GHG Emissions Inventory Management Plan

April 2025

Contents

EXECUTIVE SUMMARY

Following a change in ownership to a Private Company in 2021, The AA Limited is now the highest UK Parent Company and has superseded AA PLC. This report contains the entire GHG inventory for AA Limited for the year 2024/25 (FY25).

This report has been prepared in accordance with ISO 14064-1 (quantification and reporting of greenhouse gas emissions) and data covering 1 February 2024 – 31 January 2025 has been independently verified for the accuracy, completeness and consistency of GHG emissions using the verification standard ISO 14064-3 (the validation and verification of greenhouse gas assertions) for FY25 only, to a limited level of assurance.

This GHG Inventory Management Plan (IMP) describes the AA Limited's processes and methodology for completing an annual GHG inventory, so that a consistent and high-quality GHG inventory can be prepared on an annual basis.

Changes between FY24 (previous reporting year) and FY25 are summarised below:

- Basingstoke-Plant acquired 28/10/2024
- Basingstoke-Fanum move out commenced November 2024
- Shipley Key Care acquired 01/02/2024
- AA Media – Ownership change from October 2024 (from 49% share to 100% owned subsidiary)
- We now report operational fleet fuel by calendar month to align with other figures. Consequently, FY25 fuel emissions include 6 days from January 2025 (formerly FY26) and exclude 6 days from January 2024 (formerly FY25).
- We have updated our methodology for calculating operational fleet emissions intensity this year to exclude some task types that are completed in third-party vehicles as these do not impact our fleet fuel usage. Our operational task data is also now provided on a monthly basis directly by our insights team and is reviewed by this team before inclusion. This provides a more precise measure of emissions intensity for our fleet and we have restated prior year figures to align with this methodology.

Reporting Summary

A summary of the key reporting requirements under the legislation and the AA Limited's AA Limited approach is presented below. Detail on each aspect is provided in the bulk of this document.

Table 1 – Reporting Requirements

Legislative Requirement	Considered for Reporting?	AA Limited Reporting Strategy
Determine scope	✓	Mandatory Scope 1, 2 (Property, Fleet & Company cars used for business) & 3 (Hire cars and Grey fleet)
Determine control approach	✓	Operational Control – where the AA Limited has the management authority to introduce and implement policies 'at the operation' this is relevant for Scope 1 & 2.
Determine areas out of scope	✓	▪ Insurance/Emergency Breakdown Teleworkers ▪ AA Driving School

		▪ Joint Ventures ▪ Scope 3 emissions with the exception of hire cars and grey fleet
Determine base year	✓	2019/20 (Previously 2014/15)
Determine reporting timeframe	✓	Financial year (1 February – 31 January)
Determine intensity ratio	✓	▪ Property (Corporate Portfolio Occupied Floor Area) ▪ Operational Fleet (Number of job tasks executed)
Determine target setting	✓	The group have retained the following emission reduction targets relevant to FY25. ▪ Buildings - Maintain 2019/20 (FY20) levels of consumption: Emissions per square foot. ▪ Operational Fleet - Achieve 5% reduction in overall road operations fuel use compared to 2019/20 (FY20) levels of consumption. ▪ Net zero – Achieve a minimum of 90% reduction in absolute Scope 1 & 2 emissions by 2035.

Reporting Evidence

The tables below provide a summary overview of the AA Limited 's processes for GHG data collection and management for the FY25 reporting year. Figure 1 covers the delegated responsibilities of the GHG reporting process. Table 2 depicts the data collection process and lists all relevant emissions from activities.

Figure 1 – Delegated Responsibilities Structure for FY25

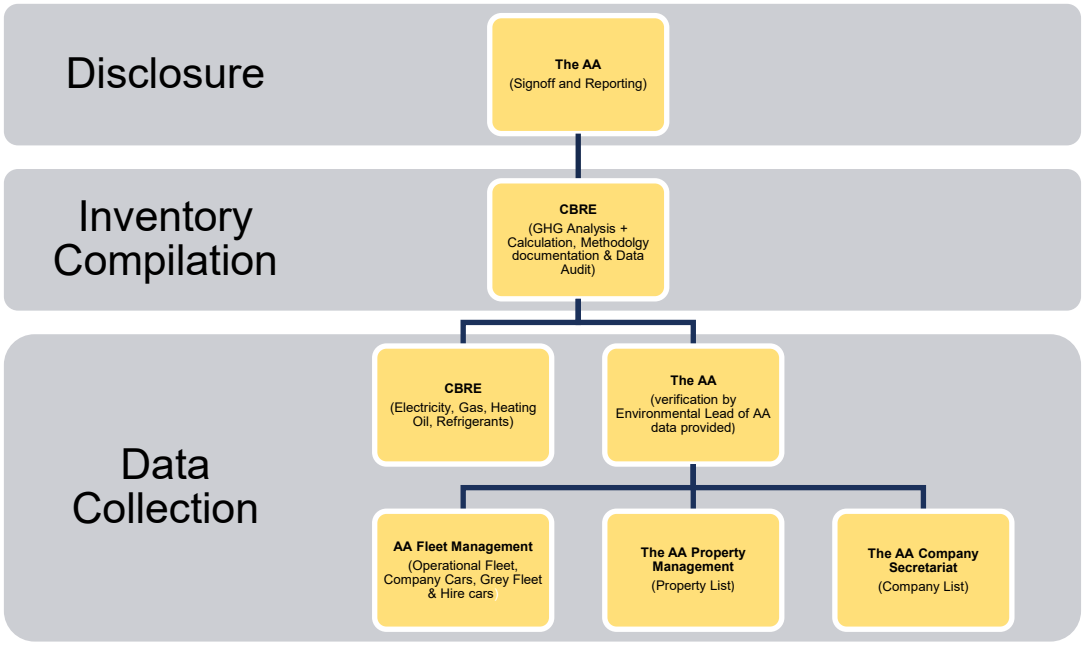


Table 2 – Scope 1 and 2 Data Collection Summary

Scope 1	Stationary combustion: natural gas and gas oil	Building Gas and hot water, backup generators	All sites within scope of reporting	UK Real Estate, DriveTech & VVCR (historic) real estate teams	Consumption Reports (spreadsheet)	• AA Limited provides CBRE with contacts • CBRE collects the required data through meter readings or invoices
	Fugitive emissions: refrigerants	Building HVAC systems	All sites within scope of reporting	CBRE Facilities Managers	Annual summary report (spreadsheets)	• CBRE requests required data from Facilities Managers
	Mobile combustion: diesel, petrol & HVO	Operational fleet & company cars	Vehicle fleet	AA Operational, HR & Finance Teams	Annual summary reports (spreadsheets)	• AA Limited provides CBRE with contacts • CBRE requests required data on a monthly (operational fleet) or six-monthly basis (company cars)
Scope 2	Purchased electricity	Electricity consumption in property portfolio EV charging consumption	All sites within scope of reporting and vehicle fleet	UK Real Estate, DriveTech & VVCR (historic) real estate teams	Consumption Reports (spreadsheets)	• AA Limited provides CBRE with contacts • CBRE collects the required data through half hourly consumption, meter readings or invoices • AA Limited provides CBRE with the relevant data reports
Scope 3	Hire cars and Grey fleet	Hired cars and Grey fleet used for business purposes	Vehicle fleet	AA Finance Teams	Annual summary report (spreadsheet)	• AA Limited provides CBRE with the relevant data reports

2024/25 Summary Emissions Tables

The table below provides a summary overview of the AA Limited's GHG footprint for the 2024/25 to 2019/20 reporting years.

Table 3 – Summary Absolute Emissions 2024/25 (baseline and prior year emissions summary)

Emission Source	2024/25 Emissions		2023/24 Emissions		2019/20 Emissions	
	(Location-based (tCO_2e)	(Market-based tCO_2)	(Location-based (tCO_2e)	(Market-based tCO_2e)	(Location-based (tCO_2e)	(Market-based tCO_2e)
Combustion of fuel & operation of facilities (Scope 1)	36,696		36,434		40,500	40,500
Electricity, heat, steam & cooling purchased for own use (Scope 2)	897	176	933	79	2,395	262
Indirect emissions from Hire Cars and Grey fleet (Scope 3)	106		232		-	-
Total Footprint (1&2)	**37,593**	**36,872**	**37,367**	**36,513**	**42,895**	**40,762**
Total Footprint (1,2 & 3)	**37,699**	**36,977**	**37,599**	**36,744**	**-**	**-**
Outside Scopes	2934	2934	2468	2468	1,296	1296

1. INTRODUCTION

In 2021, a consortium led by Tower Brook Capital Partners and Warburg Pincus completed the acquisition of the AA Limited (formerly known as AA PLC). In 2025, Stonepeak also became an equity investor in AA Limited. The Group reports its emissions under the mandatory GHG reporting requirements introduced in the Companies Act 2006 (Strategic and Directors' Reports) Regulations 2013.

The report must state the annual quantity of emissions in tonnes of carbon dioxide equivalent from activities for which that company is responsible, including:

a. The combustion of fuel

b. The operation of any facility

The report must state the annual quantity of emissions in tonnes of carbon dioxide equivalent (tCO_2e) resulting from the purchase of electricity, heat, steam, or cooling by the company for its own use.

The AA Limited 's reporting inventory has been developed in line with the GHG Protocol Corporate Standard and the Companies Act 2006 (Strategic and Directors' Reports) Regulations 2013 and ISO 14064 – 1 to which The AA Limited gets audited, so as to ensure that reported figures are:

- Relevant: Accurate reflection of environmental impacts
- Accurate: Ensure integrity of reported information
- Consistent: Allow for meaningful comparisons
- Complete: Report all impacts within reporting boundary & disclose any exclusions
- Transparent: Assumptions, calculations & methodologies recorded

This document describes the processes and methodology used to calculate the AA Limited's GHG emissions for reporting under its mandatory GHG reporting obligations, and the emissions data relating to its footprint.

The reporting inventory is reviewed on an annual basis and in the event of any significant change to company structure, operations or data management processes to ensure that it accurate and representative of the AA Limited's group's business activities.

2. ORGANISATIONAL INFORMATION

This section outlines the AA Limited's approach to the requirements stipulated in the Companies Act 2006 (Strategic and Directors' Reports) Regulations 2013.

