

Drax ESG Performance Report 2024

Drax Group plc

Our ESG Performance Report 2024 provides an overview of our ESG data

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Policies and key documents are available at www.drax.com/about-us/corporate-governance/compliance-and-policies/

Environment

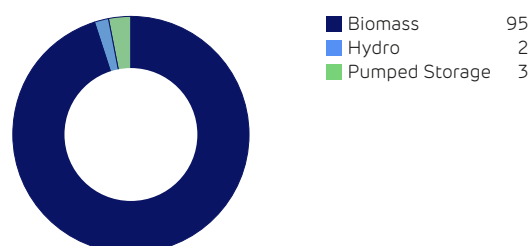
Generation, Pellet Production, and Customers

Datapoint	Unit	2024	2023	Notes
Generation output				
Total generation output	TWh	15.8	12.4	Generation output has been captured from Unit Export, rather than Station Gate*.
Total renewable generation output	TWh	15.8	12.4	Includes biomass, hydro and pumped storage.
Total non-renewable generation output	TWh	0.0	0.003	Drax Power Station coal-fired Units 5 and 6 were run early in 2023 to assist with putting the units into preservation ready for decommissioning and were decommissioned in 2024.
Proportion of renewable generation output	%	100	99.9	
Generation capacity				
Total generation capacity	GW	3.2	3.2	Capacity at 31 December for reporting year.
Total renewable generation capacity	GW	3.1	3.1	Includes biomass, hydro and pumped storage.
Total non-renewable generation capacity	GW	0.1	0.1	The non-renewable capacity represents gas-fired start-up capacity at Drax Power Station.
Pellet Production				
Total wood pellets produced	Mt	4.0	3.8	
Customers				
Total electricity sales	TWh	16.0	17.6	
Total gas sales	TWh	0.4	1.3	The sale of the majority of our Opus Energy SME customer meter points in 2024 contributed to the decrease in total gas sales.
Electricity supplied to customers from renewable sources	%	91	92	The figures relate to Compliance Period 22 (April-March). Please see more on our websites at: https://energy.drax.com/support/fuel-mix-disclosure/

* Unit Export is the sum of Gross Generation less self-generated works power. Station Gate is Unit Export less the directly attributable amount of imported power via the station transformer.

Power generation mix in 2024

(% total output)



Carbon and energy

Datapoint	Unit	2024	2023	Notes
Carbon emissions, Scope 1 and 2				
Generation CO ₂ e emissions	ktCO ₂ e	207	141	Generation emissions covers the total direct emissions from Scope 1 and indirect emissions from Scope 2 activities across our Generation sites.
Group total Scope 1	ktCO ₂ e	266 [Ⓐ]	255 ⁽¹⁾	Group total Scope 1 covers all direct emissions from our own business operations, across all sites.
Group total Scope 2 (location-based)	ktCO ₂ e	280 [Ⓐ]	231 ⁽¹⁾	Group total Scope 2 covers all indirect emissions associated with our electricity and heat consumption, across all sites. Since 2023 we have updated the location-based methodology, where the Group is able to apply our own generation (currently UK REGOs) and apply a zero-carbon factor for GB grid locations.
Group total Scope 2 (market-based)	ktCO ₂ e	367 [Ⓐ]	273 ⁽¹⁾	
Group total Scope 1 and 2 (location-based)	ktCO ₂ e	546	486	
Proportion of Group emissions within the UK	%	43 [Ⓐ]	34 ⁽¹⁾	
Biogenic CO ₂ emissions	ktCO ₂ e	13,276	11,463	The biogenic CO ₂ emissions across the Group are zero-rated under the GHG Protocol methodology and our SBTi targets. Biogenic CO ₂ emissions are reported separately as "outside of scope" in ESG reports or under "Memo items" of UK Emissions Trading Scheme (UK ETS).
Generation emissions per GWh of electricity generation	tCO ₂ e/GWh	13 [Ⓐ]	11 ⁽¹⁾	
Group emissions per GWh of electricity generation	tCO ₂ e/GWh	34 [Ⓐ]	39 ⁽¹⁾	Group emissions are total Scope 1 and 2 emissions as reported.
Carbon emissions, Scope 3				
Group total Scope 3	ktCO ₂ e	2,867 [Ⓐ]	3,534 ⁽¹⁾	
<i>Purchased goods and services</i>	tCO ₂ e	1,006,296	891,672	The movement was caused by an increase in procurement of pellets for energy generation.
<i>Capital goods</i>	tCO ₂ e	248,790	381,352	
<i>Fuel and energy-related activities</i>	tCO ₂ e	1,357,757	1,215,553	
<i>Upstream transportation and distribution</i>	tCO ₂ e	4,251	32,666	Traded pellet and pellet transportation emissions were recategorised from Upstream transportation and distribution to Fuel and energy-related activities, Purchased goods and services and Downstream transportation and distribution.
<i>Waste generated in operations</i>	tCO ₂ e	5,339	1,477	
<i>Business travel</i>	tCO ₂ e	5,221	4,045	
<i>Employee commuting</i>	tCO ₂ e	4,449	4,183	
<i>Upstream leased assets</i>	tCO ₂ e	154	174	
<i>Downstream transportation and distribution</i>	tCO ₂ e	135,957	186,909	
<i>Processing of sold products</i>	tCO ₂ e	476	668	

