



Bureau Veritas Independent Limited Assurance Report

To: Laura O'Brien,
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Selby,
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Reference: 4784480/3 v1.0

Date: 10/11/2020

1. Objectives

Bureau Veritas UK Ltd (“Bureau Veritas”) was engaged by Drax Power Limited (“DPL”) to provide independent opinion on the DPL ‘Biomass Carbon Calculator V2.0’ (“Biomass Calculator”). The objective of the verification is to provide assurance to DPL and its stakeholders over the accuracy and reliability of the reported information and data produced by the Biomass Calculator.

2. Responsibilities

It was the responsibility of DPL to prepare the Biomass Calculator. It is the responsibility of Bureau Veritas to provide DPL with limited assurance conclusions on the Biomass Calculator.

Bureau Veritas affirms its independence from DPL, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders. Bureau Veritas considers the audit team to be competent to perform assurance projects meeting the requirements of ISAE 3000¹ with a full understanding of the sustainability data required by and reported to Ofgem.

3. Scope of work

The scope of our verification engagement covered the Biomass Calculator (the “Subject Matter”).

4. Reporting Criteria

The Subject Matter were reported by DPL according to the criteria set out in Ofgem guidance: Renewables Obligation: Sustainability Criteria, 24 April 2018 (the “Reporting Criteria”).

5. Assessment Criteria

The assurance was performed to a ‘limited’ level of assurance in accordance with ISAE 3000, Revised (effective for assurance reports dated on or after December 15, 2015) and the following criteria:

- The Renewables Obligation Order 2015 for England and Wales (as amended)

¹ ISAE 3000 - International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after December 15, 2015)

- Ofgem guidance: Renewables Obligation: Sustainability Criteria, 24 April 2018

The following principles were used to assess the Sustainability data:

- Traceability
- Completeness
- Consistency
- Accuracy

6. Summary of Work Performed

The Subject Matter presented was reviewed to verify compliance with respect to the criteria detailed in Section 5 of this Limited Assurance Report. The work undertaken included interviews of relevant personnel, review of embedded data and process documentation, assessment of required sustainability data inputs and outputs.

It should be noted that the procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

- Audit schedule:
 - Interviews by telephone by the Bureau Veritas audit team with the Biomass Calculator developer
 - Initial review of the Biomass Calculator and related procedure
 - Assessment of Biomass Calculator against the Reporting and Assessment Criteria
 - Testing of Biomass Calculator using sample data and comparison to UK Carbon calculator tool output
 - Review of modified Biomass Calculator following issue closeout

7. Limitations and Exclusions

Excluded from the scope of our work is any verification of information relating to outputs from the tool, as user defined values can be added.

This limited assurance engagement relies on a risk-based selected sample of sustainability data and the associated limitations that this entails. The reliability of the reported data is dependent on the accuracy of metering and other production measurement arrangements employed at site level, not addressed as part of this assurance. This independent assurance statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

8. Limited Assurance Conclusion

Based on the verification work we carried out and the evidence we were presented with, as per the scope of work above, nothing came to our attention to suggest that the Subject Matter are materially misstated, according to the assessment criteria in Section 5 of this Limited Assurance Report, subject to the limitations set out in Section 7 of this Limited Assurance Report.

9. Statement of Independence, Integrity and Competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety and social accountability with over 190 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified Quality Management System which complies with the requirements of ISO 9001:2015, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements which we consider to be equivalent to ISQC1.

The assurance team for this work does not have any involvement in any other Bureau Veritas projects with DPL. Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA), across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities. We consider this to be equivalent to the requirements of the IESBA code.

This report was prepared by David Fairchild – Lead Verifier (BSc, MSc Environmental Technology, CEnv, MIEMA, IEMA Registered Environmental Auditor, ISO14064/ EU ETS Lead Auditor). The technical review of this report was undertaken by Vishal Goel, Associate Director.

London, 10th November 2020



Bureau Veritas UK Limited