2.1 Company Information

Company Name	The AA Limited	
Corporate Address	The AA Plant, Level Three, Basing View, Basingstoke Hampshire RG21 4EA	
GHG Company Information Contact	Annamarie Plant AA Environmental Coordinator	Ben King Head of Sustainability and Environment

2.2 Organisational Structure

The following charts demonstrate the structure of the AA Limited group at the following dates over the course of the compliance year:

- 31 January 2024 REDACTED
- 31 January 2025 REDACTED

Organisation Chart REDACTED

Organisation Chart REDACTED

2.3 Organisational Boundaries

The AA Limited applies the operational control approach for GHG reporting, as set out by the GHG Protocol. Operational control means that the AA Limited has the management authority to introduce and implement policies at the operation. The following lists provide an overview of all entities in the AA Limited Group that are under operational control and therefore deemed to be within the reporting scope for our Scope 1 and 2 emissions.

Table 4 – List of Organisations in the AA Limited Group and Property Assets in 2024/25

Company Name	Country	Company number	Ownership (%)	Comments**
AA The Driving School Agency Limited	England & Wales	2733119	100	No assets with energy supply responsibility held
AA. Pensions Trustees Limited	England & Wales	8789129	100	No assets with energy supply responsibility held
AA Acquisition Co Limited	England & Wales	5018987	100	No assets with energy supply responsibility held
AA Bond Co Limited	Jersey	112992	100	No assets with energy supply responsibility held
AA Brand Management Limited	England & Wales	8603543	100	No assets with energy supply responsibility held
AA Corporation Limited	England & Wales	3797747	100	UK Corporate Sites
AA Financial Services Limited	England & Wales	912211	100	No assets with energy supply responsibility held
AA Insurance Holdings Limited	England & Wales	9438903	100	No assets with energy supply responsibility held
AA Intermediate Co Limited	England & Wales	5148845	100	No assets with energy supply responsibility held
AA Ireland Pension Trustees DAC	Ireland	ROI 354773	100	No assets with energy supply responsibility held
AA Law Limited (This is a joint venture of the AA group)	England & Wales	8160101	49	49% - Automobile Association

				Insurance Services Limited 51% - Lyons Davidson Limited
AA Media Limited	England & Wales	6112600	100	No assets with energy supply responsibility held, company cars in scope
AA Mid Co Limited	England & Wales	5088289	100	No assets with energy supply responsibility held
AA Pension Funding GP Limited	Scotland	Scotland 460990	100	No assets with energy supply responsibility held
AA Pension Funding LP Scottish Limited Partnership	Scotland	SL 14731	100	No assets with energy supply responsibility held
AA Limited (formerly AA plc re-registered as private company on 17/03/2021)	England & Wales	5149111	100	Parent holding company
AA Senior Co Limited	England & Wales	5663655	100	No assets with energy supply responsibility held
AA Technical Solutions Limited	England & Wales	8970395	100	No assets with energy supply responsibility held
AA Underwriting Insurance Company Limited	Gibraltar	106606	100	AA UICL Corporate site
Accident Assistance Services Limited	England & Wales	10293691	100	No assets with energy supply responsibility held
ARC Europe SA (This is an associate of the AA group)	Belgium	RCB552834	20	Minority share; no operational control.
Automobile Association Developments Limited	England & Wales	1878835	100	UK Sites. With the exception of AA Driving School and BSM Franchisees which are considered out of operational scope

Automobile Association Holdings Limited	England & Wales	3237629	100	No assets with energy supply responsibility held
Automobile Association Insurance Services Holdings Limited	England & Wales	2413321	100	No assets with energy supply responsibility held
Automobile Association Insurance Services Limited	England & Wales	2414212	100	UK Corporate Site
Automobile Association Services Limited	England & Wales	00086655	100	UK Corporate Site
Drivetech (UK) Limited	England & Wales	3636328	100	No assets with energy supply responsibility held
Drvn Solutions Limited (formerly Intelematics Europe Limited. This is a joint venture of the AA group)	England & Wales	9915313	50	50% JV (voting) No assets with energy supply responsibility held
Intelligent Data Systems (UK) Limited	England & Wales	5148878	100	No assets with energy supply responsibility held
Longacre Claims Limited	England & Wales	9564972	100	No assets with energy supply responsibility held
Personal Insurance Mortgages and Savings Limited	England & Wales	1936715	100	No assets with energy supply responsibility held
Prestige Fleet Servicing Limited	England & Wales	06254669	100	No assets with energy supply responsibility held
The Automobile Association Limited	Jersey	73356	100	No assets with energy supply responsibility held
Used Car Sites Limited	England & Wales	4546950	100	No assets with energy supply responsibility held
Key care Limited	England & Wales	01309093	100	No assets with energy supply responsibility held
Key Care Assistance Limited	Ireland	ROI 657005	100	No assets with energy supply responsibility held

2.3.1 Included in Organisational Boundaries

For the AA Limited, the below operations are included within its organisational boundaries:

- The AA UK Property (inc. all corporate offices)
- The AA DriveTech Property
- The AA Underwriting Insurance Company Limited Gibraltar Property
- The AA UK Operational Fleet
- The AA company cars
- Employee-use hire cars
- The AA grey fleet
- AA Media (in scope for company cars only)

2.3.2 Excluded from Organisational Boundaries

The following entities are considered outside of the reporting scope as The AA does not exert operational control over them.

Table 5 – Entities Considered Out of Reporting Scope

Entities Considered Out of Reporting Scope	
AA Law Limited	Minority share; no operational control. (JV terminated in 2015 and in run off only)
ARC Europe SA (Belgium)	Minority share; no operational control.

Additionally, the following areas of the business have been deemed out of scope in terms of the AA Limited has operational responsibility for:

- The AA Driving School Agency Limited
- Home-based Teleworkers
- Leased buildings where The AA has no control or influence on energy procurement.
- Entities without physical assets

3. REPORTING METHODOLOGY

3.1 Reporting Period

The Environmental Reporting Guidelines (including SECR – streamlined energy and carbon reporting guidance) recommend that quoted companies report on emissions for the period corresponding to their financial year.

The AA Limited has therefore aligned with its annual financial report and is reporting GHG emissions for the period 1 February – 31 January.

3.2 Included Emissions

In line with the GHG Protocol, the AA Limited ’s GHG emissions sources are reported as Scope 1 (direct emissions, for example from gas boilers), Scope 2 (indirect energy consumption, such as from electricity use) and Scope 3 (other indirect emissions, for example hire cars and grey fleet). This is in line with SECR reporting.

3.2.1 Applicable Greenhouse Gases

The seven main greenhouse gases covered by the Kyoto Protocol[1] are carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF_6) and nitrogen trifloourine (NF_3). PFCs, SF_6 and NF_3 are emitted from specific industrial activities and are not relevant to the AA Limited; the remaining four greenhouse gases are reported as a single carbon dioxide equivalent (CO_2e) figure using standard emissions conversion factors throughout the report. A more detailed catalogue of individual greenhouse gases is detailed in Appendix 2. There, tonnes of CO_2)e, CO_2, CH_4, and N_2O are depicted for Scope 1 and 2 emissions for FY25.

The table below lists the GHGs relevant to the AA Limited.

Table 6 – Relevant Greenhouse Gasses

GHGs	Emission Sources
Carbon Dioxide (CO_2)	Fossil fuel combustion in boilers, generators, from purchased electricity and from mobile sources
Methane (CH_4)	Byproduct of fossil fuel combustion
Nitrous Oxide (N_2O)	Byproduct of fossil fuel combustion
Hydro Fluorocarbons (HFCs)	Fugitive losses from refrigeration and HVAC systems

3.2.2 Emissions Sources

Emissions are generated across the AA Limited's operations, including at sites, by vehicles and through employee business travel using company cars, grey fleet and hire cars. Emissions sources accounted for in the GHG inventory are summarised in Table 8.

Under the UK Government's Streamlined Energy and Carbon Reporting (SECR) regulations, large private entities like AA Limited are required to report on their GHG emissions from activities for which they are responsible, and are separated into certain scopes of emissions. Scope 1, 2 and 3 emissions listed below are mandatory:

- Scope 1 emissions (natural gas, diesel / petrol, gas oil, refrigerants)
- Scope 2 emissions (purchased electricity, heat, steam)
- Scope 3 emissions (hire cars and grey fleet)

Table 7 – Summary of Emissions Sources

Scope	Emissions Source	Example
Scope 1	Stationary combustion: gas, diesel oil	Gas boilers, space heaters, standby generators
	Mobile combustion: vehicle fleet	Operational AA fleet & Company Cars
	Fugitive emissions	Refrigerants / HVAC systems and vehicles

[1] UN Framework Convention on Climate Change: http://unfccc.int/kyoto_protocol/items/3145.php.

Scope 2	Consumption of electricity, heat, steam	Grid electricity consumption including that consumed by EVs
Scope 3	Hire cars and grey fleet	Hire car and grey fleet

Any personal use of company cars does not fall within the AA operational scope, as this is part of the personal carbon footprint of the employee. The only exception to this is where a Fuel Card is used and it not feasible to separate out fuel purchased for private use.

Diesel and petrol average biofuel blends have been assumed to be the Scope 1 fuel type for mobile combustion. Fuels with biogenic content have 'outside of scopes' emissions factors which should be used to fully account for the emissions from combustion of these fuels. These are included in the GHG inventory but not formally reported as part of the GHG footprint.

3.2.3 Scope 3 Emissions

Reporting of Scope 3 emissions (other than hire car and grey fleet, all indirect sources, for example, from the supply chain) is voluntary under the regulations. For the FY25 report the AA Limited have deemed it appropriate to focus on reporting of Scope 1, 2 and 3 (Hire Car and Grey Fleet only) emissions, to ensure the submission is accurate and compliant with SECR. We plan to report further Scope 3 emissions categories in the future.

3.3 Data Collection Process

Data was collected from those operations and activities deemed within The AA's reporting scope as outlined above. A list of all contacts for each activity/operation can be found in the appendices.

To ensure consistency and facilitate comparisons, all data was collected in standardised spreadsheets at regular intervals throughout the reporting year.

3.3.1 Actual and Estimated Data

The regulations require that maximum effort is taken to obtain and create an accurate dataset. In cases where it is difficult to compile information fully due to short reporting timeframes, the Directors' Report should include a clear overview of what data was omitted and why, including the steps taken to ensure the data could be included.

All estimation calculations follow the principles of the GHG Protocol which requires transparency.

3.3.2 Property Data Sources

Data for the energy consumption of the buildings is collected from various sources.

The majority of sites moved from Smartest Energy to TotalEnergies gas and power Limited, half hourly data is accessed through Smartest Energy portal and emails from Inspired Energy.