Environment continued

Carbon and energy continued

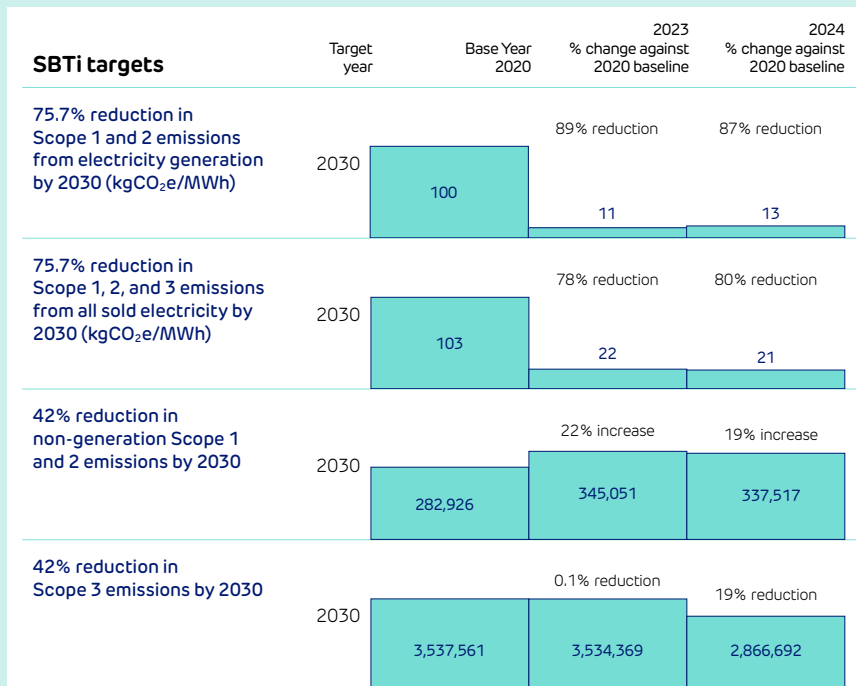
Datapoint	Unit	2024	2023	Notes
Carbon emissions, Scope 3 (continued)				
Use of sold products	tCO ₂ e	97,953	815,668	In 2023, the higher emissions were primarily due to the sale of the remaining coal procured on behalf of the UK Government, under the Winter contingency service agreement with the National Grid. This concluded at the end of March 2023. In 2024, there was no coal sold.
Downstream leased assets	tCO ₂ e	50	–	Drax previously excluded this category from reporting as it had been deemed immaterial. For 2024 this category has been added, using the GHG Protocol, to ensure a more complete GHG inventory.
Energy consumption				
Group total energy consumption	GWh	41,521 ^(a)	34,113 ⁽¹⁾	
Group total energy consumption within the UK	GWh	38,294	30,125	

^(a) This metric was subject to external independent limited assurance by PricewaterhouseCoopers LLP (PwC) as part of their assurance over metrics in the ESG Performance Report 2024. For the results of that assurance, refer to page 11 in the ESG Performance Report 2024.

⁽¹⁾ Equivalent limited external assurance was obtained over this metric in prior year and results of that assurance can be found in the ESG Performance Report 2023.

Drax Group plc continues to apply the UK's Streamlined Energy and Carbon Reporting (SECR) requirements as described in the Companies Act (2006), the relevant disclosures are included in the tables above. A full review of our environmental achievements, energy-saving measures and commitments can be found within the Strategic Report of the Drax Group plc Annual Report and Accounts for the year ended 31 December 2024.

