-	2-9a	Disclosure of expertise of administrative, management and supervisory bodies on business conduct matters	We conduct an internal investigation procedure.
7	-	2-23a	Policies with respect to business conduct matters and how it fosters its corporate culture [see ESRS 2 MDR-P]	We have an Anti-Bribery and Corruption policy and Gifts and Hospitality policy to prevent the risk of bribery and corruption. We also have a Conflict of Interest policy to ensure employees always work in the best interest of the company, as well as a Data Protection policy to ensure employees know how to protect personal data. Our Speak Up policy provides a mechanism for employees and third parties to report any (possible) misconduct or wrongdoing. See policies.
10a	-	2-26a	Description of the mechanisms for identifying, reporting and investigating concerns about unlawful behaviour or behaviour in contradiction of its code of conduct or similar internal rules	We have a Speak Up policy in place through which employees can report any concerns. The concern is then investigated either by the Compliance team, following the investigations procedure, or the People team, following the grievance procedure.
10c	-	2-26a ii)	Disclosure of safeguards for reporting irregularities including whistleblowing protection	We have a Speak Up policy in place which includes protection for non-retaliation for the individual reporting.
10e	-		Disclosure of whether there are procedures to investigate business conduct incidents, including incidents of corruption and bribery, promptly, independently and objectively	
10g	-	2-24a iv)	Information about policy for training within organisation on business conduct	We have mandatory onboarding training in place for new joiners as well as annual refresher trainings which need to be completed within a month of receipt. The topics covered are data protection, anti-bribery and corruption, gifts and hospitality, whistleblowing (Speak Up policy) and confidentiality.
10h	-	205-1a	Disclosure of the functions most at risk in respect of corruption and bribery	Development, Design & Construction (D&C)
15 b	-	308-1 + 414-1	Disclosure of how social and environmental criteria are taken into account for selection of supply-side contractual partners	We use a third-party system for supplier onboarding and ongoing compliance management. All Yondr suppliers are required to provide minimum compliance information based on the goods/services being provided, which is assessed by the relevant subject matter experts within Yondr. This includes key sustainability and ESG compliance information such as relevant ISO standards (14001/50001/9001), sustainability policies and prescribed targets/commitments.

ESRS G1: Business conduct

ESRS disclosure	ISSB disclosure	GRI disclosure	Disclosure description	2024 data and reference
18a	-	2-24a ii)	Information about procedures in place to prevent, detect and address allegations or incidents of corruption or bribery	See our Speak Up policy. We also include clauses with reference to anti-bribery and corruption (ABC) in all contracts.
18b	-	2-24a ii)	Disclosure of whether the investigators or investigating committee are separate from the chain of management involved in the matter	We ensure that there's independence between the committee or investigators for incidents of corruption and the chain of management involved in the matter.
18 c	-	2-16a	Information about process to report outcomes to administrative, management and supervisory bodies	Yondr conducts an investigation procedure which the Executive Leadership Team is involved in (VP People and CFO).
20	-	2-23f	Information about how policies are communicated to those for whom they are relevant (prevention and detection of corruption or bribery)	The policies are available on the intranet for our employees who are informed through news messages, which they also receive by email. For external individuals, the relevant information is included on our website and on the suppliers page (which is referred to when they're onboarded) as well as included in our contract templates.

We'll soon launch our Policy Central page, where we've centralised all our company policies and included a framework on how policies are to be updated. |
21a	-	2-24a iv)	Information about nature, scope and depth of anti-corruption or anti-bribery training programmes offered or required	We have mandatory onboarding ABC training for all employees and mandatory annual refresher training. We also provide ABC training on an ad hoc basis to the Executive Leadership Team or specific departments, if required.
21c	-	205-2d	Information about members of administrative, supervisory and management bodies relating to anti-corruption or anti-bribery training	ABC training is provided for all employees, including the Executive Leadership Team.
33b	-	-	Description of undertakings, standard payment terms in number of days by main category of suppliers	Our standard payment terms are 45 days, however this is reviewed as part of the supplier onboarding and compliance management process and can be lowered where there's a material business requirement or benefit. This includes for SME suppliers where payment terms are routinely lowered to support their financial resilience.

