

Verification statement

To the stakeholders of Trainline plc

EcoAct, an Eviden Business, was engaged by Trainline plc (Trainline) of 120 Holborn, Clerkenwell, London to provide independent third-party limited verification of its direct (Scope 1) and indirect (Scope 2 and Scope 3) greenhouse gas (GHG) emissions for the period 1st March 2022 to 28th February 2023 (FY23).

Objectives & responsibilities

The objective of this verification was to confirm whether the GHG statements as reported in Trainline's Corporate GHG Emissions report for FY23 were fairly stated and free from material error or omission in accordance with the criteria outlined below.

Trainline are responsible for the organisation's emissions sources and GHG related information as well as the development and maintenance of records and procedures in accordance with its reporting requirements. The EcoAct verification team's responsibility is to express an independent verification opinion on the accuracy of the GHG emissions reported by Trainline and the supporting processes and procedures in place to aggregate and analyse data.

Criteria

- Calculation methodology: World Resources Institute/World Business Council for Sustainable Development Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition (the GHG Protocol);
- Reference methodologies: UK Government Conversion Factors for greenhouse gas (GHG) reporting 2022 (BEIS – Department for Business, Energy & Industrial Strategy), UK and England's carbon footprint to 2020 (DEFRA - Department for Environment, Food & Rural Affairs), The Carbon Footprint of Media Campaigns (fifty-five, 2022), The Hidden Cost of Digital Advertising (Ebiquity, 2022).

Level of Verification and Materiality

A Limited level of verification, aligned with the ISO 14064-3:2019 standard with specification and guidance for the verification and validation of greenhouse gas statements, was conducted.

The organisational boundary of Trainline was established using the operational control approach, which included those sites which were operational in FY23, (five sites across five countries.) The verification team reviewed the source data from Trainline's FY23 Corporate GHG Emissions report to identify emissions sources material to the carbon footprint.

Verification Opinion

Based on the data and information provided by Trainline and the processes and procedures followed, nothing has come to EcoAct's attention to indicate that the following GHG emissions totals are not fairly stated and free from material error:

Trainline Carbon Emission Sources	FY23 Emissions (tCO ₂ e)
Scope 1 Emissions	138.41
Scope 2 Emissions (location-based)	216.04
Scope 2 Emissions (market-based)	3.49

Total tCO₂e Scope 1 and 2 (location-based)	354.45
Total tCO₂e Scope 1 and 2 (market-based)	141.90
Scope 3 CAT 1 - Purchased goods and services	18,015.08
Scope 3 CAT 2 - Capital goods	788.60
Scope 3 CAT 3 – Well-to-tank fuels and electricity	188.57
Scope 3 CAT 4 – Upstream Transportation and distribution	28.11
Scope 3 CAT 5 - Waste	11.76
Scope 3 CAT 6 - Business travel	253.12
Scope 3 CAT 7 – Employee commuting & WFH	631.50
Scope 3 CAT 8 - Upstream leased assets	13.03
Scope 3 CAT 11 – Use of sold products	156.99
Total tCO₂e Scope 1,2 and 3 (location-based)	20,441.21
Total tCO₂e Scope 1,2 and 3 (market-based)	20,228.66

Description of activities

In accordance with the Limited Verification requirement, EcoAct selected and verified sufficient and appropriate evidence, data, and calculations to form the basis of our verification opinion. Selected data for verification included: Scope 1 emissions (combustion of fuels and refrigerants), Scope 2 emissions (electricity) and Scope 3 emissions. Scope 3 categories included in the verification are detailed in the table above.

The verification of Trainline's emissions related information was conducted through the review of selected primary evidence and the testing of its emissions calculations. We have also conducted detailed discussions with key contacts involved in data gathering and reporting to discuss systems, processes and methodologies used to compile the GHG report for FY23.

Amendments to the carbon footprint calculation to correct minor data discrepancies, were made during the verification process by the Trainline and their contracted Carbon Consultants prior to the finalisation of the GHG emissions totals. These discrepancies were not material to the data reported. The final, verified **market-based emissions total for FY23 was 20,228.66 tCO₂e**.

Recommendations

Trainline should:

- Consider using an environmental data management platform to collect activity data on a granular basis and to store supporting evidence year-on-year. A data management platform would increase data accessibility and traceability and support the verification process.
- To improve transparency, a comprehensive summary and methodology document should be documented and available for verification alongside the carbon footprint. This should outline the approach(s) used to compile the report, the methodology for each calculation and estimation or extrapolation of data disclosed, and the final figures for each emission

category. The methodology should be reviewed on a yearly basis to ensure information contained in the report is relevant to the current reporting cycle.

Further detailed findings and recommendations about Trainline's emissions data were made to Trainline's Director of Sustainability throughout the verification.

Verified by:

Robyn Thompson

Robyn Thompson
Sustainability Consultant
EcoAct, an Eviden Company
London, June 2023

Independent review completed by:

Gavin Tivey

Gavin Tivey
Principal Consultant
EcoAct, an Eviden Company
London, June 2023

Statement of Independence

EcoAct is an independent carbon management company. Our team has extensive experience in the verification of carbon data, information, systems, and processes. The data required for the greenhouse gas calculations described herein were compiled by Trainline plc. No member of the EcoAct team has a business relationship with Trainline plc., its Directors or Managers beyond that required of this assignment. To our knowledge there has been no conflict of interest.