Meter readings are taken periodically by site Facility Managers (FMs), or Engineers depending on staffing of site, and are used as a secondary data source. The frequency of the readings can vary according to site attendance, and consumption is thus allocated on a days per month basis. Where an issue is discerned with the reported data from the half-hourly meters or FMs, the supplier invoices will be used a Secondary/Tertiary data source (depending on the site). The Primary data source for some smaller sites are meter readings taken periodically by the Facility Management Team and supplier invoices are used as a secondary data source.

Enquiries are issued to the FM teams on site to validate unexpected changes in consumption. Primary data for natural gas and gas oil is onsite meter readings received from FM teams.

Below is a list of the primary, secondary and tertiary data sources for the Property Energy Data.

Table 8 – Summary of Building Data Sources

Sites	Primary Source	Secondary Source	Tertiary Source	Covered by REGOs?
BASINGSTOKE (Fanum House)	Electricity - Half hourly data provided by Smartest Energy prior to October 2024 and emails from Inspired Energy from October 2024 ongoing. Gas - Meter readings received from FM teams Gas oil - Meter readings received from FM teams	Electricity - Meter readings received from FM teams Gas – Until September 2024 invoices accessed via Total Energy platform. From October 2024 secondary invoices are accessed via Inspired Energy portal.	Electricity – Until September 2024 Invoices on Smartest Energy platform. and from October 2024 Invoices from NPower- on Inspired energy portal	Smartest Energy REGO 01/10/2022 - 30/09/2024 and NPower REGO 01/10/24 - 31/12/25
BASINGSTOKE (Plant)	Electricity – BMS pictures of submeters from Landlord.	Landlord supply	Electricity – Invoices from the landlord	Not covered for FY25
OLDBURY	Electricity - Half hourly data provided by Smartest Energy prior to October 2024 and emails from Inspired Energy from October 2024 ongoing. Gas - Meter readings received from FM teams Gas oil - Meter readings received from FM teams	Electricity - Meter readings received from FM teams. Gas – Until September 2024 invoices accessed via Total Energy platform. From October 2024 secondary invoices are accessed via Inspired Energy portal.	Electricity -Until September 2024 Invoices on Smartest Energy platform and from October 2024 invoices available on Inspired Energy portal	Smartest Energy REGO 01/10/2022 - 30/09/2024 and Totalenergies gas and power Ltd. REGO 1/10/2024 - 30/09/2026
LONDON (Blue Fin)	Electricity sub-metered supply – Data supplied by Landlord. – Meter reading	Electricity - secondary data source not available at regular intervals due to access issues.	N/A	Smartest Energy REGOs 01/04/2022 - 31/03/2024 and 01/04/2024 - 31/03/2027

	received on monthly basis			
REDDITCH	Electricity - Meter readings received from FM teams. Gas - Meter readings received from FM teams	Electricity - Until September 2024 Invoices on Smartest Energy platform and from October 2024 invoices available on Inspired Energy portal. Gas – Until September 2024 invoices accessed via Total Energy platform. From October 2024 secondary invoices are accessed via Inspired Energy portal.	N/A	Smartest Energy REGO 01/10/2022 - 30/09/2024 and Totalenergies gas and power Ltd. REGO 1/10/2024 - 30/09/2026
BEDFORD	Electricity - Meter readings received from FM teams. Gas - Meter readings received from FM teams	Electricity - secondary data source not available due ongoing issues in meter being de-energized. Gas - Until September 2024 invoices accessed via Total Energy platform. From October 2024 secondary invoices are accessed via Inspired Energy portal	N/A	Not covered
BELFAST	Electricity - Meter readings received from FM teams	Electricity – secondary data available via invoices from Power NI	N/A	Partially covered by Power NI REGO 30/08/2022 - 29/08/2024
CLEVEDON	Electricity – Meter readings received from FM team	Electricity - Until September 2024 Invoices on Smartest Energy platform and from October 2024 invoices available on Inspired Energy portal.	N/A	Smartest Energy REGO 01/10/2022 - 30/09/2024 REGO and Totalenergies gas and power Ltd. REGO 1/10/2024 - 30/09/2026

NEWCASTLE Q3	Electricity - Half hourly data provided by Smartest Energy prior to October 2024 and emails from Inspired Energy from October 2024 ongoing. Gas - Meter readings received from FM teams	Electricity – Meter readings received from FM teams. Gas – Until September 2024 invoices accessed via Total Energy platform. From October 2024 secondary invoices are accessed via Inspired Energy portal	Electricity -Until September 2024 Invoices on Smartest Energy platform and from October 2024 invoices available on Inspired Energy portal.	Smartest Energy REGO May 2023 – 30/09/2026
CHEADLE PARK SQUARE	Electricity – Meter readings received from FM teams	Landlord supply	N/A	Smartest Energy REGOs 01/04/2023 - 31/03/2024 and 01/04/2024 - 31/03/2025
DARTFORD	Electricity – Half hourly data provided by Smartest Energy prior to October 2024 and emails from Inspired Energy from October 2024 ongoing. Gas - Meter readings received from FM teams	Electricity - Meter readings received from FM teams Gas - Until September 2024 invoices accessed via Total Energy platform. From October 2024 secondary invoices are accessed via Inspired Energy portal	N/A	Smartest Energy REGO October 2023 – 30/09/2026
GIBRALTAR	Electricity - Monthly electricity invoices from the supplier	No secondary data available as no access to meters on site)	N/A	Not covered

The following “pro-rata” approach has been taken for property data that was partially incomplete:

1. Assess available data
2. Divide available data over reported time period
3. Multiply this figure by number of days for the missing period.

Refrigerants

The process for F Gas losses reporting is that all the FMs/property managers provide any F-Gas loss data for their sites each month. This is collated and provided to the CBRE data analyst via SharePoint and combined with the energy reporting as per the above.

3.3.3 Fleet and Company Car Data Sources

Operational Fleet (Fleet Team)

Operational Fleet data is downloaded from Shell Fuel Cards and Allstar on a monthly basis by The AA fleet team and runs for the calendar month. This comes in the form of fuel litres and litres of fuel per transport type. HVO fuel reports are received monthly from Certas, this comes in the form of fuel litres and is applicable to one transport type, recovery HGV's. Operational job tasks are produced on a monthly basis by the AA. This data is collated by the AA and presented to CBRE as part of a monthly fleet report.

Company Car

Fuel cards (Fleet Team)

Company car data is received in the form of fuel cards or mileage claims. Fuel card data is supplied by Arval on a monthly basis and consists of transactional fuel volumes and runs by calendar month.

The AA Group (Financial Shared Services Team)

The AA Group Company Cars data is sourced from Mileage claims are received in the form of business miles undertaken and Manufacturer Vehicle CO_2 rating.

The AA Cars (Financial Shared Services team)

The AA Cars owned company cars, the data is sourced from business miles undertaken, fuel type and engine size.

AA Media Team

AA Limited has operational control of AA Media business mileage for the period 1st November 2024 – January 31st 2025 and have collated monthly mileage data for company cars.

Hire Car & Grey Fleet

Scope 3 Hire Car and Grey Fleet data is supplied by the Financial Shared Services team . Grey fleet business mileage is provided through business mileage claims. Hire car mileage is supplied by our third-party car hire supplier (Enterprise).

3.3.4 Data Management

A number of personnel, processes and systems are involved in providing the data needed to compile The AA's GHG inventory. The high-level GHG reporting processes are outlined in Figure 1 in the Executive Summary. The emissions sources, sources for activity data and details of evidence are summarised in Table 2 in the Executive Summary. Roles and responsibilities of all personnel involved in managing data relating to the GHG inventory are listed in Appendix 1.

All activity data are stored on CBRE's secure server as well as the CBRE Sharepoint to allow file sharing with the AA. Data is categorised by emissions scope and source.

Data and records are managed and retained in accordance with the AA Records Management Policy.

3.4 Emission Calculation Methodology - Property

This section relates to the overall methodology used for the calculation of Scope 1 and 2 emissions relating to the AA's property portfolio. The AA Limited's reporting strategy has been developed in line with the requirements of the WRI / WBCSD Greenhouse Gas Protocol (2004 revised edition).

3.4.1 Emission Calculations

The method used to calculate emissions is to use activity data relating to the AA Limited's operations (for example, kilowatt-hours electricity consumed, litres of fuel used, kilograms of refrigerants used), and multiply by a standard emissions conversion factor:

GHG Emissions = Activity Data x Emissions Conversion Factor

3.4.2 Conversion Factors

Emission conversion factors are taken from GHG Conversion Factor Repository launched by DEFRA in June 2013. This new repository was launched in line with the introduction of the Mandatory GHG Reporting regulations, which came into effect in October 2013, and brings the DEFRA factor set more in line with standard GHG Protocol reporting processes. New conversion factors are added on an annual basis, for example, to reflect changes to the electricity generation mix for the current year.

The Global Warming Potentials (GWPs) used in the calculation of CO_2e in the DEFRA conversion factors used are based on the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR5).

Gibraltar, a site which has not been in the reporting scope prior to FY23, is a British Overseas Territory. Since 2015, the GHG Conversion Factor Repository launched by DEFRA has stopped providing a 'Rest of the World' electricity emission factor. In the absence of this, the IEA emission factor for Gibraltar of 0.5054 $kgCO_2e/kWh$ was used.

A sample list of relevant conversion factors used can be found in Appendix 3, these are taken from sources such as DEFRA, AIB for residual fuel mix, IEA for Gibraltar and where necessary the suppliers emission factors (for market based emissions).

3.4.3 Market-Based Scope 2 Emission Factors

As per the guidance set out by the GHG Protocol, The AA calculates Scope 2 emissions using a dual reporting approach, publishing both a location-based footprint (using regional average grid-mix), and a market-based footprint (determined from suppliers' standard fuel mix).

Instead of taking emission factors based on the country of residence, the guidelines require the use of emission factors supplied by the relevant energy suppliers.

Emission factors are provided by suppliers when feasible to cover REGO or conventional supplies. Where this is not available, UK Residual Mix by the Association of Issuing Bodes (AIB, latest version 2023) factors are used. Where REGOs are in place, as is the case across the UK portfolio, the market based emission factor is zero.

There is no supplier quoted EF for Gibraltar. There is no REDIS Factor under the GHG Protocol Scope 2 Guidance, for Gibraltar. The REDIS factors for Spain and Great Britain are lower than the IEA country EF which is probably the most accurate. Therefore this has been selected to be conservative.

A full list of the GHG emission factors used in this report can be found in Appendix 3.

