

|    | B                                  | M             | N             | O              | P              | Q             | R              | S             | T              | U           | V | W | X | Y | Z | AA | AB |
|----|------------------------------------|---------------|---------------|----------------|----------------|---------------|----------------|---------------|----------------|-------------|---|---|---|---|---|----|----|
| 1  | <b>Appendix B</b>                  |               |               |                |                |               |                |               |                |             |   |   |   |   |   |    |    |
| 2  |                                    |               |               |                |                |               |                |               |                |             |   |   |   |   |   |    |    |
| 3  | <b>Overall Risk Rating</b>         |               |               |                |                |               |                |               |                |             |   |   |   |   |   |    |    |
| 4  |                                    | <b>Oct-20</b> | <b>May-21</b> | <b>Sept-21</b> | <b>June-22</b> | <b>Dec-22</b> | <b>June-23</b> | <b>Nov-23</b> | <b>June-24</b> |             |   |   |   |   |   |    |    |
| 6  | <b>Aberdeen Heat and Power</b>     | Low/ Medium   | Very Low/ Low | Very Low/ Low  | Low/ Medium    | Medium        | Low/ Medium    | Low           | Low/ Medium    |             |   |   |   |   |   |    |    |
| 7  | <b>Aberdeen Performing Arts</b>    | High          | Medium        | Medium         | Low/ Medium    | Low/ Medium   | Low/ Medium    | Low/ Medium   | Low/ Medium    |             |   |   |   |   |   |    |    |
| 8  | <b>Aberdeen Sport Village</b>      | Low/ Medium   | Very Low/ Low | Very Low/ Low  | Low/ Medium    | Low/ Medium   | Low/ Medium    | Low/ Medium   | Very Low/ Low  | Low/ Medium |   |   |   |   |   |    |    |
| 9  | <b>Bon Accord Care</b>             | Low/ Medium   | Low/ Medium   | Very Low/ Low  | Very Low/ Low  | Low           | Low            | Medium/ High  | Low/ Medium    |             |   |   |   |   |   |    |    |
| 10 | <b>Sport Aberdeen</b>              | Medium        | Very Low/ Low | Very Low/ Low  | Low/ Medium    | Low/ Medium   | Low/ Medium    | Low/ Medium   | Low/ Medium    | Low/ Medium |   |   |   |   |   |    |    |
| 11 | <b>bp Aberdeen Hydrogen Energy</b> | N/A           | N/A           | N/A            | N/A            | Low/ Medium   | Low/ Medium    | Low/ Medium   | Low            |             |   |   |   |   |   |    |    |
| 12 |                                    |               |               |                |                |               |                |               |                |             |   |   |   |   |   |    |    |