Full details of our value chain

UPSTREAM

Investors and lenders

/ Shareholders
/ Banks
/ ESG rates and rankers
/ Credit-rating agencies
/ Bondholders

Regulating bodies

/ Policymakers
/ Regulatory authorities
  (federal, state and municipal)

Clients

/ Clients engaged during site development process

Suppliers

/ A: Raw materials
  / Critical raw materials (CRM)
  / Chemicals/gases
/ B: Manufacturing equipment and tools
  / Manufacturing of site equipment
    (racks, chillers, switchgear, servers etc.)
/ C: IT and corporate offices/HQs
/ D: General and corporate services
/ E: Facility operations
/ F: Infrastructure

Industry actors

/ Industry associations
/ Auditing and certification bodies
/ Standardisation bodies

Research and educational institutions

/ Universities
/ Research institutions

Civil society and communities

/ NGOs
/ Individuals/interested public
/ Communities
/ Press and media

OPERATIONS

Input capitals

Financial capital

/ Equity
/ Debt financing
/ Cash in bank
/ Invested capital
/ Income
/ Liabilities
/ OPEX/CAPEX
/ NBV
/ True assets value

Natural capital

/ Water usage
/ Critical raw materials
  (dysprosium, neodymium, yttrium, gallium, indium and tungsten etc.)
/ Chemicals/gases
  (incl. coolant chemicals like R401a, R-134a etc.)
/ Building site areas/land use

Manufactured capital

/ Racks*
/ Monitors
/ Circuits
/ Servers*
/ Computing equipment
/ Office and business equipment
/ Building construction
/ Building infrastructure
/ Operational energy*
/ Renewable energy technologies
/ Cooling equipment
  (HVAC, CVC etc.)

*under client ownership

Intellectual capital

/ Industry knowledge of telecommunications technologies
/ Innovation potential
/ R&D

Human capital

/ Employee talent/potential
/ Employee knowledge, capability and motivation
/ Employee health, wellbeing and safety

Relationship capital

/ Operating licences and permits
/ Supplier contacts
/ Client contacts
/ Authority contacts
/ Contacts to NGOs, individuals, press and media

Yondr

Corporate governance

/ Executive Leadership Team (ELT)
/ Global senior leadership
/ Capital Committee
/ Deal Pricing Committee
/ Finance Committee
/ Remuneration Committee
/ Risk Committee
/ Technology and Business Change Committee
/ Sustainability/ESG Steering Committee
/ Audit Committee

Operating divisions

/ Development/Design and Construction
/ Finance, governance, risk and compliance
/ Operations
/ People

Corporate functions

/ Corporate and site development
/ Energy and sustainability
/ Client solutions engineering (CSE)
/ Leasing
/ Utilities
/ Program controls
/ Product engineering
/ Design
/ Construction
/ Service delivery and technical handover
/ OFCI
/ Operations
/ Security
/ HSQE
/ Finance
/ Governance, risk and compliance
/ Legal
/ Capital markets and corporate finance
/ People
/ Workplace
/ Global technology
/ Marketing
/ Operations

Workforce

/ Managing personnel
/ Administrative personnel
/ Operational personnel
/ Freelance personnel
/ Contracted personnel
/ Subcontracted personnel

Production assets

/ Buildings
/ Infrastructure

Regions

/ AMER
/ EMEA
/ APAC
/ INDIA (JV)*

*Not a controlling interest of Yondr Group

Output capitals

Financial capital

/ Market share
/ Revenues and earnings
/ Returns on investment/interest
/ Salaries
/ Taxes
/ Charitable donations

Natural capital

/ Water consumption
/ (Treated) wastewater
/ Air emissions
/ Emissions from cooling equipment (fugitive emissions)
/ Diesel generators
/ Biodiversity quota of occupied areas

Manufactured capital

/ Decommissioned machinery
/ Electronic waste
/ Batteries (pb-acid)
/ General operational wastes

Intellectual capital

/ Industry knowledge
/ Security (both data and physical assets)
/ Reputation
/ Functioning and developed organisation
/ Digital solution products

Human capital

/ Employee satisfaction
/ Employee health, wellbeing and safety
/ Realised employee talent/potential
/ Employee knowledge/capabilities/motivation
/ Employee DEI