3.5 Emission Calculation Methodology – Fleet and Hire Car

Operational Fleet (Fleet Team)

Operational Fleet data is downloaded from Shell, Allstar Fuel Cards on a monthly basis. This comes in the form of fuel litres and details litres of fuel per transport type. The diesel and petrol average biofuel blend DEFRA emission factor ($KgCO_2e$ / litre) is used to calculate emissions.

Company Car Data

Fuel cards (Fleet Team)

The diesel and petrol average biofuel blend emission factors ($KgCO_2e$ / litre) are used to calculate scope 1 emissions. UK electricity emission factor (Kg CO_2e / kWh) is used to calculate scope 2 EV emissions.

The AA Group (Financial Shared Services Team)

A “real world uplift” factor has been applied of 22.31% to these emissions, the source being 2024 Government greenhouse gas conversion factors for company reporting: Methodology paper) - Table 16: Average Real World Uplift) (see Appendix 5 for more information). Mileage is multiplied by the supplied vehicle CO_2 rating and real world uplift is then applied to calculate scope 1 emissions.
For scope 2 emissions from EV’s, DEFRA “UK Electricity for EVs” factors are used to calculate EV and PHEV emissions.
Due to the nature of the data, an estimation of unclaimed miles has been applied across the company car and grey fleet data for January 2025. This is estimated based on analysis of regular claimants.

The AA Cars (Financial Shared Services Team)

DEFRA “Passenger Vehicle” emission factors for diesel and petrol, dependent on engine size, are used to calculate scope 1 emissions. DEFRA “UK Electricity for EVs” factors are used to calculate EV scope 2 emissions.

AA Media Team

DEFRA “Passenger Vehicle” emission factors for diesel and petrol, dependent on engine size, are used to calculate scope 1 emissions. Hire Car & Grey Fleet

Scope 3 Hire Car and Grey Fleet data is supplied by the Financial Shared Services Team.

Where the Enterprise rental car data contained anomalous mileage values (> 500 miles per rental day). The AA queries the entries with the employee who rented the vehicle and where possible, manually updates the mileage value. Where this is not possible, the median of non-anomalous values was taken to obtain the average number of miles per rental day for the reporting year. This average distance travelled per rental day was applied to the anomalous entries in order to normalise the high values. DEFRA emission factors were then applied based on the fuel type and engine size data provided by Enterprise. The AA is working with Enterprise to attempt to eliminate the number of anomalous values.

For grey fleet, DEFRA emission factor by fuel type, dependent on car size has been applied to calculate grey fleet emissions.

Electric Vehicles (EVs)

Location-based and market-based emissions are calculated for EVs.

EVs are operational vehicles which are often recharged at the AA site facilities, energy for this is reported in “Scope 2 Property” emissions. This also includes personal and company cars that are charged at the AA site facilities.

Where the Comp Fleet EV is charged on the national network this is accounted for using Charge Card data and accounted within “Scope 2 EV Charging” emissions. Mina Allstar and Rightcharge are currently the only suppliers. There is potential for double counting of these emissions within the grey fleet emissions due to no method in differentiating between the two.

The AA Group Company Cars EV consumption is provided in miles, in order to calculate market based emissions associated with these EV’s, mileage was converted to kWh using the DEFRA SECR conversion factors.

The AIB for residual fuel mix emission factor was applied to all scope 2 EV data to provide market based emissions.

EV’s that come under the grey fleet and hire car have been accounted for under Scope 3 emissions.

Hydrogen Vehicles

There is one hydrogen vehicle which is an owned vehicle which was not on operational duty during the period FY25.

The refuelling is done at a site that produces hydrogen using an onsite hydrolyser which is powered by purchased renewable electricity and is therefore accounted for at zero scope 1 & 2 emissions Please see Appendix 6 for evidence of this.

3.6 Emissions over Time

3.6.1 Baseline Year

The baseline year was reviewed in FY21 for the GHG inventory and reset as 2019/20. The baseline has been recalculated due to the new ownership that has taken place moving from The AA Plc to The AA Limited. 2019/20 was used due to the impact of Covid-19 on the 2020/21 dataset. The GHG dataset has been collated to meet the requirements of the Companies Act 2006 (Strategic and Directors’ Reports) Regulations 2013.

The 2019/20 baseline has been retained as major GHG sources such as fuel from operational fleet (circa 95% of GHG emissions), workforce and the key buildings of Basingstoke, Oldbury, Newcastle and Cheadle (up to 17th October 2022) remain.

3.6.2 Emission Reduction Targets

The group have retained the following emission reduction targets relevant to FY25.

- Buildings - Maintain 2019/20 (FY20) levels of consumption: Emissions per square foot.
- Operational fleet - Achieve 5% reduction in overall road operations fuel use (litres) compared to 2019/20 (FY20) levels of consumption.

3.6.3 Intensity Ratios

Emissions must be expressed by way of an intensity ratio. Intensity ratios compare emissions data with an appropriate business metric which allows for comparison of performance over time and with similar types of organisations.

The AA Limited discloses its emissions so as to reflect the share of environmental impact across the business, in particular with regard to emissions from property, and emissions from the operational fleet. Emissions will be considered with regard for:

Occupied Floor Area – The AA Corporation Limited sites

Number of operational job tasks – The AA Breakdown & Recovery Operations Confirmation of floor area and number of job tasks was provided by the responsible persons listed in Appendix 1. NB: fuel consumption used in this calculation is based on those vehicle groups which relate to job tasks only to retain accuracy. These groups also account for the majority of vehicle emissions.

3.7 Auditing and Verification

CBRE Ltd has been engaged to assist in the collation of an accurate and transparent GHG submission.

As part of the GHG reporting process, CBRE executes an internal quality assurance process by a member of the Sustainability team not directly involved in the reporting.

As part of the GHG reporting process, the AA conducts internal quality assurance processes by a member of the Sustainability team not directly involved in the reporting.

For the FY25 reporting year, the AA Limited will be using DNV to independently verify the accuracy, completeness and consistency of GHG emissions data against ISO 14064-1 and ISO 14064-3 , to a limited level of assurance.

3.8 Next Steps

For future years, the reporting strategy for reporting will continue to be developed, in order to include the following:

- Scope 3 emissions

4. 2024/25 GHG FOOTPRINT

4.1 Property Portfolio

AA Limited has occupied property in the United Kingdom. Where it has direct responsibility for the energy supply or where there is a sub metered supply from the landlord, this has been included in the GHG footprint, as outlined below in Table 11.

The sites of Oldbury and Basingstoke are separately billed for car park lighting. This data is not included in GHG reporting due to the negligible consumption on both sites (c.150kWh at Basingstoke and 50kWh at Oldbury per month), which is not material to the GHG calculation. This consumption will continue to be monitored and reviewed should any substantial increase in usage occur.

A list of the contacts that provided consumption data for these sites can be found in the Appendix 1.

Table 9 – Property List Financial Year 2024/25 (1st February 2024 – 31st January 2025)

Country	Address	Date Acquired (if applicable)	Date Disposed (if applicable)	In Scope?
United Kingdom	Fanum House, Basing View, Basingstoke, Hampshire RG21 4EA			Yes
	The AA, Plant, Level Three, Basing View, Basingstoke, Hampshire, RG21 4HG	28/10/2024		Yes
	Swallowfield One, Wolverhampton Road, Oldbury B69 1AB			Yes
	Bluefin Building, 10th floor, 110 Southwark Street, London, SE1 0SU			Yes
	Newcastle Q3, Quorum Business Park, Benton Lane, Newcastle NE12 8EX			Yes
	Part Second Floor, Park Square, Cheadle, Stockport, SK3 OXN			Yes
	Unit 23 Quadrant Court Crossways Business Park, Dartford, DA9 9AY			Yes
	Ground, First & Second Floor Century Place, Tunbridge Wells, TN2 3EH			F-gas only
	Unit 10, IO Centre Nash Road, Old Forge Drive, Redditch, Worcestershire B89 7AS			Yes
	Unit 3, Singer Way, Woburn Road Industrial Estate, Kempston, Bedford, MK42 7AW			Yes
	Unit 4 West Bank Drive, 5 West Bank Drive, Belfast, BT3 9IL			Yes
	Unit 8 Carey Industrial Estate Clevedon, BS21 6RR			Yes
	Cardiff, 16th- part 17th Floors, Capital Tower, Greyfriars Road, Cardiff, CF10 3AZ			F-gas only
	Fifth Floor Tower Building, Pera Business Park, Nottingham Road, Melton Mowbray, Leicestershire, LE13 0PB			No
	Ground floor, Millers House, Roydon Road, Stanstead Abbotts, SG12 8HN			No
	100 Penilee, Glasgow G54 4UW			No

	2-3 Quayside House, Quayside, Salts Mill Road, Shipley, West Yorkshire, BD18 3ST	01/02/2024		No
	Dundalk	01/02/2024		No
	AA Media Ltd, Grove House, Lutyens Close, Basingstoke, Hants, RG24 8AG	1/11/2024		No
	AA Media Ltd, Eurotunnel Shop	1/11/2024		No
British Overseas Territories	Unit 2/1 Waterport Place, Waterport road, , Gibraltar GX11 1AA			Yes

4.2 Operational Fleet

The AA Limited has previously reported on their operational fleet in the UK & Ireland, however, only the UK Fleet is still reported.

Table 10 – Operational Fleet February 2024 – January 2025

Country	Fuel Type	Fleet Type
United Kingdom	Diesel, Petrol, HVO, Electricity	The AA UK Roadside Breakdown Service including Roadside Service, Battery Assist, Recovery Operations, Prestige accounts e.g. VW Assist & JLR, Fuel and Key Assist, AA Signs, Training, Aston Barclay Vehicle Inspections Vehicle Recalls, Vehicle Inspections & Heritage Fleet.

4.3 Company Cars

The AA Limited also reports on company cars that are used by employees, and for which the AA Limited directly pays or reimburses travel.

Table 11 – Company Cars Financial Year 2024/25 (1st February – 31st January)

Country	Fuel Type	Purchasing Process	Coverage	Reporting Approach
United Kingdom	Diesel and Petrol	No Fuel Card	The AA reimburses using the HMRC rates based on fuel type/engine size. (Data provided by the Manager of Business Support FSS AA Finance)	AA Group Company Car Fleet emissions calculated using vehicle gCO_2/km rating +22.31% (2021 data is the most recent published) uplift for driving conditions. Accounted for on date of claim (previous years report rerun to check/account for any late submissions circa 2.7%).
			The AA reimburses using the HMRC rates based on fuel type/engine size.	AA Cars company car fleet emissions calculated using vehicle gCO_2/km rating

			(Data provided by the Credit Controller)	+22.31% uplift for driving conditions. Accounted for on a monthly basis and checked against vehicle telematics data to ensure data accuracy.
	Diesel, Diesel Oil & Petrol	Fuel Card	Data includes all fuel purchased covering both business & private usage	Determined no approach to differentiate between business & private. All emissions included for completeness, & minimal contribution to total emissions. Emissions calculated using volume of fuel multiplied by associated DEFRA conversion factors.
	Electricity	Charge cards	Data includes all EV charging purchased covering business usage	Emissions calculated using volume of electricity purchased multiplied by Scope 2 electricity emission factor from DEFRA.

