



**Independent Verification Statement from Bureau Veritas UK Ltd**  
**To the stakeholders of The Go-Ahead Group plc.**

### **Introduction and Objectives**

Bureau Veritas UK Ltd (Bureau Veritas) has provided verification to The Go-Ahead Group plc. (Go-Ahead) over selected Key Performance Indicators (KPI) disclosed in the Datasheet included in "The Go-Ahead Group sustainability report 2016" (the report) and some of which are included in the Go-Ahead's Annual report 2016.

The objective of the verification was to provide an opinion to Go-Ahead's stakeholders on the accuracy and reliability of the selected sustainability KPIs presented within the data sheet disclosed with the report.

### **Responsibilities**

The preparation, presentation and content of the Report are the sole responsibility of Go-Ahead. The responsibility of Bureau Veritas is to provide independent assurance to stakeholders on the objectivity and reliability of the assured information, and to express our overall opinion as per the scope of work defined in this statement.

### **Scope**

The scope of the verification conducted by Bureau Veritas covered:

- Go-ahead's selected sustainability indicators in the datasheet disclosed with the report and some of which are included in the Go-Ahead's Annual report 2016; and
- Sustainability indicators for one bus company and one rail operating company selected by Go-Ahead.

Information and data reviewed in this verification process covered the period from 28 June 2015 to 2 July 2016.

A limited level of assurance was applied based on Bureau Veritas' internal assurance protocol, which draws on best practice assurance standards including AA1000AS, ISAE3000, and ISO14064-3.

### **Verification opinion**

Based on the verification activities, it is Bureau Veritas' opinion that for the defined period:

- there is no evidence to suggest that the selected KPIs are not a fair representation of Go-Ahead's sustainability performance, and
- no significant omissions came to our attention which could affect stakeholders' ability to make informed judgements on Go-Ahead's sustainability performance.

Any material errors identified during the engagement were corrected prior to the Report being published.

### **Methodology**

As part of the verification, Bureau Veritas undertook:

- interviews with the personnel responsible for the data;
- interrogation of in-house databases and associated management and reporting systems;
- sampling of source data from two of the Go-Ahead's group companies – Brighton and Hove Bus and Coach Company Limited ("BHB") and Govia Thameslink Railway ("GTR");
- interviews and data consolidation review at Go-Ahead's corporate offices in Newcastle and London;
- review of internal and external records.

### **Areas of good practice**

Bureau Veritas identified the following areas of good practice:

- It was noted that both sampled operating companies had robust systems in place for monitoring environmental data. Checks at Group level for environmental data were also comprehensive and effective. Following data review at Group level, only immaterial differences were identified with certain figures reported to Go-Ahead by BHB and GTR;
- As per the previous year's recommendation, a procedural document has been developed by Go-Ahead detailing the process of collating, maintaining and reporting data;
- BHB have developed a system to report and monitor alleged crimes and the outcomes more effectively. The system was implemented during Q4 and is anticipated to improve reporting on these indicators for FY16/17;
- Go-Ahead is an active member of the London Benchmarking Group and was in the process of updating its guidelines on Community Investment during the verification process with the purpose of achieving greater consistency and accuracy in its reporting on community indicators across its operating companies.

### Recommendations

Bureau Veritas sets out following recommendations for Go-Ahead's consideration:

- Go-Ahead should consider delivering training to ensure alignment on the interpretation of indicators, reinforcing the definitions that have been set by Go-Ahead across operating companies and throughout the reporting period. This training should include the dissemination of the procedural document to be used to compile and report on the sustainability KPIs;
- Go-Ahead should put in place a process to review and counter check the reported sustainability KPIs at the operating company and Group levels on a quarterly basis;
- Go-Ahead should introduce a comprehensive template for operating companies to document and track their community investment and impact data. The data reported by the operating companies should be auditable and consistent in the application of any assumptions.

### Limitations and Exclusions

Excluded from the scope of our work are:

- the data collected at operating company level other than the selected operating companies for verification;
- activities outside the defined reporting period and scope;
- any financial information audited by an external party;
- the community investment data for one bus company except payroll giving data; and
- two indicators relating to VOSA MOT vehicle testing.

### Statement of independence, impartiality and competence

Bureau Veritas is an independent professional services company that specialises in quality, health, safety, social and environmental management advice and compliance with over 180 years history. Bureau Veritas has implemented a code of ethics across its business; this ensures that employees maintain high standards in their day to day business activities. Our assurance team does not have any involvement in any other projects with Go-Ahead outside those of an independent assurance scope and we do not consider there to be a conflict between the other services provided by Bureau Veritas and that of our assurance team.

**Bureau Veritas UK Ltd**

**September 2016**