Relationship capital

/ Community impacts/contributions
/ Customer satisfaction
/ Strategic partnerships with suppliers and clients
/ Communication with financial authorities and regulatory bodies
/ Managed relations to NGOs, press/media, neighbourhoods/ public and interested individuals

DOWNSTREAM

Clients

/ Tech firms
/ Data center operators

Regulatory and public authorities

/ Policymakers
/ Regulatory authorities
  (federal, state and local/municipal)

Civil society and communities

/ NGOs
/ Individuals/interested public
/ Community groups/organisations
/ Municipalities
/ Press and media
/ Subject matter experts (SMEs)
/ Academic institutions

Full list of our material impacts, risks and opportunities (IROs)

Negative impacts		Description	Value chain position
Climate Change	Client data center emissions	The indirect greenhouse gas emissions (GHGs) associated with the use phase of Yondr's data centers leased to clients.	Downstream
	Embodied carbon emissions	Yondr's assets using carbon-intensive materials, such as concrete and steel, leading to higher levels of embodied carbon emissions during the construction of an asset.	Upstream
	Scope 2 emissions	The GHG emissions associated with Yondr's use of electricity or heating/cooling within its own operations (e.g. offices and data centers).	Operations
	Cooling methods	Yondr's assets using a cooling method that's less energy efficient compared to other cooling methods causing an increase in energy requirements and an increase in carbon emissions.	Operations
Resource Use and Circular Economy	Use of raw materials	Yondr using materials with high environmental impact such as steel, concrete and IT equipment in the construction and operation of its assets, increasing the business' carbon emissions and environmental impact.	Operations
Employee Attraction, Development and Retention	Team capacity requirements	Yondr being unable to attract and recruit to fill necessary capacity requirements, resulting in employees being overworked and demotivated.	Operations
Data Privacy and Cyber Security	Potential impact of a data breach	Yondr incurring a data breach, causing confidential information on its suppliers, clients and employees to be obtained by nefarious parties.	Operations
Business Conduct	Potential impact of misconduct	Yondr not establishing effective internal protocols, governance mechanisms or transparent business practices, leading to an erosion of stakeholder trust for Yondr's investors and clients as well as its wider community and data center industry.	Operations

Positive impacts		Description	Value chain position
Climate Change	Energy-efficient design and construction	Yondr designing and implementing energy efficiency features into the design and construction of its assets, resulting in improved energy efficiency during operations.	Operations
Biodiversity and Ecosystems	Constructing on brownfield sites	Yondr retrofitting and cleaning a brownfield site allowing the business to improve the biodiversity features and richness of an asset location.	Operations
Resource Use and Circular Economy	Waste management	Yondr managing its construction and operational waste in an environmentally conscious way, including the reuse or repurposing of materials where possible, resulting in minimised landfill waste.	Operations
	Site retrofitting	Yondr using an existing structure to avoid the use of raw construction materials, reducing embodied carbon as well as the business' energy and material consumption.	Upstream
Water Management and Marine Use	Water circularity	Yondr's assets using circular water-cooling methods and water treatment facilities to allow for efficient use of water, reducing Yondr's overall water consumption and waste.	Operations
Employee Wellbeing, Health and Safety	H&S culture	Yondr establishing robust health and safety practices, policies, and protocols that support a strong internal health and safety culture and safety record.	Operations
Workers in the Value Chain	Human rights controls	Yondr developing strong controls, protocols and procedures in order to better detect any human rights concerns before the business engages with a subcontractor or begins constructing an asset.	Operations
Employee Attraction, Development and Retention	Positive workplace culture	Yondr developing a people-focused culture with supporting policies, strategies and practices to drive an open, empowered and team-based working environment.	Operations
	Compensation and benefits	Yondr maintaining its competitive compensation and benefits packages to ensure employees feel valued and supported.	Operations