4.4 Assumptions

A number of assumptions have been made in calculating emissions, which are detailed in the relevant sections of this document and summarised below.

4.4.1 Biofuel

Diesel and petrol average biofuel blends have been assumed to be the Scope 1 fuel type for mobile combustion. Average biofuel blend conversion factors are the standard factor used for standard forecourt fuel, which contains a small blend of biofuel.

Fuels with biogenic content have 'outside of scopes' emissions factors which should be used to fully account for the emissions from combustion of these fuels. The AA has therefore calculated their 'Out of Scope' emissions to account for petrol, diesel biofuel and HVO use.

4.4.2 Company Car Emissions

Company car consumption data is compiled according to the following methodologies:

4. Company Car (Fuel Card)
   - Data provided includes all fuel purchased in the compliance year, including both business and private usage, with no method for differentiating between the two.
   - Given the minimal contribution to total emissions, and the complications around estimating amount used for business and travel, all fuel card emissions have been included in the GHG footprint.
5. Company Cars (No Fuel Card)
   - Data provided through direct reimbursement for business.
   - For data provided by the Manager of Business Support FSS AA Finance and Credit Controller AA Cars consumption information is not included, only mileage, fuel type and the manufacturer CO_2 rating. Emissions are calculated by converting to CO_2, and a 22.31% uplift is applied for driving

conditions, in accordance with DEFRA guidance. Company car fuel claims are accounted for on their transaction date and claims can potentially be submitted several weeks after the fuel was purchased. This can lead to circa 5% under-reporting. Going into the future the AA is looking to tighten this process by communicating to staff to submit expenses in timely manner and monitor this.

4.4.3 Operational Fleet Emissions

Fuel card transactions below 10 litres are discounted as these are assumed to be fuel bought to refuelling of customer vehicles in a breakdown situation.

Please note that Scope 1 fugitive emissions from the AA Fleet vehicle air conditioning systems are not included in the footprint due to poor availability of reliable data from vehicle servicing suppliers.

4.5 Uncertainties

AA Limited shall assess the uncertainty associated with their quantification approaches (e.g., data used for quantification and models), and determine the uncertainty at the GHG inventory category level.

Where quantitative estimation of uncertainty is not possible or cost effective, it shall be justified, and a qualitative assessment shall be conducted.

Following is a summary of the assessment of uncertainties which apply to the GHG reporting of The AA.

4.5.1 Meter Accuracy

- *Natural Gas* – meter accuracy is beyond The AA's control. Possible guidance for uncertainties could be taken from UK ETS "low emitter" guidance. Even if a worst-case scenario is assumed and that The AA's gas meters are an accuracy class of 1.5 and are running at low flow, then 6% can be adopted as the Maximum Permissible Error in Service (MPES) with an uncertainty of 6.08%.
- *Electricity* – the Meters (Certification) Regulations 1998 states the permitted margins of error shall not exceed plus 2.5% or minus 3.5% at any load at which the meter is designed to operate (Condition 7). Electricity meters are beyond The AA's control.
- *Liquid fuels derived from fiscal meters* – possible guidance could be taken from UK ETS guidance which gives a default uncertainty of 0.5% from any fiscally delivered fuel. Metering accuracy is not the AA's control.

4.6 Scope 1 Emissions Summary

In line with the property and transport portfolios outlined, below is a full list of the reportable Scope 1 emissions for 2024/25, including consumption, applied emissions factors, and total calculated emissions. Please note that operations disposed in the previous reporting years have been included for completeness. Only 2019/20 data has been verified in accordance with ISO 14064-1 to a reasonable level of assurance, 2020/2021 onwards been verified in accordance with ISO 14064-1 to a limited level of assurance.

Table 4 – Scope 1 Emissions Summary

Activity/Site	Fuel Type	Unit	2024/25 Consumption	Emission Factor	Total Emissions	2023/24 Consumption	Emission Factor	Total Emissions	2022/23 Consumption	Emission Factor	Total Emissions	2021/22 Consumption	Emission Factor	Total Emissions	2020/21 Consumption	Emission Factor	Total Emissions	2019/20 Consumption	Emission Factor	Total Emissions
Transport (Fuel Cards & Mileage)				(kgCO2e/unit)	(tCO2e)		(kgCO2e/unit)	(tCO2e)		(kgCO2e/unit)	(tCO2e)		(kgCO2e/unit)	(tCO2e)		(kgCO2e/unit)	(tCO2e)		(kgCO2e/unit)	(tCO2e)
UK Op Fleet	Diesel	L	14,044,064	2.51279	35,291	13,974,283	2.51206	35,104	13,229,416	2.55784	33,839	12,655,290	2.51233	31,794	12,369,214	2.54603	31,492	14,751,966	2.5941	38,268
	Petrol	L	104,976	2.08440	219	107,462	2.09747	225	93,636	2.16185	202	53,908	2.19352	118	49,613	2.16802	108	26,340	2.2090	58
	HVO	L	70,144	0.03558	2.5	636	0.03558	0.02	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
UK Fuel Card	Diesel	L	0	2.51279	0	1,516	2.51206	4	3,742	2.55784	10	2,962	2.51233	7	7,215	2.54603	18	23,544	2.5941	61
	Petrol	L	44,709	2.08440	93	31,297	2.09747	66	30,979	2.16185	67	32,689	2.19352	72	34,980	2.16802	76	84,071	2.2090	186
	Hydrogen	Kg	5	0.00000	0	17	0.00000	0	5	0.00000	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
UK Mileage	Distance	km	1,459,285	Multiple	105	1,270,886	Multiple	108	1,529,233	Multiple	126	-	Multiple	84	-	Multiple	77	-	Multiple	332
Total Scope 1 Emissions from Transport					35,710			35,507			34,243			32,075			31,771	14,886,412		38,906
Property (Natural Gas)																				
Redditch	Gas	kWh	119,642	0.18290	22	77,880	0.18293	14	85,376	0.18254	16	70,568	0.18316	13	68,357	0.18387	13	86,401	0.1839	16
Belfast	Gas	kWh	0	0.18290	0	2,610	0.18293	0	0	0.18254	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Bedford	Gas	kWh	41,765	0.18290	8	0	0.18293	0	26,475	0.18254	5	7,809	0.18316	1	3,976	0.18387	1	22,699	0.1839	4
Clevedon	Gas	kWh	0	0.18290	0	0	0.18293	0	0	0.18254	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Basingstoke-Fanum	Gas	kWh	1,706,042	0.18290	312	2,377,994	0.18293	435	2,440,759	0.18254	446	2,848,200	0.18316	522	2,641,183	0.18387	486	3,236,599	0.1839	595
Basingstoke-Plant	Gas	kWh	0	0.18290	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A			
Cheadle	Gas	kWh	N/A	N/A	N/A	N/A	N/A	N/A	395,562	0.18254	72	1,318,493	0.18316	241	1,029,130	0.18387	189	757,650	0.1839	139
Cheadle Park Square	Gas	kWh	0	0.18290	0	0	0.18293	0	0	0.18254	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Newcastle	Gas	kWh	N/A	N/A	N/A	412,825	0.18293	76	1,548,567	0.18254	283	1,944,660	0.18316	356	1,654,776	0.18387	304	1,474,403	0.1839	271

Newcastle Q3	Gas	kWh	36,247	0.18290	7	59,718	0.18293	11	2,378	0.18254	0.4	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Oldbury	Gas	kWh	2,078,814	0.18290	380	1,765,118	0.18293	323	1,953,523	0.18254	357	3,657,198	0.18316	670	2,633,000	0.18387	484	1,779,625	0.1839	327
London	Gas	kWh	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	0.18316	0	0	0.18387	0	0	0.1839	0
London BlueFin	Gas	kWh	0	0.18290	0	0	0.18293	0	0	0.18254	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Dartford	Gas	kWh	16,597	0.18290	3	21,239	0.18293	4	9,902	0.18254	2	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Gibraltar	Gas	kWh	0	N/A	N/A	0	N/A	N/A	0	N/A	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Property (Heating Oil)																				
Redditch	Gas Oil	L	0	2.75541	0	0	2.75541	0	0	2.75857	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Belfast	Gas Oil	L	0	2.75541	0	0	2.75541	0	0	2.75857	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Bedford	Gas Oil	L	0	2.75541	0	0	2.75541	0	0	2.75857	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Clevedon	Gas Oil	L	0	2.75541	0	0	2.75541	0	0	2.75857	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Basingstoke-Fanum	Gas Oil	L	0	2.75541	0	25	2.75541	0.07	200	2.75857	0.6	0	2.75857	0	0	2.75776	0	0	2.7582	0
Basingstoke-Plant	Gas Oil	L	0	2.75541	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A			
Cheadle	Gas Oil	L	N/A	N/A	N/A	N/A	N/A	N/A	0	2.75857	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Cheadle Park Square	Gas Oil	L	0	2.75541	0	0	2.75541	0	0	2.75857	0	950	0.18316	3	115	2.75776	0.317	30	2.7582	0
Newcastle	Gas Oil	L	N/A	N/A	N/A	25	2.75541	0.07	165	2.75857	0.5	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Newcastle Q3	Gas Oil	L	0	2.75541	0	0	2.75541	0	0	2.75857	0	850	0.18316	2	1,050	2.75776	3	0	2.7582	0
Oldbury	Gas Oil	L	350	2.75541	0.96	50	2.75541	0.14	200	2.75857	0.6	998	0.18316	3	900	2.75776	2.482	350	2.7582	1
London	Gas Oil	L	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	0.18316	0	0	2.75776	0	0	2.7582	0
London BlueFin	Gas Oil	L	0	2.75541	0	0	2.75541	0	0	2.75857	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Dartford	Gas Oil	L	0	2.75541	0	0	2.75541	0	0	2.75857	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Gibraltar	Gas Oil	L	0	N/A	N/A	0	N/A	N/A	0	N/A	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Property (Refrigerants)																				
Basingstoke-Fanum	R410A	kg	11	1924	22	12	1924	23	0.4	2088	1	7	2088	15	6	2088	13	13	2088	27
Basingstoke-Fanum	R404A	kg	0.10	3943	0.4	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Oldbury	R407C	kg	117.6	1624	191.0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	64	1774	113	26	1774	47
Cardiff	R410A	kg	20.8	1924	40.0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Tunbridge Wells	R410A	kg	N/A	N/A	N/A	N/A	N/A	N/A	24	2088	50	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Newcastle Q3	R410A	kg	N/A	N/A	N/A	21	1924	41	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Cheadle	R410A	kg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	36	2088	75	N/A	N/A	N/A	11	2088	23

