

INDEPENDENT ASSURANCE STATEMENT



To: The Stakeholders of The Go-Ahead Group plc

Introduction and objectives of work

Bureau Veritas UK Ltd. ('Bureau Veritas') has been engaged by The Go-Ahead Group plc ('Go-Ahead') to provide independent assurance over selected ESG indicators disclosed in the ESG performance data table under the ESG section of their corporate website; www.go-ahead.com and also included in the 'Annual Report and Accounts for the year ended 27 June 2020' ("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 the KPIs included in the ESG Data table for the period 30th June 2019 to the 27th June 2020 (the 'Selected Information'). This includes data under the following headings:

- 'Safety'
- 'Accessibility'
- 'Employees'
- 'Diversity'
- 'Customer satisfaction & reliability' (excluding % changes)
- 'Fleet composition'
- 'Community and social investment'
- 'Cleaner environment'

Reporting criteria

The Selected Information has been prepared taking into consideration the following guidelines:

- The Greenhouse Gas (GHG) Protocol; and
- internally developed definitions by Go Ahead incorporating various regulatory and voluntary guidelines, such as but not limited to; London Benchmarking Group Guidance, Government guidance (secure stations and accessibility) and Bus Quality of Service Indicators (QSIs).

Limitations and exclusions

We were unable to provide verification over the following information:

- Community and social investment – output data, such as: Individuals/beneficiaries directly reached, Partner organisations/beneficiaries directly reached, Stakeholder events and Employee involvement.

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

- Activities outside the defined period;
- Any other information included in The Report other than the scope defined above;
- Positional statements of a descriptive or interpretative nature, or of opinion, belief, aspiration or commitment to undertake future actions; and
- Financial data which are audited by an external financial auditor.

This limited assurance engagement relies on a risk based selected sample of sustainability data and the associated limitations that this entails. 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. 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 in the Report are the sole responsibility of the management of Go-Ahead.

Bureau Veritas was not involved in the drafting of 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:

- interviews with the personnel responsible for compiling the data;
- interrogation of in-house databases and associated management and reporting systems;
- site interviews with two of Go-Ahead's operating companies, Go North East and GTR, and sampling of source data;
- interviews and data consolidation review with personnel at Go-Ahead's corporate offices in Newcastle and London;
- interrogation of any estimation methodology and emission factors used for consolidation; 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.

Further, due to the ongoing Covid-19 crisis, Bureau Veritas was not able to conduct any physical site visits. All verification was completed remotely, via conference calls, screen sharing and document sharing. We do not believe this had a material impact on any conclusions drawn.

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 the Report being published.

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 certified¹ 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)², 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. The assurance team for this work conducted the verification independently and is not involved in any other Bureau Veritas projects with Go-Ahead.



**BUREAU
VERITAS**

Bureau Veritas UK Ltd.

London

22 September 2020

¹ Certificate of Registration can be provided on request.

² International Federation of Inspection Agencies – Compliance Code – Third Edition