Positive impacts		Description	Value chain position
Community Engagement	Community connectivity	Yondr's assets adding additional data capacity for its clients, which supports the increasing data requirements needed for people to remain connected to their family, friends, work and wider communities.	Operations
	Engaging with community groups	Yondr engaging with community groups to better understand local community challenges, provide support in a meaningful way and improve understanding of the data center industry.	Operations
Data Privacy and Cyber Security	Security collaboration	Yondr collaborating with suppliers, clients and external partners to improve security intelligence and awareness, develop effective governance mechanisms and share best practice, ensuring that data integrity and privacy are protected.	Operations
	Mature security culture, processes and controls	Yondr establishing a mature security culture that regularly conducts training programmes and shares best practice insights, ensuring that employees remain conscious and vigilant of cyber risks and data integrity.	Operations
	Third-party providers	Yondr partnering with third-party security suppliers who have strong data security policies, mechanisms and protocols, supporting the privacy of employee, supplier and client information.	Operations
Business Conduct	Business integrity	Yondr promoting transparency, accountability, and integrity, generating a positive impact on society and the environment.	Operations
	Effective business practices	Yondr establishing effective internal protocols and governance mechanisms as well as embedding ethical values into its business practices, supporting the effective operation of its business.	Operations
Sustainable Innovation	Innovative company culture	Yondr creating a cultural focus on sustainable innovation by embedding it into its strategy, policies and practices which ensures sustainability is considered throughout the design, construction and operation of its assets.	Operations
	Research and development	Yondr's Development, Design and Construction, and Operations teams communicating closely with one another as well as with Yondr's partners and clients to develop new innovations which allow for its assets to be more sustainably constructed and operated.	Upstream

Risks		Description	Value chain position
Climate Change	Market or regulatory constraints	The possibility of Yondr's operations being subject to increased market or regulatory constraints, including mandatory energy efficiency targets, reduced power availability or enforced moratorium on new builds, which results in a financial penalty, an asset reducing its capacity and ability to operate, or a stranded asset.	Upstream
Biodiversity and Ecosystems	Biodiversity legislation	The possibility of Yondr being required to consider ecological enhancements or undertake detailed ecological assessments due to strict biodiversity requirements being implemented in regions where Yondr is looking to construct an asset, resulting in additional costs to the business as well as financial penalties or reputational impacts if these requirements aren't met.	Upstream
Resource Use and Circular Economy	Materials and equipment price inflation	The possibility of construction materials and operating equipment becoming increasingly expensive due to increases in demand, border tax adjustments or supply pressures, which leads to increases in expenditure.	Upstream
Data Privacy and Cyber Security	Data breach or cyber attack	The possibility of a data breach or cyber attack leading to a breach in client confidential information, private company data or employee data, which results in a regulatory breach, financial penalty, breach of contract or a loss of repeat business.	Upstream Operations
Business Conduct	Regulatory geographic discrepancies	The possibility of an asset not meeting local laws, including environmental or building regulations, due to the asset being in a new market for Yondr or a market with evolving regulations, which results in a financial penalty, an asset being shut down or a breach of contract.	Upstream
	Corruption and bribery	The possibility of Yondr finding evidence of corruption or bribery, either internally or through a third party, when acquiring a site, applying for planning permission, constructing an asset or operating an asset, resulting in a breach in regulations, financial penalty, breach of contract or loss of repeat business.	Upstream Downstream
	Client confidentiality	The possibility of Yondr not meeting its client privacy obligations due to an information leak or breach in confidentiality, resulting in a contract being cancelled or loss of repeat business.	Operations

Opportunities		Description	Value chain position
Climate Change	Waste heat distribution	The possibility of Yondr's assets distributing waste heat, allowing for more affordable heating of residential homes, commercial properties or local community sites, which results in an improved brand reputation and improved relationships with the municipalities.	Operations
	Access to sustainable finance alternatives (alignment with EU Taxonomy)	The possibility of Yondr aligning under the EU Taxonomy's significant contribution criteria, i.e. by maintaining a low power usage effectiveness, which results in preferential access to sustainable financing alternatives.	Operations
Employee Wellbeing, Health and Safety	Establish strong safety record	The possibility of communicating Yondr's safety policies and strong safety record to prospective clients, which supports new and repeat business.	Operations
Business Conduct	Policies and practices	The possibility of Yondr actively reviewing and updating its governance policies, protocols and practices, resulting in strengthened business practices and reduced non-compliance risks.	Operations
Sustainable Innovation	Client engagement	The possibility of collaborating more closely with clients to realise opportunities to provide more sustainable product solutions which creates new revenue streams and attracts new or repeat business.	Downstream
	Product innovation	The possibility of teams working closely as well as communicating with partners to develop innovative product solutions that provide sustainability benefits, which results in new revenue streams and an enhanced client offering.	Operations

ERMCVS

Independent Limited Assurance Report

ERM Certification and Verification Services Limited ("ERM CVS") was engaged by Yondr Group Limited ("Yondr") to provide limited assurance in relation to the Selected Information for 2024 set out below and presented in Yondr's ESG Report 2024 (the "Report").