Cheadle	R407C	kg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	8	1774	13	3	1774	5	N/A	N/A	N/A
Newcastle	R410A	kg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1	2088	3	N/A	N/A	N/A	N/A	N/A	N/A
Oldbury	R410A	kg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	11	2088	24	N/A	N/A	N/A	N/A	N/A	N/A
Basingstoke	R417A	kg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3	2346	7	N/A	N/A	N/A
Basingstoke	R407C	kg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	20	1774	35	63	1774	111
Newcastle	R407C	kg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	110	1774	195	N/A	N/A	N/A
Basingstoke	MO99	kg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	10	2346	23
Newcastle	R404A	kg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2	3922	8
Newcastle	R134A	kg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1	1430	1
Total Scope 1 Emissions from Property					986			927			1,232			1,941			1,850			1,594
Total Scope 1 Emissions					36,696.05			36,434.04			35,475.74			34,016.04			33,621.02			40,500.00

Note 1 - We now report on operational fleet fuel from our main fuel card supplier by calendar month to align with the reporting period for other business KPIs. Consequently, our FY25 fuel emissions includes fuel for the 26th - 31st January 2025 equating to 619 tonnes of CO_2e (formerly to be included FY26) and excludes fuel for the 26th - 31st January 2024 equating to 606 tonnes of CO_2e (formerly to be included in FY25). The net result is an additional 13 tonnes of CO_2e, equating to 0.04% of our operational fleet emissions, will be included in our FY25 figures and we think this an appropriate adjustment to ensure we can have a 365 period to compare with prior years whilst also aligning with other business reporting periods from FY25 onwards.

4.7 Scope 2 Emissions Summary

In line with the property portfolio outlined, below is a full list of the reportable Scope 2 emissions for 2024/25, including consumption, the applied emissions factors, and the total calculated emissions, for both location and market based calculated emissions. Please note that sites disposed in the previous two reporting years have been included for completeness. Only 2019/20 data (the baseline year) has been verified in accordance with ISO 14064-1 to a reasonable level of assurance, 2020/21 onwards has been verified in accordance with ISO 14064-1 to a limited level of assurance.

Table 13 – Scope 2 Emissions Summary

	FY25					FY24				
Site	Electricity Consumption	Emission Factor (location)	Total Emissions (location)	Emission Factor (market-based)	Total Emissions (market-based)	Electricity Consumption	Emission Factor (location)	Total Emissions (location)	Emission Factor (market-based)	Total Emissions (market-based)
Property (Electricity)	(kWh)	(kgCO2e/kWh)	(tCO2e)	(kgCO2/kWh)	(tCO2)	(kWh)	(kgCO2e/kWh)	(tCO2e)	(kgCO2/kWh)	(tCO2)
Redditch	34,259	0.207	7.1	0	0	37,152	0.207	7.7	0	0
Belfast	9,043	0.207	1.9	0.34	1.5	8,457	0.207	1.8	0	0
Bedford	17,907	0.207	3.7	0.42	7.4	17,050	0.207	3.5	0	0
Clevedon	2,461	0.207	0.5	0	0	1,849	0.207	0.4	0	0
Basingstoke-Fanum	1,530,470	0.207	316.9	0.00	0.0	1,814,805	0.207	375.8	0	0
Basingstoke-Plant	73,154	0.207	15.1	0.47	34.1	N/A	N/A	N/A	N/A	N/A
Cheadle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Cheadle Park Square	55,069	0.207	11.4	0	0	59,800	0.207	12.4	0	0
Newcastle	N/A	N/A	N/A	N/A	N/A	167,960	0.207	34.8	0	0
Newcastle Q3	266,308	0.207	55.1	0	0	300,664	0.207	62.3	0	0
Oldbury	1,926,466	0.207	398.9	0	0	1,774,640	0.207	367.5	0	0
London	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
London Blue Fin	26,847	0.207	5.6	0	0	50,627	0.207	10.5	0	0
Dartford	40,835	0.207	8.5	0	0	46,835	0.207	9.7	0	0
Gibraltar	7,321	0.505	3.7	0.505	3.70	10,126	0.505	5.1	0.505	5.12
EV Charging										
EV Charging	331,723		68.8		128.84	201,434		41.7		73.55
Total Scope 2 Emissions	4,321,863		897		176	4,491,400		933		79

	FY23					FY22				
Site	Electricity Consumption	Emission Factor (location)	Total Emissions (location)	Emission Factor (market-based)	Total Emissions (market-based)	Electricity Consumption	Emission Factor (location)	Total Emissions (location)	Emission Factor (market-based)	Total Emissions (market-based)
Property (Electricity)	(kWh)	(kgCO2e/kWh)	(tCO2e)	(kgCO2/kWh)	(tCO2)	(kWh)	(kgCO2e/kWh)	(tCO2e)	(kgCO2/kWh)	(tCO2)
Redditch	43,058	0.193	8.3	0.000	0	44,104	0.21233	9.4	0	0.00000
Belfast	9,187	0.193	1.8	0.316	1.519	7,511	0.21233	1.6	0	1.77999
Bedford	18,090	0.193	3.5	0.351	6.353	17,086	0.21233	3.6	0	5.39921
Clevedon	9,713	0.193	1.9	0.000	0	0	0.21233	0.0	0	0.00000
Basingstoke-Fanum	2,619,109	0.193	506.5	0.000	0	3,140,102	0.21233	666.7	0	0.00000
Basingstoke-Plant	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Cheadle	393,205	0.193	76.0	0.000	0	929,517	0.21233	197.4	0	0.00000
Cheadle Park Square	17,925	0.193	3.5	0.000	0	N/A	N/A	N/A	N/A	N/A
Newcastle	1,061,758	0.193	205.3	0.000	0	1,444,019	0.21233	306.6	0	0.00000
Newcastle Q3	907	0.193	0.2	0.409	0.371	N/A	N/A	N/A	N/A	N/A
Oldbury	1,817,662	0.193	351.5	0.000	0	2,269,331	0.21233	481.8	0	0.00000
London	N/A	N/A	N/A	N/A	N/A	32,203	0.21233	6.8	0	6.48733
London Blue Fin	49,218	0.193	9.5	0.000	0	N/A	N/A	N/A	N/A	N/A
Dartford	33,081	0.193	6.4	0.082	2.713	N/A	N/A	N/A	N/A	N/A
Gibraltar	11,717	0.662	7.8	0.662	7.760	N/A	N/A	N/A	N/A	N/A
EV Charging										
EV Charging	11,985	0.193	2.3	0.351	4.209	N/A	N/A	N/A	N/A	N/A
Total Scope 2 Emissions	6,096,617		1,184		23	7,887,963		1,675		14

	FY21					FY20				
Site	Electricity Consumption	Emission Factor (location)	Total Emissions (location)	Emission Factor (market-based)	Total Emissions (market-based)	Electricity Consumption	Emission Factor (location)	Total Emissions (location)	Emission Factor (market-based)	Total Emissions (market-based)
Property (Electricity)	(kWh)	(kgCO2e/kWh)	(tCO2e)	(kgCO2/kWh)	(tCO2)	(kWh)	(kgCO2e/kWh)	(tCO2e)	(kgCO2/kWh)	(tCO2)
Redditch	34,041	0.23314	7.9	0	0.00000	45,118	0.25560	11.5	0	1.35373
Belfast	4,704	0.23314	1.1	0	1.42061	8,389	0.25560	2.1	0	3.71633
Bedford	16,752	0.23314	3.9	0	5.82148	22,513	0.25560	5.8	0	8.56662
Clevedon	0	0.23314	0.0	0	0.00000	0	0.25560	0.0	0	0.00000
Basingstoke-Fanum	2,772,341	0.23314	646.3	0	0.00000	3,815,836	0.25560	975.3	0	88.95608
Basingstoke-Plant	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Cheadle	965,737	0.23314	225.2	0	0.00000	1,195,213	0.25560	305.5	0	24.22109
Cheadle Park Square	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Newcastle	1,317,340	0.23314	307.1	0	0.00000	1,593,832	0.25560	407.4	0	37.94873
Newcastle Q3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Oldbury	2,441,356	0.23314	569.2	0	0.00000	2,577,306	0.25560	658.8	0	55.43026
London	67,267	0.23314	15.7	0	23.37540	100,271	0.25560	25.6	0	38.15496
London Blue Fin	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Dartford	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Gibraltar	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EV Charging										
EV Charging	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Scope 2 Emissions	7,622,935		1,777		31	9,372,058		2,395		262

4.7.1 Intensity Measurement 2 – Floor Area

Table 14 – Energy Intensity by Floor Area

		Gas			Electricity - Location-Based			Electricity - Market-Based		
		FY25			FY25			FY25		
Site	Floor Area (sq ft)	kgCO2e	tCO2e	Intensity (tCO2e/sq ft)	kgCO2e	tCO2e	Intensity (tCO2e/sq ft)	kgCO2e	tCO2e	Intensity (tCO2e/sq ft)
Basingstoke- Fanum	151949	312,035.02	312.035	0.00205	316,883.83	316.884	0.00209	-	-	-
Basingstoke- Plant	7617	-	-	-	15,146.58	15.147	0.00199	34,089.86	34.090	0.00448
Bedford	1335	7,638.79	7.639	0.00572	3,707.68	3.708	0.00278	7,431.48	7.431	0.00557
Belfast	3002	-	-	-	1,872.39	1.872	0.00062	1,463.76	1.464	0.00049
Cheadle Park Square	11725	-	-	-	11,401.98	11.402	0.00097	-	-	-
Clevedon	1032	-	-	-	509.51	0.510	0.00049	-	-	-
Dartford	8180	3,035.53	3.036	0.00037	8,454.82	8.455	0.00103	-	-	-
London Blue Fin	110665	-	-	-	5,558.71	5.559	0.00050	-	-	-
Newcastle Q3	30473	6,629.56	6.630	0.00022	55,139.07	55.139	0.00181	-	-	-
Oldbury	113559	380,215.03	380.215	0.00335	398,874.72	398.875	0.00351	-	-	-
Redditch	11270	21,882.53	21.883	0.00194	7,093.28	7.093	0.00063	-	-	-
Gibraltar	2463	N/A	N/A	N/A	3,700.28	3.700	0.00150	3,700.28	3.700	0.00150
		731,436.47	731.44	0.00207	828,342.86	828.34	0.00234	46,885.38	46.89	0.00013

