

## Verification Statement

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### Introduction

**DNV Business Assurance USA, Inc. (DNV)** has been commissioned by the management of the AA Limited (Ben King, Fanum House, Basing View, Basingstoke, Hampshire, RG21 4EA) to carry out an independent verification of its GHG Emissions Inventory (Scope 1, Scope 2 and limited Scope 3 emissions). These assertions are relevant to the Reporting Period 1 February 2023 to 31 January 2024.

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 2023 to 31 January 2024 Greenhouse Gas (GHG) emissions inventory Scope 1, Scope 2 and limited Scope 3 emissions.

### Organisational Boundary for Reporting Energy Use and GHG emission

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

The AA Limited's head office at Fanum House, Basing View, Basingstoke, Hampshire, RG21 4EA and 11 installations where the AA Limited has operational control, located in the United Kingdom & Gibraltar.

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 Park Square - Part of 2nd Floor, Cheadle, Stockport, SK3 0XN.
4. Clevedon - Unit 8, Carey Industrial Estate, Clevedon, BS21 6RR.
5. Dartford Autocentre - Unit 23, Crossways Business Park, Galleon Boulevard, Dartford, Kent, DA2 6QD.
6. Gibraltar – Unit 2/1 Waterport Place, Waterport Road, GX11 1AA, Gibraltar.
7. London Blue Fin, 10th Floor, 110 Southwark Street, London, SE1 0SU.

8. Newcastle - Carr Ellison House, William Armstrong Drive, Newcastle Business Park, Newcastle NE4 7YA.
9. Newcastle - Q3, Quorum Business Park, Benton Lane, Newcastle, NE12 8EX.
10. Oldbury - Swallowfield One, Wolverhampton Road, Oldbury B69 2AG.
11. Redditch - Unit 10 IO Centre, Nash Road, Old Forge Drive, Redditch, Worcestershire, B98 7AS.
12. Tunbridge Wells No AA ownership of the energy procurement or management of the supply contract. F-gas is in scope under AA control.

### **Reporting Period**

1 February 2023 to 31 January 2024.

### **Verification Criteria:**

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

ISO 14064-1:2018 : Greenhouse gases -- Part 1: Specification with guidance at the organisation level for the quantification and reporting of greenhouse gas emissions and removals.

### **Verification Protocol:**

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.

### **Materiality Level**

Errors / omissions which represent 5% of total emissions, single or aggregated, are considered material.

### **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 including a site visit to Head Office;
- 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: 35,330 TCO<sub>2</sub>e (34,864.33 TCO<sub>2</sub>, 4.936 TCH<sub>4</sub>, 460.455 TN<sub>2</sub>O).

Fuel: Combustion of Fuel From Company Cars (Fuel Card): 69 TCO<sub>2</sub>e (68.966 TCO<sub>2</sub>, 0.253 TCH<sub>4</sub>, 0.234 TN<sub>2</sub>O).

Fuel: Combustion of Fuel From Company Cars (Mileage): 108 TCO<sub>2</sub> only.

Fuel: Combustion of Fuels From Stationary Assets (e.g. generators): 0.3 TCO<sub>2</sub>e (0.3 TCO<sub>2</sub>, 0 TCH<sub>4</sub>, 0 TN<sub>2</sub>O).

Fuel: Natural Gas: 863 TCO<sub>2</sub>e (861.184 TCO<sub>2</sub>, 1.321 TCH<sub>4</sub>, 0.419 TN<sub>2</sub>O).

Fugitive Emissions: Refrigerant Losses: 64 TCO<sub>2</sub>e (breakdown not possible).

Total Scope 1 Emissions: 36,434 TCO<sub>2</sub>e.

#### Scope 2 Emissions

Electricity: Scope 2 Location Based: 933 TCO<sub>2</sub>e (923.6 TCO<sub>2</sub>, 4.017 TCH<sub>4</sub>, 5.463 TN<sub>2</sub>O).

Electricity: Scope 2 Market Based (CO<sub>2</sub> only): 79 TCO<sub>2</sub>.

Scope 2 Location Based and Market Based Factors are reported on the basis of the following electricity consumption 4491400 kWh.

Market Based Emissions Factors are based on the following: SmartestEnergy Renewable Electricity Commitment Certificate for the AA Limited (October 2022 to September 2024), evidence of a REGO purchased on the open market for 127 MWh, SmartestEnergy Renewable Electricity Commitment Certificate for London Blue Fin (April 2022 to March 2024), SmartestEnergy Renewable Electricity Commitment Certificate for Cheadle Park Square (October 2019 to September 2023, with e-mail evidence to confirm that this is still in place pending certificate issue), Power NI Green Energy Certificate (August 2022 to August 2024), supplier fuel mix evidence for Newcastle Quorum and Dartford (Engie and EDF respectively) and the latest available European Residual Mixes (2022) for Electric Vehicle

Charging. Note that this data is CO2 and not CO2e. For Gibraltar the IEA Emissions Factor 2022 was used for the location based and market based emissions reporting and this is CO2e. For all other Emissions Factors, the latest UK Government GHG Conversion Factors for Company Reporting were used (based on the IPCC Fifth Assessment Report AR5).

### Scope 3 Emissions

Scope 3 (Category 6 Emissions From Business Travel) – Grey Fleet & Hire Cars Only: 232 TCO2e.

### 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:

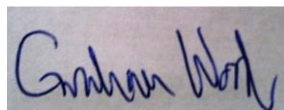
- is not materially correct;
- is not a fair representation of the GHG emissions information; and
- is not prepared in accordance with the Reporting Criteria.

### 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 2024***



Graham Wood

Lead Verifier



Karl Ke Song

Technical Reviewer



Shruthi Bachamanda

Approver

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](http://www.dnvsustainability.com)