Science Based Targets initiative (SBTi) targets



Drax also sold a sizeable portion of its gas and electricity customer contracts away from its Opus accounts. While the associated emissions still exist, they will now be accounted for by the purchaser and as a result contribute to a decrease in our overall GHG inventory. Of our total Scope 3 emissions in 2024, 100ktCO₂e were attributable to the sold Opus accounts. We believe the circumstances of this sale require us to rebase our emissions in line with the GHG protocol – the emissions attributable to Opus accounts in 2020 was 640ktCO₂e. We will conduct this exercise in 2025, taking advantage of the protocol's "year after" disclosure guidance, when full data is available for us to accurately analyse its impact on our baseline, and we will restate reporting as required.

Nature and environmental management

Other emissions to air

	Unit	2024	2023	Notes
Power Generation, other emissions to air				
Nitrogen oxides – Generation	t	6,853	5,831	
Sulphur dioxide – Generation	t	887	849	
Particulates – Generation	t	468	313	
Sulphur hexafluoride – Generation	t	0.01	0.1	
Pellet Production, other emissions to air				
Nitrogen oxides – Pellet Production	t	783	621	
Volatile Organic Compounds (VOCs) – Pellet Production	t	919	741	An increase in non-hazardous waste water at two of our US sites, which cannot be disposed of through drainage, has contributed to the increase in 2024.
Particulates – Pellet Production	t	766	1,457	The implementation of particulate monitoring control equipment and other improvements at some of our Canadian pellet mills, have contributed to the decrease in 2024.
Carbon monoxide – Pellet Production	t	1,485	1,128	

Water

	Unit	2024	2023	Notes
Water withdrawn/abstracted from areas of water stress	m ³	0	0	Total volume of water from areas of “high” water stress, as classified by the WRI Aqueduct Water Risk Atlas (Aqueduct 4.0), baseline “water stress” indicator.
Water consumed from areas of water stress	m ³	248	347	This metric considers water use across Drax’s direct operations. The volume reported represents water use at our London office, the only location classified as baseline (current) “high” water stress.
Total water abstracted – Power Generation	m ³	44,491,595	45,058,529	Power generation covers Drax Power Station.
Total water returned – Power Generation	m ³	37,119,036	41,223,516	Power generation covers Drax Power Station.
Total water abstracted and returned – Hydro Generation	m ³	3,664,202,383	3,515,581,216	Hydro Generation covers Galloway and Lanark Hydro Scheme.
Total water abstracted from reservoir – Pumped Storage	m ³	519,698,714	465,042,239	Pumped Storage covers Cruachan Power Station.
Total water abstracted from Loch Awe – Pumped Storage	m ³	509,603,586	451,360,634	Excluding volume of water collected via the aqueduct system.

Waste

	Unit	2024	2023	Notes
Total waste generated	t	51,888	46,890	Waste data has been collected from our owned sites and the waste has been listed as hazardous/ non-hazardous according to local regulator approach. Where data is unavailable, assumptions have been made based on European Waste Codes and volumes for comparable sites. The 2023 hazardous waste total (3,281t) has been amended to reflect an update in hazardous waste classifications in our reporting criteria and to ensure consistency with 2024 reported results.
Total hazardous waste generated	t	581	877	

Nature and environmental management continued

Biomass

	Unit	2024	2023	Notes
Drax Power Station				
Proportion of woody biomass consumed at Drax Power Station with SBP Compliant claim	%	98.6*	96.9	
Average biomass supply chain GHG emissions	kgCO ₂ e/MWh	93.7*	97.2 ⁽¹⁾	The 2023 GHG data has not been calculated for waste materials and therefore these are not included in the average total.

* Limited external assurance by Bureau Veritas using the assurance standard ISAE 3000. For assurance statement see www.drax.com/sustainability.

(1) Equivalent limited external assurance was obtained over this metric in prior year and the corresponding assurance statement can be found at www.drax.com/sustainability.

Drax Group sources of fibre

Country	Sawmill and other wood industry residues (t)	Branches and tops (t)	Thinnings (t)	Low-grade roundwood (t)	End-of-life trees (t)	Agricultural residues (t)	Country total (t)
US	2,351,502	64,931	1,342,820	2,026,266	2	194,110	5,979,631
Canada	1,703,775	173,279	0	214,408	6,529	0	2,097,990
Latvia	54,380	6,833	16	428,738	0	0	489,967
Brazil	6,527	0	0	42,137	84,399	0	133,062
Estonia	17,073	372	12,256	63,488	0	0	93,189
Portugal	1,136	7,412	44,528	10,659	514	0	64,249
UK	0	0	0	0	0	55,103	55,103
Bulgaria	0	0	0	0	0	23,394	23,394
Lithuania	6,444	0	0	6,334	0	0	12,777
Other European	2,623	0	0	11,561	0	0	14,184
Total	4,143,459	252,827	1,399,620	2,803,591	91,443	272,608	8,963,549

