

Verification Statement

Introduction

DNV Business Assurance USA, Inc. (DNV) has been commissioned by the management of the AA Limited (Stephen Faiers, Fanum House, Basing View, Basingstoke, Hampshire, RG21 4EA) to carry out an independent verification of its GHG emissions Inventory (Scope 1 and 2). These assertions are relevant to the Reporting Period 1 February 2021 to 31 January 2022.

The AA Limited has sole responsibility for preparation of the data and external report. DNV, in performing assurance work, is responsible to the management of the AA Limited. The assurance statement, however, represents DNV's independent opinion and is intended to inform all stakeholders.

Objective

The objective of this verification is to verify:

- Conformance with applicable verification criteria, including the principles and requirements of relevant standards or GHG programmes, within the scope of the verification;
- The organisation's GHG inventory of GHG emissions;
- any significant changes in the organisation's GHG inventory since the last reporting period;
- the organisation's GHG-related controls.

Scope of Assurance

Reporting Period 1 February 2021 to 31 January 2022 Greenhouse Gas (GHG) emissions inventory Scope 1 and 2.

Organisational Boundary for Reporting Energy Use and GHG emission

Operational Control is used as the reporting principle and the scope included the UK Sites and operations.

The AA Limited's head office at Fanum House, Basing View, Basingstoke, Hampshire, RG21 4EA and 9 installations where the AA Limited has operational control, located in the United Kingdom. The site's addresses are:

1. Bedford – Unit 3 Singer Way, Woburn Road, Industrial Estate, Kempston, Bedford, MK42 7AF.
2. Belfast - Unit 4 West Bank Drive, 5 West Bank Drive, Belfast Harbour Estate, Dargan Road, Belfast BT3 9LA.
3. Cheadle - Lambert House, Stockport Road, Cheadle SK8 2DY.
4. Clevedon - Unit 8, Carey Industrial Estate, Clevedon, BS21 6RR.
5. London Blue Fin, 10th Floor, 110 Southwark Street, London, SE1 0SU (Lease commenced 18/6/2021 and this replaced London Longacre 2nd and 8th Floor, 90 Long Acre, London which ended its lease on 30/6/2021).

6. Newcastle - Carr Ellison House, William Armstrong Drive, Newcastle Business Park, Newcastle NE4 7YA.
7. Oldbury - Swallowfield One, Wolverhampton Road, Oldbury B69 2AG.
8. Redditch - Unit 10 IO Centre, Nash Road, Old Forge Drive, Redditch, Worcestershire, B98 7AS.

Reporting Period

1 February 2021 to 31 January 2022.

Verification Criteria:

World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol and Corporate Accounting and Reporting Standard (Scope 1 & 2).

Verification Protocols:

ISO 14064-3:2019 : Greenhouse gases -- Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions.

Level of Assurance

Limited Level of Assurance.

Verification Methodology

DNV used a risk-based approach throughout the assurance engagement, concentrating on the areas that we believe are most material for both the AA Limited and its stakeholders.

The following methods were applied during the verification of the AA Limited's GHG data and management processes, the data that supports the company's GHG data, and the GHG assertions presented by the company:

- Review of documentation, data records and sources relating to the corporate GHG data and emission assertions;
- Review of the processes and tools used to collect, aggregate and report on GHG emissions;
- Assessment of GHG information systems and controls, including:
 - Selection and management of all relevant GHG data and information;
 - Processes for collecting, processing, consolidating, and reporting GHG data and information;
 - Systems and processes that ensure the accuracy of the GHG data and information;
 - Design and maintenance of the GHG information system;
 - Systems and processes that support the GHG information system.
- Performed sample-based audits of the processes for generating, gathering and managing the quantitative and qualitative data included in the GHG Report;
- Examination of the GHG data and information to develop evidence for the assessment of the GHG assertions;
- Confirmation of whether the organisation conforms to verification criteria; and

- Evaluation of whether the evidence and data are sufficient and support the AA Limited's GHG assertion.

Data Verified

Greenhouse Gas Emissions

Scope 1 Emissions

Fuel: Combustion of Fuel From the Operational Fleet: 31913 TCO₂e (31440 TCO₂, 4 TCH₄, 468 TN₂O).

Fuel: Combustion of Fuel From Company Cars (Fuel Card): 79 TCO₂e (79 TCO₂, 0.2 TCH₄, 0.3 TN₂O).

Fuel: Combustion of Fuel From Company Cars (Mileage): 84 TCO₂ only.

Fuel: Combustion of Fuels From Stationary Assets (e.g. generators): 8 TCO₂e (8 TCO₂, 0 TCH₄, 0.1 TN₂O).

Fuel: Natural Gas: 1804 TCO₂e (1800 TCO₂, 2 TCH₄, 1 TN₂O).

Fugitive Emissions: Refrigerant Losses: 130 TCO₂e (breakdown not possible).

Total Scope 1 Emissions: Emissions: 34016 TCO₂e (33327 TCO₂, 6 TCH₄, 470 TN₂O).

Scope 2 Emissions

Electricity: Scope 2 Location Based: 1675 TCO₂e (1658 TCO₂, 6 TCH₄, 11 TN₂O).

Electricity: Scope 2 Market Based (CO₂ only): 14 TCO₂ only.

Scope 2 Location Based and Market Based Factors are reported on the basis of the following electricity consumption 7887963 kWh.

Market Based Emissions Factors are based on the following: REGOs from Scottish Power (Green Tariffs 2020-21), SmartestEnergy Renewable Electricity Commitment Certificate (1 April 2019 to 31 Mar 2022), Power NI fuel mix statistics (2020) and latest available European Residual Mixes (2020). Note that this data is CO₂ and not CO₂e.

Assurance Opinion

Based on the verification process conducted by DNV, we provide a Limited Assurance of the GHG Assertions for the AA Limited. DNV found no evidence that the assertion:

- is not materially correct;
- is not a fair representation of the GHG emissions information; and
- is not prepared in accordance with the Reporting Criteria.

Independence

DNV was not involved in the preparation of any part of the AA Limited's data or report. We adopt a balanced approach towards all stakeholders when performing our evaluation.

DNV Business Assurance USA, Inc.

Date March 2022

Signature Graham Wood

Lead Verifier
(Name, Contact Information)

Signature Shaun Walden

Technical Reviewer
(Name)

Signature Shruthi Bachamanda

Regional Sustainability Manager
(Name)

The purpose of the DNV group of companies is to promote safe and sustainable futures. The USA & Canada Sustainability team is part of DNV Business Assurance, a global provider of certification, verification, assessment and training services, helping customers to build sustainable business performance. www.dnvsustainability.com