



ESG Reporting

Greenhouse gases emissions
metrics definitions

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Go-Ahead ESG reporting for FY2025

Greenhouse gas emissions – metrics definition

Go-Ahead is an ESG leader in its sector and has been reporting its greenhouse gas (GHG) emissions independently verified for more than a decade. In order to meet the International Standard on Assurance Engagements (ISAE) 3000 revised auditing criteria, the company is now publishing its GHG metrics definitions for the FY2025 data in this dedicated document. These can be found below.

Please note that Go-Ahead’s audited greenhouse gas emissions performance figures are published on a yearly basis through its Annual Report and Financial Statements as well as its Sustainability Report, which is publicly available on the company’s website.

Overarching GHG definitions (as per the GHG Protocol)

- **Scope 1 emissions:** Direct emissions from the organisations owned or controlled sources
- **Scope 2 emissions:** Indirect emissions from the generation of purchased energy
- **Scope 3 emissions:** All indirect emissions (not included in scope 2) that occur in the value chain of the reporting company, including both upstream and downstream emissions

Go-Ahead’s GHG emissions boundaries

Go-Ahead reports the GHG emissions from all its operations, including bus and rail, Public Service Vehicle (PSV) and ancillary fleet, as well as emissions from premises.

Regarding emissions from its wider value chain, Go-Ahead currently reports on two categories of scope 3, category 3 (Fuel- and energy-related emissions) and category 15 (Investments) as per the GHG protocol definitions. These two categories don’t represent the entirety of Go-Ahead’s scope 3 emissions and not necessarily are the most material ones. In 2021, when setting a Science-Based target, a GHG inventory pointed out that Go-Ahead’s scope 3 emissions were less than 40% of the company’s overall emissions, which allowed the Group to set an SBTi¹-validated target for its scopes 1 and 2 only.

Collection and calculation process for GHG Reporting

Go-Ahead collects input data for its GHG emissions (e.g. diesel consumption, traction electricity, gas/electricity premises consumption) from various sources, including billing and online portals from energy providers, consumption data from infrastructure providers (e.g. Network Rail for the UK and Bane NOR for Norway) and information reported into Group by the operating companies. This data is taken to a spreadsheet where all calculations are made internally. More information on the methodology used can be found below.

Metric heading	Metric definition
Scope 1 (tCO2e)	

¹ The Science Based Targets Initiative (SBTi) is a collaboration between CDP, UNGC, WRI and WWF to ensure organisations’ emissions reduction targets are in line with leading climate science.

Gas (bus)	Total gas used on operational bus and coach Public Service Vehicle (PSVs) fleet – it includes all mileage (commercial and not commercial).
Gas biogas (bus)	Total biogas used on operational bus and coach passenger service vehicle (PSVs) fleet – it includes all mileage (commercial and not commercial).
Gas premises (bus)	Total gas used on premises for the bus operation – predominantly for heating.
Gas premises (rail)	Total gas used on premises for the bus operation – predominantly for heating.
Bus diesel (10% biodiesel blend)	Total diesel (10% biodiesel blend) used on operational bus and coach fleet (PSVs) – it includes all mileage (commercial and not commercial).
Bus diesel (100% biodiesel blend)	Total Biodiesel used on operational bus and coach fleet (PSVs) – it includes all mileage (commercial and not commercial)
Bus HVO biodiesel	Total Hydrotreated Vegetable Oil (HVO) used on operational bus and coach fleet (PSVs) – it includes all mileage (commercial and not commercial).
Ancillary fleet diesel (Bus)	Total diesel used on bus operation ancillary fleet (not PSVs) – it includes all mileage.
Ancillary fleet diesel (Rail)	Total diesel used on the rail operation ancillary fleet – it includes all mileage.
Gas oil (Rail)	Total gas oil used in the rail operation.
AdBlue (Bus)	Total annual AdBlue consumption (including by ancillary fleet). OBS: AdBlue is a liquid that's added to diesel vehicles exhaust to help reduce harmful exhaust emissions.
Fugitive HFC emissions from air conditioner (Bus)	Total refrigerant gases fugitive emissions from air conditioner from the bus operation. It includes operational fleet (PSVs), ancillary fleet and premises. It includes all fugitive emissions from air conditioner (R134a, R407c, R410a and other gases)
Fugitive HFC emissions from air conditioner (Rail)	Total refrigerant gases fugitive emissions from air conditioner from the rail operation. It includes operational fleet (PSVs), ancillary fleet and premises. It includes all fugitive emissions from air conditioner (R134a, R407c, R410a and other gases)
Hydrogen	Total hydrogen used on operational bus and coach fleet (PSVs) it includes all mileage (commercial and not commercial).
Scope 2 (tCO2e)	
Scope 2 emissions – location based (reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data))	Total electricity consumed by the company. It includes: <ul style="list-style-type: none"> - Bus fleet electricity: Total electricity used on operational bus and coach fleet (PSVs) – it includes all mileage (commercial and not commercial). It includes own depot charging as well as remote/opportunity recharging). - Rail traction electricity: Total electricity consumption used to power electric trains – it includes all mileage (commercial and not commercial). - Ancillary fleet: Total electricity used on operational bus and coach fleet (PSVs).