Pellet Production sources of fibre

Country	Sawmill and other wood industry residues (t)	Branches and tops (t)	Thinnings (t)	Low-grade roundwood (t)	End-of-life trees (t)	Agricultural residues (t)	Country total (t)
US	1,199,162	0	682,764	192,726	0	0	2,074,652
Canada	1,332,700	146,012	0	205,398	0	0	1,684,110
Total	2,531,862	146,012	682,764	398,123	0	0	3,758,762

Drax Power Station sources of fibre

Country	Sawmill and other wood industry residues (t)	Branches and tops (t)	Thinnings (t)	Low-grade roundwood (t)	End-of-life trees (t)	Agricultural residues (t)	Country total (t)
US	2,257,841	64,931	1,342,820	2,026,266	2	194,110	5,885,970
Canada	683,002	67,243	0	57,893	6,529	0	814,667
Latvia	54,380	6,833	16	428,738	0	0	489,967
Brazil	6,527	0	0	42,137	84,399	0	133,062
Estonia	17,073	372	12,256	63,489	0	0	93,190
Portugal	1,136	7,412	44,528	10,659	514	0	64,249
UK	0	0	0	0	0	55,103	55,103
Bulgaria	0	0	0	0	0	23,394	23,394
Lithuania	6,444	0	0	6,334	0	0	12,777
Other European	2,623	0	0	11,561	0	0	14,184
Total	3,029,026	146,792	1,399,620	2,647,076	91,443	272,608	7,586,564

Social

Health and safety

	Unit	2024	2023	Notes
Health and safety				
Total Recordable Incident Rate (TRIR)	Per 100,000 hours	0.24[Ⓐ]	0.38 ⁽¹⁾	TRIR is the total fatalities, lost time injuries, restricted work, and medical treatment injuries per 100,000 hours worked. Total includes both employees and contractors across our sites and offices.
Near Miss and Hazard Identification Rate (NMHIR)	Per 100,000 hours	167.56[Ⓐ]	129.26 ⁽¹⁾	NMHIR is the total near misses and hazard incidents per 100,000 hours worked. Total includes both employees and contractors.
Fatalities	n	0	0	Total includes both employees and contractors.

Ⓐ This metric was subject to external independent limited assurance by PricewaterhouseCoopers LLP (PwC) as part of their assurance over metrics in the ESG Performance Report 2024. For the results of that assurance, refer to page 11 in the ESG Performance Report 2024.

(1) Equivalent limited external assurance was obtained over this metric in prior year and results of that assurance can be found in the ESG Performance Report 2023.

Our people

	Unit	2024	2023	Notes
Workforce composition				
Total Group employees	n	3,243	3,551	Total number of Group employees as at 31 December for reporting year.
Total pay and benefits (50th percentile)	£	75,409	61,948	
Ratio of CEO earnings	n:1	38:1	46:1	
Diversity, Equity and Inclusion				
All employees – female	%	28.5	32.0	Total workforce, including Board members and senior managers.
All employees – male	%	71.5	68.0	
Senior managers – female	%	35.7	36.8	Executive Committee, direct reports (excluding Personal Assistants and Executive Assistants) and Subsidiary Directors. 2023 figures do not contain Subsidiary Directors.
Senior managers – male	%	64.3	63.2	
Board members – female	%	44.4	50.0	
Board members – male	%	56.6	50.0	
Workforce – other				
Employees covered by collective bargaining agreement	%	10.7	11.4	
Employee engagement score	n	7.4	7.9	In 2024, we transitioned engagement survey providers and score calculation methodology. The 2023 figure is calculated as a % (79%).
Employee turnover rate	%	21.6	13.4	Total employee turnover is calculated as the number of leavers over the previous 12 months and divided by the average headcount over the same period.
Voluntary employee turnover rate	%	7.8	8.7	Voluntary employee turnover is based on leaver categorisation, including resignation and retirement.
Involuntary employee turnover rate	%	13.8	4.7	Involuntary employee turnover is based on leaver categorisation, including dismissal and redundancy.