ENGAGEMENT SUMMARY

Scope of our assurance engagement	Whether the following Selected Information for 2024, as indicated on Page 26 of the Report, is fairly presented in all material respects, in accordance with the reporting criteria.
	Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.

Selected Information	• Total Scope 1 GHG Emissions [metric tonnes CO2e]
	• Total Scope 2 GHG Emissions – location based [metric tonnes CO2e]
	• Total Scope 2 GHG Emissions – market based [metric tonnes CO2e]
	• Total Scope 3 GHG Emissions [metric tonnes CO2e]
	
	Total Scope 3 GHG Emissions are limited to the following categories only:
	  - Category 3: Fuel and energy related activities not included in Scope 1 or Scope 2
	  - Category 5: Waste generated in operations
	  - Category 6: Business travel
	  - Category 13: Downstream leased assets

Reporting period	• 1 January 2024 to 31 December 2024
Reporting criteria	• Yondr's definitions (Basis of Reporting) as described in Yondr's ESG Report 2024 • The GHG Protocol Corporate Accounting and Reporting Standard (WBCSD/WRI Revised Edition 2015) for Scope 1 and Scope 2 GHG emissions • GHG Protocol Scope 2 Guidance (An amendment to the GHG Protocol Corporate Standard (WRI 2015) for Scope 2 GHG emissions) • The Corporate Value Chain (Scope 3) Accounting and Reporting Standard (WBCSD/WRI 2011) for Scope 3 GHG emissions
Assurance standard and level of assurance	We performed a limited assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial Information'. The procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.
Respective responsibilities	Yondr is responsible for preparing the Report and for the collection and presentation of the information within it, and for the designing, implementing and maintaining of internal controls relevant to the preparation and presentation of the Report. ERM CVS' responsibility is to provide a conclusion to Yondr on the agreed assurance scope based on our engagement terms with Yondr, the assurance activities performed and exercising our professional judgement.

OUR CONCLUSION

Based on our activities, as described below, nothing has come to our attention to indicate that the Selected Information for 2024 is not fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

OUR ASSURANCE ACTIVITIES

Considering the level of assurance and our assessment of the risk of material misstatement of the Report a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but was not restricted to, the following:

- Evaluating the appropriateness of the reporting criteria for the Report;

- Interviewing management representatives responsible for managing the Selected Information;

- Interviewing relevant staff to understand and evaluate the management systems and processes (including internal review and control processes) used for collecting and reporting the Selected Information;

- Reviewing of a sample of qualitative and quantitative evidence supporting the Selected Information at a corporate level;

- Performing an analytical review of the year-end data submitted by all locations included in the consolidated 2024 group data for the Selected Information which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary;

- Evaluating the conversion factors, emission factors and assumptions used; and

- Reviewing the presentation of information relevant to the assurance scope in the Report to ensure consistency with our findings.

ERMCVS

10 June 2025
London, United Kingdom

ERM Certification and Verification Services Limited

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THE LIMITATIONS OF OUR ENGAGEMENT

The reliability of the Selected Information is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context.

OUR INDEPENDENCE, INTEGRITY AND QUALITY CONTROL

ERM CVS is an independent certification and verification body accredited by UKAS to ISO 17021:2015. Accordingly, we maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our quality management system is at least as demanding as the relevant sections of ISQM-1 and ISQM-2 (2022).

ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence and high ethical standards in their work. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial and free from bias and conflict of interest. Our certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of the IESBA Code relating to assurance engagements.

ERM CVS has extensive experience in conducting assurance on environmental, social, ethical and health and safety information, systems and processes, and provides no consultancy related services to Yondr in any respect.

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