



**BUREAU  
VERITAS**

## INDEPENDENT ASSURANCE STATEMENT

### To the Stakeholders of The Go-Ahead Group plc

#### Introduction and objectives of work

Bureau Veritas UK Limited ('Bureau Veritas') has been engaged by The Go-Ahead Group plc ('Go-Ahead') to provide independent assurance over selected sustainability indicators disclosed within the ESG Performance Data 2022 (the 'ESG Performance Data') and Annual Report and Accounts 2022 (the 'Report').

This Assurance Statement applies to the related information included within the scope of work described below.

#### Scope of work

The scope of our work was limited to assurance over select sustainability indicators for the period 4<sup>th</sup> July 2021 to 2<sup>nd</sup> July 2022 (the 'Selected Information'), including:

- All indicators in the ESG Performance Data coming under the following topics:
  - Safety
  - Passenger Accessibility
  - Employees
  - Diversity
  - Customer Satisfaction and Reliability
  - Fleet Composition
  - Community and Social Investment
  - Environmental Impact
- The following indicators in the "Environment Impact" section of the Report:
  - Scope 1 Greenhouse Gas (GHG) Emissions (tCO<sub>2</sub>e)
  - Scope 2 GHG Emissions (tCO<sub>2</sub>e)
  - Scope 3 GHG Emissions – Electricity transmission and distribution only (tCO<sub>2</sub>e)
  - Energy Consumption (kWh)
  - Total vehicle miles operated

#### Reporting criteria

The Selected Information has been prepared in accordance with Go-Ahead's own definitions published as an appendix to the ESG Performance Data. GHG data has been prepared taking into consideration The Greenhouse Gas Protocol.

#### Limitations and exclusions

Excluded from the scope of our work is assurance of any information relating to:

- the appropriateness of the Reporting Criteria for the Selected Information;
- activities outside the defined reporting period;

- any other information included in the ESG Performance Data table and the Report other than the scope defined above;
- year-on-year percentage changes;
- positional statements of a descriptive or interpretative nature, or of opinion, belief, aspiration or commitment to undertake future actions; and
- financial data, including but not limited to any statements relating to tax, sales, revenue, salaries, payments, and financial investments.

The following limitations apply to this statement:

- total value of Gifts in Kind has been signed off on the basis of conservative assumptions observed at sampled Operating Companies;
- select input data obtained via third parties was checked for alignment and not traced back through third party calculations to source, including Network Rail electric current for traction (EC4T) and data taken from periodic waste contractor reports;
- the reliability of the reported data is dependent on the accuracy of metering and other production measurement arrangements employed at site level, not addressed as part of this assurance; and
- the emission factor for AdBlue is in CO<sub>2</sub> not CO<sub>2</sub>e as there is no CO<sub>2</sub>e factor available.

This limited assurance engagement relies on a risk based selected sample of sustainability data and the associated limitations that this entails. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

## Responsibilities

The preparation and presentation of the Selected Information are the sole responsibility of the management of Go-Ahead.

Bureau Veritas was not involved in the drafting of the ESG Performance Data table and the Report. Our responsibilities were to:

- obtain limited assurance on whether the Selected Information has been prepared in accordance with the reporting criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to Go-Ahead.

## Assessment standard

We performed our work in accordance with the requirements of the International Standard on Assurance Engagements ('ISAE') 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after December 15, 2015).

Our conclusions are for a 'limited' level of assurance as set out in ISAE 3000.

## Summary of work performed

As part of its independent assurance, Bureau Veritas undertook the following activities remotely:

- Conducting interviews with relevant corporate and site personnel responsible for compiling and reporting the Selected Information;
- Two virtual site audits at the following Operating Companies:
  - Govia Thameslink Railway;
  - Go-Ahead Singapore;
- Reviewing the data collection and consolidation processes used to compile the Selected Information, including assumptions made, estimation methodologies, the data scope and reporting boundaries, and alignment with the Reporting Criteria;
- Reviewing sampled documentary evidence provided by Go-Ahead;
- Agreeing a selection of the Selected Information to the corresponding source documentation;
- Reviewing Go-Ahead's systems for quantitative data aggregation and analysis, including where applicable the underlying activity data, conversions, and emission factors applied; and
- Assessing the disclosure and presentation of the Selected Information to ensure consistency with assured information.

It should be noted that 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.

## Conclusion

On the basis of our methodology and the activities described above, nothing has come to our attention to indicate that the Selected Information is not fairly stated in all material respects.

Such opinion is based on work undertaken and the limitations and exclusions defined in this statement. Any material errors identified during the engagement were corrected prior to publication.

The below table summarises the verified GHG emissions for the period.

Verified GHG Emissions			
Scope 1: 371,332 tonnes of CO <sub>2</sub> e	Scope 2:		Scope 3: 21,261 tonnes of CO <sub>2</sub> e
	<u>Location-based</u> 236,362 tonnes of CO <sub>2</sub> e	<u>Market-based</u> 12,415 tonnes of CO <sub>2</sub> e	

## Statement of independence, integrity and competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety and social accountability with over 190 years history. Its assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified<sup>1</sup> Quality Management System which complies with the requirements of ISO 9001:2015, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)<sup>2</sup>, across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities.



### Bureau Veritas UK Limited

London

14 October 2022

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<sup>1</sup> Certificate of Registration can be provided on request.

<sup>2</sup> International Federation of Inspection Agencies – Compliance Code – Third Edition