Social continued

Social value

	Unit	2024	2023	Notes
Social value				
Total Donations (including Drax Foundation)	£	3,618,132	2,688,596	
Funding by Country				
Drax Foundation – Total funding to UK	£	2,378,190	1,316,741	
Drax Foundation – Total funding to Canada	£	267,222	575,527	
Drax Foundation – Total funding to US	£	265,835	671,328	
Funding by Focus Area				
Drax Foundation – Total funding to STEM initiatives	£	521,338	746,508	
Drax Foundation – Total funding to Renewable Energy and Energy Efficiency initiatives	£	2,122,778	616,308	
Drax Foundation – Total funding to Nature and Community Green Spaces initiatives	£	262,130	432,390	
Total funding to Crisis Fund initiatives	£	11,538	206,420	Crisis Fund does not come out of the Drax Foundation.
Drax Community Fund – Total funding for our operating communities	£	695,347	686,970	Donations to local non-profit organisations and community groups in the communities where Drax operates.

Governance

Ethics and integrity

	Unit	2024	2023	Notes
Speak Up (whistleblowing)				
Total number of Speak Up reports raised	n	49	49	There were 49 reports raised through our Speak Up channels during 2024. We seek to investigate all reports where sufficient information is provided. Of these 49 reports, 45 were closed in 2024 – 11 could not be progressed due to insufficient information, 29 were investigated and found to be unsubstantiated, and 5 were investigated and found to be substantiated. There were 4 that remained open as of 31 December.
eLearning and training				
Employees that have received and completed an Annual Business Ethics Declaration	%	99.6	87.5	Calculated as the proportion of permanent employees who have completed an Annual Business Ethics Declaration, as of 31 January 2025, relative to the number invited to complete. Excludes employees on long-term absence from Drax during the declaration period.
Employees that have received and completed the Code of Conduct eLearning refresh	%	99.6	90.9	Calculated as the proportion of permanent employees who have completed the Code of Conduct eLearning refresh, as of 31 January 2025, relative to the number invited to complete. Excludes employees on long-term absence from Drax. 2023 data has been updated (as it was previously 92%), due to an error being found in the manual calculation. We have automated the process in 2024 to avoid any future manual errors.
Cyber security				
Employees that received and completed Cyber Security Awareness training	%	99.6	97.7	

Assurance Statements

Independent Assurance Statements

Directors' Statement on Drax Group plc's ESG Performance Data⁽¹⁾

The following statements are made by senior management with delegated authority from the Board of Drax Group plc.

As the Senior Management of Drax Group plc we confirm that we are responsible for the preparation of the "Drax ESG Performance Report 2024" including this Directors' Statement and for reporting the ESG Performance Data⁽¹⁾ as it appears in the Drax ESG Performance Report 2024 in accordance with the reporting criteria set out on the following webpage:

<https://www.drax.com/wp-content/uploads/2025/02/Environment-Social-and-Governance-ESG-Databook-2024.pdf>

We confirm, to the best of our knowledge and belief, that we have:

- designed, implemented and maintained internal controls and processes over information relevant to the measurement, evaluation and preparation of the ESG Performance Data⁽¹⁾ as it appears in the Drax ESG Performance Report that is free from material misstatement, whether due to fraud or error;
- established objective reporting criteria that is appropriate for preparing and presenting the ESG Performance Data⁽¹⁾ as it appears in the Drax ESG Performance Report 2024, including clear definition of the entity's organisational boundaries, and applied them consistently;
- presented information, including the reporting criteria, in a manner that provides relevant, complete, reliable, unbiased/neutral, comparable and understandable information; and
- reported the ESG Performance Data⁽¹⁾ as it appears in the Drax ESG Performance Report 2024 in accordance with the reporting criteria.

Director

For and on behalf of the Board of Directors of Drax Group plc
26 February 2025

Director

For and on behalf of the Board of Directors of Drax Group plc
26 February 2025

(1) "Sustainability performance data" is made up of the following:

- Group total Scope 1 greenhouse gas emissions;
- Group total Scope 2 (location and market-based) greenhouse gas emissions;
- Group total Scope 3 greenhouse gas emissions;
- Proportion of Group emissions in the UK;
- Generation emissions per GWh of electricity generation;
- Group emissions per GWh of electricity generation;
- Group total energy consumption;
- Total Recordable Incident Rate; and
- Near Miss and Hazard Identification Rate

Independent Assurance Statements

Independent Limited Assurance Report to the Directors of Drax Group plc on ESG Performance Data

Our limited assurance conclusion

Based on the procedures we have performed, as described under the "Summary of work performed" and the "Areas of Assurance Focus" sections below, and the evidence we have obtained, nothing has come to our attention that causes us to believe that the information marked with the symbol @ in Drax Group plc's ("Drax") ESG Performance Report for the year ended