4.7.2 Intensity Measurement 3 – Operational Job Tasks

Table 15 – Energy Intensity by Operational Job Tasks

Activity	2024/25		2023/24		2022/23		2021/22		2020/21		2019/20	
	Number of jobs	tCO2e/job	Number of jobs	tCO2e/job	Number of jobs	tCO2e/job	Number of jobs	tCO2e/job	Number of jobs	tCO2e/job	Number of jobs	tCO2e/job
UK Operational Fleet	3,308,884[2]	0.01058	3,354,657	0.01039	3,062,051	0.01090	2,926,149	0.01067	2,962,770	0.01054	3,356,213	0.01121
Total Operational Jobs	3,308,884	0.01058	3,354,657	0.01039	3,062,051	0.01090	2,926,149	0.01067	2,962,770	0.01054	3,356,213	0.01121

[2] We have updated our methodology for calculating operational fleet emissions intensity this year to exclude some task types that are completed in third-party vehicles as these do not impact our fleet fuel usage. Our operational task data is also now provided on a monthly basis directly by our insights team and is reviewed by this team before inclusion. This provides a more precise measure of emissions intensity for our fleet and we have restated prior year figures to align with this methodology.

APPENDICES

Appendix 1: Key Personnel Involved in Data Management

Table 16 – Key Personnel

	Site/activity	Responsible Contact	Contact details
Property	UK property (Corporate and Signs)	REDACTED	REDACTED
	Refrigerant losses	REDACTED	REDACTED
Transport	UK Op Fleet and Fuel Card	Daniel Walton (Portfolio Manager) Simone Holding (Fleet Coordinator)	REDACTED REDACTED
	UK Mileage claims	Chris Moy (Business Support Manager, Financial Shared Services)	REDACTED
	UK Company Cars	Wanda Turner (Credit Controller, Financial Shared Services)	REDACTED
Property & Company information	UK property list	John Barnes	REDACTED
	The AA group structure	James Cox	REDACTED
	GHG reporting contact	Annamarie Plant	REDACTED
GHG Reporting and Analysis	CBRE	REDACTED	REDACTED
		REDACTED	REDACTED
		REDACTED	REDACTED
		REDACTED	REDACTED
Internal Audits and Accuracy Checks	The AA	AA Group Internal Audit team Gillian Brown, REDACTED Ben King, REDACTED	

Appendix 2: GHG Emissions Overview and Conversion Factors

All the AA Limited GHG emissions and corresponding emission factors applied for 2024/25 are outlined below. The data from 2019/20 has been verified in accordance with ISO 14064-1 to a reasonable level of assurance, 2020/21 onwards has been verified in accordance with ISO 14064-1 to a limited level of assurance.

Table 17 – FY25 GHG Scope 1 Emissions Overview and Breakdown of Emission Factors Applied

Activity/Site	Fuel Type	Unit	2024/25 Consumption	Emission Factor				Total Emissions			
Transport (Fuel Cards & Mileage)				($kgCO_2e$/unit)	($kgCO_2$/unit)	($kgCH_4$/unit)	(kgN_2O/unit)	tCO_2e	tCO2	tCH4	tN2O
UK Op Fleet	Diesel	L	14,044,369	2.513	2.47960	0.00029	0.03290	35,290.55	34,824.42	4.07	462.06
	Petrol	L	104,976	2.084	2.07047	0.00806	0.00587	218.81	217.35	0.85	0.62
	HVO	L	70,144	0.036				2.50	-		-
UK Fuel Card	Diesel	L	0	2.513	2.47960	0.00029	0.03290	-	-	-	-
	Petrol	L	44,709	2.084	2.07047	0.00806	0.00587	93.19	92.57	0.36	0.26
	Hydrogen	Kg	4.62	0.000	0.000	0.000	0.000	-	-	-	-
UK Mileage	Mileage	km	1,529,233	Multiple	Multiple	Multiple	Multiple	105.17			
Total Scope 1 Emissions from Transport								35710.2	35134.3	5.3	462.9
Property (Natural Gas)											
Redditch	Gas	kWh	119,642	0.183	0.18253	0.00028	0.00009	21.88	21.84	0.03	0.01
Belfast	Gas	kWh	0	0.183	0.18253	0.00028	0.00009	-	-	-	-
Bedford	Gas	kWh	41,765	0.183	0.18253	0.00028	0.00009	7.64	7.62	0.012	0.004

Clevedon	Gas	kWh	0	0.183	0.18253	0.00028	0.00009	-	-	-	-
Basingstoke-Fanum	Gas	kWh	1,706,042	0.183	0.18253	0.00028	0.00009	312.04	311.40	0.48	0.15
Basingstoke-Plant	Gas	kWh	0	0.183	0.18253	0.00028	0.00009	-	-	-	-
Cheadle Park Square	Gas	kWh	0	0.183	0.18253	0.00028	0.00009	-	-	-	-
Newcastle Q3	Gas	kWh	36,247	0.183	0.18253	0.00028	0.00009	6.63	6.62	0.010	0.003
Oldbury	Gas	kWh	2,078,814	0.183	0.18253	0.00028	0.00009	380.22	379.45	0.582	0.187
London BlueFin	Gas	kWh	0	0.183	0.18253	0.00028	0.00009	-	-	-	-
Dartford	Gas	kWh	16,597	0.183	0.18253	0.00028	0.00009	3.04	3.03	0.005	0.001
Gibraltar	Gas	kWh	0	0.183	0.18253	0.00028	0.00009	-	-	-	-
Property (Heating Oil)											
Redditch	Gas Oil	L	0	2.755	2.72417	0.00315	0.02809	-	-	-	-
Belfast	Gas Oil	L	0	2.755	2.72417	0.00315	0.02809	-	-	-	-
Bedford	Gas Oil	L	0	2.755	2.72417	0.00315	0.02809	-	-	-	-
Clevedon	Gas Oil	L	0	2.755	2.72417	0.00315	0.02809	-	-	-	-
Basingstoke-Fanum	Gas Oil	L	0	2.755	2.72417	0.00315	0.02809	-	-	-	-
Basingstoke-Plant	Gas Oil	L	0	2.755	2.72417	0.00315	0.02809	-	-	-	-
Cheadle Park Square	Gas Oil	L	0	2.755	2.72417	0.00315	0.02809	-	-	-	-
Newcastle Q3	Gas Oil	L	0	2.755	2.72417	0.00315	0.02809	-	-	-	-
Oldbury	Gas Oil	L	350	2.755	2.72417	0.00315	0.02809	0.964	0.95	0.001	0.010

London Blue Fin	Gas Oil	L	0	2.755	2.72417	0.00315	0.02809	-	-	-	-
Dartford	Gas Oil	L	0	2.755	2.72417	0.00315	0.02809	-	-	-	-
Gibraltar	Gas Oil	L	0	2.755	2.72417	0.00315	0.02809	-	-	-	-
Property (Refrigerants)											
Basingstoke-Fanum	R410A	kg	11.5	1,924	N/A	N/A	N/A	22.03	N/A	N/A	N/A
Basingstoke-Fanum	R404a	kg	0.1	3,943	N/A	N/A	N/A	0.39	N/A	N/A	N/A
Oldbury	R407c	kg	117.6	1,624	N/A	N/A	N/A	190.98	N/A	N/A	N/A
Cardiff	R410A	kg	20.8	1,924	N/A	N/A	N/A	40.02	N/A	N/A	N/A
Total Scope 1 Emissions from Property								985.8	730.9	1.1	0.4
Total Scope 1 Emissions								36,696.05			

Table 18 – FY25 GHG Scope 2 Emissions Overview and Breakdown of Emission Factors Applied

Activity/Site	Fuel Type	Unit	2024/25 Consumption	Emission Factor				Total Emissions			
Property (Electricity)				($kgCO_2e$/unit)	(kgCO2/unit)	($kgCH_4$/unit)	(kgN_2O/unit)	tCO_2e	tCO_2	tCH4	tN2O
Redditch	Electricity	kWh	34,259	0.207	0.20493	0.00090	0.00122	7.09	7.02	0.03	0.04
Belfast	Electricity	kWh	9,043	0.207	0.20493	0.00090	0.00122	1.87	1.85	0.01	0.01
Bedford	Electricity	kWh	17,907	0.207	0.20493	0.00090	0.00122	3.71	3.67	0.016	0.022
Clevedon	Electricity	kWh	2,461	0.207	0.20493	0.00090	0.00122	0.51	0.50	0.00	0.00
Basingstoke-Fanum	Electricity	kWh	1,530,470	0.207	0.20493	0.00090	0.00122	316.88	313.64	1.38	1.87

Basingstoke-Plant	Electricity	kWh	73,154	0.207	0.20493	0.00090	0.00122	15.15	14.99	0.07	0.09
Cheadle Park Square	Electricity	kWh	55,069	0.207	0.20493	0.00090	0.00122	11.40	11.29	0.050	0.067
Newcastle Q3	Electricity	kWh	266,308	0.207	0.20493	0.00090	0.00122	55.14	54.57	0.240	0.325
Oldbury	Electricity	kWh	1,926,466	0.207	0.20493	0.00090	0.00122	398.87	394.79	1.734	2.350
London Blue Fin	Electricity	kWh	26,847	0.207	0.20493	0.00090	0.00122	5.56	5.50	0.024	0.033
Dartford	Electricity	kWh	40,835	0.207	0.20493	0.00090	0.00122	8.45	8.37	0.037	0.050
Gibraltar	Electricity	kWh	7,321	0.505	0.50490	0.00020	0.00030	3.70	3.70	0.001	0.002
Total Scope 2 Emissions from Property								828.3	819.9	3.6	4.9
EV Charging											
EV Charging	Electricity	kWh	331,723	Multiple	Multiple	Multiple	Multiple	68.79	N/A	N/A	N/A
Total Scope 2 Emissions			4321862.58					897.13			