	<ul style="list-style-type: none"> - Premises electricity: Total electricity used on premises for both bus and rail operations.
Scope 2 emissions – market based (reflects emissions from electricity that Go-Ahead has purposefully chosen (or our lack of choice))	<p>Total electricity consumed by the company. It includes:</p> <ul style="list-style-type: none"> - Bus fleet electricity: Total electricity used on operational bus and coach fleet (PSVs) – it includes all mileage (commercial and not commercial). It includes own depot charging as well as remote/opportunity recharging). - Rail traction electricity: Total electricity consumption used to power electric trains – it includes all mileage (commercial and not commercial). - Ancillary fleet: Total electricity used on operational bus and coach fleet (PSVs). <p>Premises electricity: Total electricity used on premises for both bus and rail operations.</p>
Scope 3 (tCO2e)	
Category 3: Fuel- and energy-related emissions – transmission and distribution (T&D) losses (total)	Includes emissions related to losses in the generation and distribution of electricity (only) that are not included in scope 2.
Category 15: Investments	Includes emissions from investments not already included in scope 1, scope 2, and scope 3 (category 3 – losses in the generation and distribution of electricity) emissions. Please note that Go-Ahead’s GHG emissions reporting follows the company’s financial consolidation. In this category, Go-Ahead reports the GHG emissions from its investments, which include, for instance, joint ventures where Go-Ahead don't have operational or financial control. These emissions are reported on an equity share basis.
Other	
Out of scopes (tCO2e)	Carbon emissions related to the biogenic content of fuels used by our bus fleet.
Biogenic content of biodiesel (tCO2e)	Carbon emissions related to the biodiesel content embedded in the diesel consumed by our fleet.
All scopes kg CO2e/vehicle mile (rate)	Total carbon emissions (scopes 1, 2 and reported scope 3) divided by the total PSV bus/rail mileage (including commercial and not commercial miles run).
Total global energy consumption (kWh)	Total energy consumption including bus/rail fleet and premises reported in line with the UK’s Streamlined Energy and Carbon Reporting (SECR) regulation.

Methodology and scope

Go-Ahead report greenhouse gas (GHG) emissions in accordance with the GHG Protocol Corporate Accounting and Reporting Standard, and the UK Government’s Environmental Reporting Guidance methodologies.

In line with the GHG Protocol and guidance, we report all scope 1 and 2 emissions, and CO2 relating to fugitive emissions from air-conditioning equipment in our premises and fleet, the consumption of

AdBlue (used in exhaust abatement technology installed on some of our latest diesel buses to reduce NOx emissions) and carbon emissions relating to fuel consumption by ancillary vehicles. Our materiality threshold for GHG emissions is 5%.

We do not currently report on our scope 3 emissions other than those arising from losses within the electricity transmission and distribution systems. A screening exercise was carried out in 2021 to quantify our scope 3 emissions and established that these emissions were under the 40% threshold specified by the Science Based Targets initiative (SBTi). We therefore did not set reduction targets for our scope 3 emissions at this time but plan to do so soon and incorporate them into GHG reporting going forward.

All scope 1 emissions (UK and overseas) are calculated by using the UK's DEFRA CO2e conversion factors for each energy source (updated on a yearly basis). We report our scope 2 emissions on both a "location" and a "market" basis. This dual reporting applies to CO2e emissions arising from our electricity consumption only. The location-based method uses the national average carbon emission factors for mains electricity that take the whole mix of fuels used to generate electricity into account in each country we operate.

The market-based method uses supplier- or product-specific carbon factors (where available) that reflects supply contract specifications agreed between supplier and customer. In some instances, particularly for traction electricity where we do not contract directly with the energy provider, the supplier or product-specific market-based CO2 conversion factors are not available. Where this occurs, we follow the hierarchy of market-based factors as specified in the GHG Reporting Protocol.

Use of estimations

Go-Ahead always prioritises the report of actual greenhouse emissions figures based on reliable and verifiable source data, such as invoices and reports from suppliers (e.g. energy providers), and internal measurement of energy consumption (e.g. meters and data loggers). However, there are specific instances where actual data cannot be measured or obtained. For instance, when there are changes to our structure (e.g. operating companies entering or leaving the Group) close to the end of the reporting period; or if a supplier is unable to provide actual/measured data regarding Go-Ahead's consumption in time for our reporting commitments (e.g. Annual Report and Consolidated Financial Statements).

In these particular cases, Go-Ahead uses accurate and conservative methodologies to estimate greenhouse gas emissions, based on other metrics that might be available (e.g. using actual mileage to calculate fuel consumption), data from previous reporting periods (when comparable), actual data from similar operations or other methodologies that would enable Go-Ahead to ensure it is not underreporting and to seek the most accurate data to be reported. Historically, these instances have been an absolute exception and had no material impact on our disclosed figures.

In addition, in cases where Go-Ahead manages to gain access to actual data after reporting figures that relied on estimations, the company's practice is to restate these figures in the next report so historic figures are as accurate and actual as possible.

GoAhead

The image features the 'GoAhead' logo in a bold, italicized white font. The logo is positioned in the upper left quadrant of a dark blue background. A white, triangular shape is located directly beneath the 'o' in 'Go'. The background is composed of several geometric shapes: a large white triangle on the left side, a pink triangle on the right side, and a smaller dark blue triangle at the bottom left corner.