



Assurance Statement

Achilles Group Limited (UK Operations)

30 Park Gate, Milton Park, Abingdon, Oxfordshire OX14 4SH

Independent Assurance Report to the Directors of Achilles Group Limited (UK Operations)

We have reviewed the Achilles Group Limited (UK operations) greenhouse gas (GHG) emissions inventory report for the year 01/05/2007 to 30/04/2008. The inventory report is based on historical information which is stated in accordance with the requirements of ISO 14064-1.

Directors Responsibilities

The Achilles Group Limited (UK operations) Directors are responsible for the preparation and presentation of the GHG emissions inventory report, in accordance with ISO 14064-1, that presents fairly a materially correct account of the total quantified GHG emissions and removals, stated in tonnes of carbon dioxide equivalents, for Achilles Group Limited (UK operations) for the 12 month period ended 01/05/2007 to 30/04/2008.

Independent Auditor's Responsibilities

We are responsible for reviewing the GHG emissions inventory report presented by the Achilles Group Limited (UK operations) Directors in order to report to whether, with reasonable assurance, that the emissions inventory is free from material statement.

The verification of an emissions inventory involves performing procedures to obtain evidence about the measurements and other disclosures in the emissions inventory. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the emissions inventory, whether due to fraud or error. In making those risk assessments, the verifier considers internal controls relevant to the entity's preparation and fair presentation of the emissions inventory in order to design verification procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

We believe that the verification evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Scope and Criteria

The subject matter contained in the GHG emissions inventory report is based on historic information about the GHG emissions and removals of Achilles Group Limited (UK operations) for the period 01/05/2007 to 30/04/2008. Our review was carried out in accordance with the criteria stated in the CEMARS programme and International Standards Organisation (ISO) *ISO 14064-1:2006, Greenhouse gases – Part 1: Specification with guidance at the organization level for the quantification and reporting of greenhouse gas emissions and removals*.

Summary of work performed

Our limited scope review is limited primarily to:

- Assessment of the relevance, completeness, consistency, accuracy and transparency of the GHG inventory
- Enquiries of the entity's personnel
- Analytical review procedures applied to GHG emissions and removals data
- Comparison of GHG emissions factors used to approved CEMARS GHG emissions factors.



In our opinion, the emissions inventory is materially correct and is a fair representation of the GHG data and information of Achilles Group Limited (UK operations) for the year 01/05/2007 to 30/04/2008 in accordance with CEMARS scheme requirements and ISO14064-1:2006.

Our engagement was undertaken in accordance with CEMARS scheme requirements and the basic principles and general guidance set out in International Standards Organisation (ISO) *ISO 14064-3:2006, Greenhouse gases – Part 1: Specification with guidance for the validation and verification of greenhouse gas assertions*. These require that we plan and perform the verification to obtain reasonable assurance as to whether the inventory report is free of material misstatement.

Qualifications/limitations:

- **Completeness:** The reported GHG inventory report does not include potential fugitive emissions from air-conditioning units, associated with stationary & mobile combustion (except aviation).
- **Accuracy:** No opinion is given on the potential impact on materiality of exclusion of fugitive emissions associated with air-conditioning or couriers.

Note: This assurance certificate has been produced as part of pilot process to validate the current CEMARS procedures v1.1. However, given the GHG inventory was prepared to CEMARS v1 it was agreed that the above qualifications would be added to the assurance statement, rather than a major nonconformity being raised with respect to fugitive emissions. The current CEMAR scheme scope does not include emissions associated with N₂O and CH₄ associated with stationary & mobile combustion (except aviation).

Lead
Verifier:

22.08.2008

Date:

Technical
Reviewer

Signed:

30.08.08