31 December 2024 (the "Report") and summarised below (together, the "Subject Matter Information"), has not been prepared, in all material respects, in accordance with Drax's Environmental, Social and Governance (ESG) Databook, version 1 (the "Reporting Criteria") set out in the following link: <https://www.drax.com/wp-content/uploads/2025/02/Environment-Social-and-Governance-ESG-Databook-2024.pdf>

What we were engaged to assure

The Subject Matter Information needs to be read and understood together with the Reporting Criteria which Drax's Directors are solely responsible for selecting and applying. The Subject Matter Information and the Reporting Criteria are as set out in the table below:

Subject Matter Information	Location of Subject Matter Information	Reporting Criteria
– Group total Scope 1 greenhouse gas emissions	– Page 3 of the Report	The Reporting Criteria is available on Drax's website – https://www.drax.com/wp-content/uploads/2025/02/Environment-Social-and-Governance-ESG-Databook-2024.pdf ⁽¹⁾
– Group total Scope 2 (location-based) greenhouse gas emissions	– Page 3 of the Report	
– Group total Scope 2 (market-based) greenhouse gas emissions	– Page 3 of the Report	
– Group total Scope 3 greenhouse gas emissions	– Page 3 of the Report	
– Proportion of Group emissions in the UK	– Page 3 of the Report	
– Generation emissions per GWh of electricity generation	– Page 3 of the Report	
– Group emissions per GWh of electricity generation	– Page 3 of the Report	
– Group total energy consumption	– Page 4 of the Report	
– Total Recordable Incident Rate (TRIR)	– Page 7 of the Report	
– Near Miss and Hazard Identification Rate (NMHIR)	– Page 7 of the Report	

(1) The maintenance and integrity of Drax's website is the responsibility of the Directors; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Subject Matter Information or Reporting Criteria when presented on Drax's website.

Independent Assurance Statements continued

The scope of our work did not extend to information in respect of earlier periods or to any other information included in, or linked from, the Report.

Our work

Professional standards applied

We performed a limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial Information' and, in respect of the greenhouse gas (GHG) emissions, in accordance with International Standard on Assurance Engagements 3410 'Assurance Engagements on Greenhouse Gas Statements', issued by the International Auditing and Assurance Standards Board.

Our independence and quality control

We have complied with the Institute of Chartered Accountants in England and Wales Code of Ethics, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code).

We apply International Standard on Quality Management (UK) 1 and accordingly maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Independent Assurance Statements

Summary of work performed

We performed a limited assurance engagement. Because the level of assurance obtained in a limited assurance can vary, we give more detail about the procedures performed, so that the intended users of the Subject Matter Information can understand the nature, timing and extent of procedures we performed as context for our conclusion. These procedures performed vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. 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.

In performing our assurance procedures, which were based on our professional judgement, we performed the following:

- evaluated the suitability in the circumstances of Drax's use of the Reporting Criteria as the basis for preparing the Subject Matter Information including the associated reporting boundaries;
- through inquiries, obtained an understanding of Drax's control environment, processes and systems relevant to the preparation of the Subject Matter Information. Our procedures did not include evaluating the suitability of design, obtaining evidence about their implementation or testing operating effectiveness of particular control activities;
- evaluated whether Drax's methods for developing estimates are appropriate and had been consistently applied, noting that our procedures did not involve testing the data on which the estimates are based or separately developing our own estimates against which to evaluate Drax's estimates;
- compared year on year movements and obtained explanations from management for significant differences we identified;
- performed limited substantive testing of the Subject Matter Information, which is aggregated from information submitted by Drax's operations within the UK. Testing involved agreeing arithmetical accuracy of calculations, and agreeing data points to or from source information to check that the underlying subject matter had been appropriately evaluated or measured, recorded, collated and reported;
- undertook a site visit at Drax Power Station, Cruachan and Lanark to understand the operations within the electricity generation processes; and
- evaluated the disclosures in, and overall presentation of, the Subject Matter Information.

Our assurance procedures specifically did not include testing to source evidence the accuracy of average biomass supply chain emissions, which are assured separately and for which Drax has obtained an ISAE 3000 (R) limited assurance report.

Materiality

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Subject Matter Information is likely to arise. We set certain quantitative thresholds for materiality. These, together with qualitative considerations, helped us to determine the nature, timing and extent of our procedures in support of our conclusion. We believe that it is important that the intended users have the information they need to understand the concept and the level of materiality to place our conclusion in context. Based on our professional judgement, we determined materiality for the Subject Matter Information as follows:

Overall materiality

Materiality may differ depending upon the nature of the Subject Matter Information. We apply professional judgement to consider the most appropriate materiality benchmark for each aspect of the Subject Matter Information, having considered how the intended users may use the information.