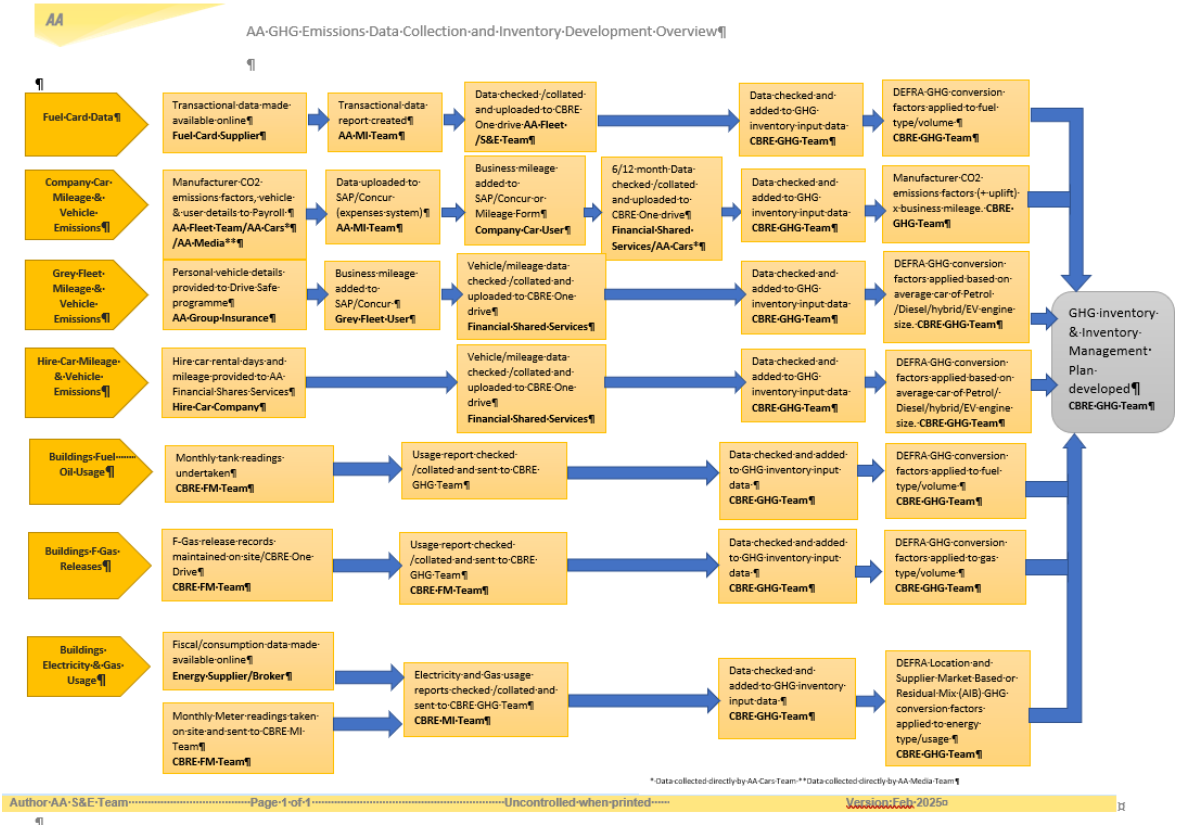
Appendix 3: Emission Factors Used

Figure 4 – Emissions factors used in emissions calculations

Emissions type	Level	Emissions source	Emission Factor FY25	Units	Emissions factor source
Refrigerants	-	R410a	1924	kgCO2e/kg	DEFRA 2024
Refrigerants	-	R404a	3943	kgCO2e/kg	DEFRA 2024
Refrigerants	-	HFC-32	677	kgCO2e/kg	DEFRA 2024
Refrigerants	-	HFC-134a	1300	kgCO2e/kg	DEFRA 2024
Refrigerants	-	R407c	1624	kgCO2e/kg	DEFRA 2024
On-site fuels	Gaseous fuels	Natural gas	0.1829	kgCO2e/kWh (Gross CV)	DEFRA 2024
On-site fuels	Liquid fuels	Gas Oil	2.7554	kgCO2e/litres	DEFRA 2024
Electricity	National	United Kingdom	0.2071	kgCO2e/kWh	DEFRA 2024
Electricity	Residual Fuel Mix	United Kingdom	0.3884	kgCO2e/kWh	European Residual Mixes 2020 (aib-net
Electricity	Provider	Scottish Power	0.4150	kgCO2e/kWh	Where does our energy come from? | G
Electricity	Provider	PowerNI	0.3420	kgCO2e/kWh	What is 'fuel mix'? | Billing FAQs | Power
Electricity	Provider	Tomato	0.4660	kgCO2e/kWh	tomato.energy/fuel-mix
Electricity	Country	Gibraltar	0.5054	kgCO2e/kWh	IEA Emission Factors 2023 Release
Fuels	Liquid fuels	Diesel (average biofuel blend)	2.5128	kgCO2e/L (Diesel)	DEFRA 2024
Fuels	Liquid fuels	Petrol (average biofuel blend)	2.0844	kgCO2e/L (Petrol)	DEFRA 2024
Bioenergy	-	Biodiesel HVO	0.0356	KgCO2/ L	DEFRA 2024
Passenger Vehicles	Small Car	Diesel	0.1399	KgCO2e/km	DEFRA 2024
Passenger Vehicles	Medium Car	Diesel	0.1681	KgCO2e/km	DEFRA 2024
Passenger Vehicles	Large Car	Diesel	0.2073	KgCO2e/km	DEFRA 2024
Passenger Vehicles	Average Car	Diesel	0.1698	KgCO2e/km	DEFRA 2024
Passenger Vehicles	Small Car	Petrol	0.1437	KgCO2e/km	DEFRA 2024
Passenger Vehicles	Medium Car	Petrol	0.1773	KgCO2e/km	DEFRA 2024
Passenger Vehicles	Large Car	Petrol	0.2689	KgCO2e/km	DEFRA 2024
Passenger Vehicles	Average Car Size	Petrol	0.1645	KgCO2e/km	DEFRA 2024
Passenger Vehicles	Small Car	Hybrid	0.1127	KgCO2e/km	DEFRA 2024
Passenger Vehicles	Medium Car	Hybrid	0.1149	KgCO2e/km	DEFRA 2024
Passenger Vehicles	Large Car	Hybrid	0.1549	KgCO2e/km	DEFRA 2024
Passenger Vehicles	Average Car Size	Hybrid	0.1261	KgCO2e/km	DEFRA 2024
Passenger Vehicles	Average Car Size	Plug-in Hybrid Electric Vehicle	0.0936	KgCO2e/km	DEFRA 2024
Passenger Vehicles	Average Car Size	Unknown	0.1669	KgCO2e/km	DEFRA 2024
UK Electricity for EVs	Large Car	Battery Electric	0.0453	KgCO2e/km	DEFRA 2024
UK Electricity for EVs	Average Car Size	Battery Electric	0.0436	KgCO2e/km	DEFRA 2024
UK Electricity for EVs	Average Car Size	Plug-in Hybrid Electric Vehicle	0.0137	KgCO2e/km	DEFRA 2024
SECR kWh UK electricity for EVs	Large Car	Battery Electric	0.2181	kWh (Net CV) / Km	DEFRA 2024
SECR kWh UK electricity for EVs	Average Car Size	Battery Electric	0.2103	kWh (Net CV) / Km	DEFRA 2024
SECR kWh UK electricity for EVs	Average Car Size	Plug-in Hybrid Electric Vehicle	0.0658	kWh (Net CV) / Km	DEFRA 2024
Business Travel	Small Car	Diesel	0.1399	KgCO2e/km	DEFRA 2024
Business Travel	Medium Car	Diesel	0.1681	KgCO2e/km	DEFRA 2024
Business Travel	Large Car	Diesel	0.2073	KgCO2e/km	DEFRA 2024
Business Travel	Average Car	Diesel	0.1698	KgCO2e/km	DEFRA 2024
Business Travel	Small Car	Petrol	0.1437	KgCO2e/km	DEFRA 2024
Business Travel	Medium Car	Petrol	0.1773	KgCO2e/km	DEFRA 2024
Business Travel	Large Car	Petrol	0.2689	KgCO2e/km	DEFRA 2024
Business Travel	Average Car Size	Petrol	0.1645	KgCO2e/km	DEFRA 2024
Business Travel	Medium Car	LPG	0.1763	KgCO2e/km	DEFRA 2024
Business Travel	Small Car	Battery Electric	0.0428	KgCO2e/km	DEFRA 2024
Business Travel	Medium Car	Battery Electric	0.0463	KgCO2e/km	DEFRA 2024
Business Travel	Large Car	Battery Electric	0.0493	KgCO2e/km	DEFRA 2024
Business Travel	Average Car Size	Battery Electric	0.0475	KgCO2e/km	DEFRA 2024
Business Travel	Small Car	Hybrid	0.1127	KgCO2e/km	DEFRA 2024
Business Travel	Medium Car	Hybrid	0.1149	KgCO2e/km	DEFRA 2024
Business Travel	Large Car	Hybrid	0.1549	KgCO2e/km	DEFRA 2024
Business Travel	Average Car Size	Hybrid	0.1261	KgCO2e/km	DEFRA 2024
Business Travel	Average Car Size	Diesel	0.1698	KgCO2e/km	DEFRA 2024
Business Travel	Average Car Size	Petrol	0.1645	KgCO2e/km	DEFRA 2024
Business Travel	Average Car Size	Unkown	0.1669	KgCO2e/km	DEFRA 2024
Outside of Scopes	-	Diesel (average biofuel blend)	0.1600	KgCO2e/L	DEFRA 2024
Outside of Scopes	-	Petrol (average biofuel blend)	0.1300	KgCO2e/L	DEFRA 2024
Outside of Scopes	-	Biodiesel HVO	2.4300	KgCO2e/L	DEFRA 2024
Outside of Scopes	-	Electricity generated	0.1151	KgCO2e/kWh	DEFRA 2024

Appendix 4: Data Collection Process Overview

Figure 5 – Data Collection Process Overview



Appendix 5: Real World Uplift

Figure 6 – 2024 Government Greenhouse Gas Conversion Factors for Company Reporting “Real World Uplift”

2024 Government greenhouse gas conversion factors for company reporting: Methodology paper

Table 16: Average ‘real-world’ uplift for the UK applied to gCO_2/km data

Data year	2007	2008	2009	2010	2011	2012	2013	2014	2015
RW uplift (%)	15.65	18.30	20.95	23.60	26.25	27.63	29.00	33.33	41.50
Data year	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	
RW uplift (%)	38.00	31.50	31.50	31.50	21.67	21.75	22.24	22.31	