For each metric, materiality has been set at 5% of the total reported figure.

This threshold means that a misstatement of 5% in the reported figure, of either an individual misstatement, or as an aggregate of smaller misstatements, would lead us to conclude that the Subject Matter Information had not been prepared in all material respects in accordance with the Reporting Criteria.

When the metric is a percentage, any misstatement in either the numerator or denominator has been considered simultaneously in order to identify if the movement in the reported figure is larger than 5%.

We also agreed to report to the Directors misstatements ("reportable misstatements") identified during our work at a level below overall materiality, as well as misstatements below that lower level that in our view warranted reporting for qualitative reasons. The Directors are responsible for deciding whether adjustments should be made to the Subject Matter Information in respect of those items.

Independent Assurance Statements continued

Areas of Assurance Focus

The Areas of Assurance Focus are those areas of our work that, in our professional judgement, require additional procedures. In the case of limited assurance, that means our procedures may be towards the upper end of those that might be expected for limited assurance. These areas were identified as part of our risk assessment and result of the assurance procedures performed, and include those areas of significant risk, areas that involved

significant judgement or other areas where significant assurance effort was needed. This approach provides transparency about where we deemed it necessary to perform extra work. However, this does not imply – for limited assurance – the same level of assurance as would have been obtained under a reasonable assurance engagement.

We considered the following areas to be Areas of Assurance Focus and discussed these with Drax’s management.

Scope 2 Purchased Electricity

Nature of the issue Drax is both a generator and a consumer of electricity it produces. Whilst some of its electricity is consumed instantly and never leaves the boundary of Drax Power Station, the majority is first exported to the national grid and then imported back by purchasing the electricity from another group entity. As reporting of emissions within either Scope 1 or Scope 2 depends on electricity leaving the organisational boundary, inclusion of emissions for consumption of energy in Scope 2 could result in double counting of emissions included from the generation of electricity in Scope 1.

In addition, a risk of double counting of Renewable Energy Guarantees of Origin (REGOs) arises, where REGOs have been generated for use against Drax’s own electricity purchases and their supplies to the wider market.

How our work addressed the areas of assurance focus

- Obtained an understanding of the reporting boundaries and the accounting methods and evaluated the appropriateness of the reporting criteria.
- Considered GHG Protocol Scope 2 guidance.
- As part of our testing, we have considered the appropriateness of treatment of internally generated REGOs and that they have been removed from Scope 2 Location-Based reporting in the current period when comparing to historical reported Scope 2 figures.

Element(s) of the Subject Matter Information most significantly impacted Group total Scope 2 (location based) greenhouse gas emissions to 31 December 2024.

Scope 3 supply chain

Nature of the issue A significant proportion of Drax Scope 3 emissions comes from the Biomass Pellets supply chain. Drax uses actual data from a number of upstream suppliers, to calculate greenhouse gas emissions associated with the biomass supply chain.

The calculation of the emissions is calculated using Drax’s bespoke “Biomass Carbon Calculator”. This calculation is complex and incorporates a high number of varied inputs and emission factors from across the supply chain.

How our work addressed the areas of assurance focus

The engagement team has validated the appropriateness of the Scope 3 boundary against GHG protocol Scope 3 guidance.

To consider the appropriateness of the calculation used to calculate the “emissions from the Biomass Pellets” the engagement team has:

- Obtained an understanding of each step of the calculation through discussions with management.
- Agreed applied emission factors to recognised third party sources.
- For a selected number of pellet supplier calculations, traced Drax inputs into the calculator to third party SBP Audit Report (SAR).
- For a selected number of pellet supplier calculations, performed an end-to-end check of the calculations within the Drax’s Biomass Carbon Calculator, inspecting the arithmetical accuracy of the calculations as well as validating the calculation methodology against the Reporting Criteria.

Element(s) of the Subject Matter Information most significantly impacted Group total Scope 3 greenhouse gas emissions to 31 December 2024.

Independent Assurance Statements

Contractor hours	
Nature of the issue	Contractor hours is an input into total hours which is used in the denominator of both "Total Recordable Incident Rate" (TRIR) and "Near Miss and Hazard Incident Rate" (NMHIR) metrics. The total contractor hours figure is calculated from 8 different Business Units, each of which has a different individual who is responsible for the contractor hours. Each Business Unit has different sites, and a number of the sites also calculate or collate evidence of contractor hours in a different manner (e.g. sign in sheets, clock in clock out systems, internal diaries or external confirmations).
How our work addressed the areas of assurance focus	<ul style="list-style-type: none"> – Obtained an understanding of the data collection and reporting processes used across each Business Unit; – Performed a reconciliation of each Business Units total contractor hours to supporting listings; and – Sample tested hours from the two largest Business Units (Capital Projects and DPS), by the number of contractor hours, back to supporting documentation.
Element(s) of the Subject Matter Information most significantly impacted	<ul style="list-style-type: none"> – Total Recordable Incident Rate for year ended 31 December 2024. – Near Miss and Hazard Identification Rate for year ended 31 December 2024.

Challenges of non-financial information

The absence of a significant body of established practice upon which to draw to evaluate and measure non-financial information allows for different, but acceptable, evaluation and measurement techniques that can affect comparability between entities, and over time.

Non-financial information is subject to more inherent limitations than financial information, given the characteristics of the underlying subject matter and the methods used for measuring or evaluating it. The precision of different measurement techniques may also vary.

In particular:

- The number of recorded incidents that are included within both "Total recordable incident rate" and "Near miss hazard identification rate" are reliant on employees and contractors reporting incidents in line with documented policy when they have been subject to an incident, near miss or hazard;
- The total number of hours worked by Drax employees and contractors, which is part of the denominator in both the "Total recordable incident rate" and "Near miss hazard identification rate" is reliant on employees recording their absences within Drax's workforce management system and contractors recording the number of hours they spent providing their services to Drax; and
- The emission factor of 0 gCO₂e/MWh used in the calculation of location and market based emissions is based on Drax's commitment to retain and retire enough REGO certificates to cover all of the energy it has applied this emissions factor to in its reporting.

Reporting on Other Information

The other information comprises all of the information in the Report other than the Subject Matter Information and our assurance report. The Directors are responsible for the other information. As explained above, our conclusion does not extend to the other information and, accordingly, we do not express any form of assurance thereon. In connection with our assurance of the Subject Matter Information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the Subject Matter Information or our knowledge obtained during the assurance engagement, or otherwise appears to contain a material misstatement of fact. If we identify an apparent material inconsistency or material misstatement of fact, we are required to perform procedures to conclude whether there is a material misstatement of the Subject Matter Information or a material misstatement of the other information, and to take appropriate actions in the circumstances.

Independent Assurance Statements continued

Responsibilities of the Directors

As explained in the Directors' Statement on page 10 of the Report, the Directors of Drax are responsible for:

- determining appropriate reporting topics and selecting or establishing suitable criteria for measuring or evaluating the underlying subject matter;
- ensuring that those criteria are relevant and appropriate to Drax and the intended users of the Report;
- the preparation of the Subject Matter Information in accordance with the Reporting Criteria including designing, implementing and maintaining systems, processes and internal controls over the evaluation or measurement of the underlying subject matter to result in Subject Matter Information that is free from material misstatement, whether due to fraud or error;
- documenting and retaining underlying data and records to support the Subject Matter Information;
- producing the Report that provides a balanced reflection of Drax's performance in this area and discloses, with supporting rationale, matters relevant to the intended users of the Report; and
- producing a statement of Directors' responsibility.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Subject Matter Information is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the Directors of Drax.

Use of our report

Our report, including our conclusion, has been prepared solely for the Directors of Drax in accordance with the agreement between us dated 19 December 2024 (the "agreement"). To the fullest extent permitted by law, we do not accept or assume responsibility or liability to anyone other than the Board of Directors and Drax for our work or our report except where terms are expressly agreed between us in writing.

PricewaterhouseCoopers LLP
Chartered Accountants
Leeds

26 February 2025

Independent Assurance Statements

Summary Assurance Statement from Bureau Veritas UK Ltd

Bureau Veritas UK Ltd has provided independent assurance to Drax Group Plc over the following for the period 1 January – 31 December 2024: Total volume of fibre (material consumed at Drax Power Station) (t); Proportion of woody biomass consumed at Drax power Station with a SBP Compliance claim (%); Average biomass supply chain GHG emissions (kgCO₂e/MWh).

The assurance process was conducted in accordance with 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), issued by the International Auditing and Assurance Standards Board.

Bureau Veritas' full assurance statement includes certain limitations, exclusions, and a detailed assurance methodology and scope of work.

The full assurance statement with Bureau Veritas' independent opinion can be found at www.drax.com/sustainability.

Bureau Veritas UK Ltd

Registered in England & Wales, Company Number: 1758622

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London, 25 February 2025