

INDEPENDENT ASSURANCE REPORT



To: The Stakeholders of Drax Group plc

Introduction and objectives of work

Bureau Veritas UK Limited ('Bureau Veritas') has been engaged by Drax Group plc ("Drax") to provide limited assurance over its average biomass supply chain greenhouse gas (GHG) emissions data as reported in its Annual Report & Accounts 2022 ('the Report'). This Assurance Statement applies to the related information included within the scope of work described below. The objective is to provide assurance to Client and its stakeholders over the accuracy and reliability of the reported information and data.

Scope of work

The scope of our work was limited to assurance over Drax's 'average biomass supply chain GHG emissions' data included within the Report for the period 1st January to 31st December 2022 (the 'Selected Information').

Reporting Criteria

The Selected Information are reported according to Drax's internal reporting guidelines on GHG emissions data reporting. Biomass supply chain emissions for individual pellet plants are calculated using the Drax biomass carbon calculator, available at <https://www.drax.com/sustainability/the-biomass-carbon-calculator/>

Limitations and Exclusions

Our assurance process was subject to the following limitations as we have not been engaged to review:

- Activities outside the defined reporting period;
- Positional statements (expressions of opinion, belief, aim or future intention by Drax) and statements of future commitment;
- Other information included in the Report other than the scope defined above.

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 statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Responsibilities

The preparation and presentation of the Selected Information in the Report is the sole responsibility of the management of Drax.

Bureau Veritas was not involved in the drafting of the Report. Our responsibilities were to:

Ref: 17704879_20/02/2023



- Obtain limited assurance about whether the Selected Information has been appropriately and accurately prepared;
- Form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- Report our conclusions to the Directors of Drax.

Assessment Standard

We performed our work to a limited level of assurance 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.

Summary of work performed

As part of its independent verification, Bureau Veritas undertook the following activities:

1. Assessed the appropriateness and accuracy of the Selected Information;
2. Conducted interviews with relevant personnel of Drax;
3. Reviewed the data collection and consolidation processes used to compile the Selected Information, including assessing assumptions made, the data scope and reporting boundaries;
4. Reviewed a sample of the Selected Information against the corresponding source documentation provided by Drax; and
5. Performed a selection of aggregation calculations of the Selected Information.

A 5% materiality threshold was applied to this assurance. 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. 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.

Conclusion

On the basis of our methodology and the activities described above for the agreed scope, nothing has come to our attention to indicate that the Selected Information as stated below and in the Report is not fairly stated in all material respects.

Average biomass supply chain GHG emissions 2022: 96 kgCO₂e/MWh of electricity

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.



Ref: 17704879_20/02/2023

Bureau Veritas operates a certified¹ 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, quality reviews and applicable legal and regulatory requirements which we consider to be equivalent to ISQM 1 & 2².

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)³ 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.

Bureau Veritas UK Limited

London

20th February 2023



¹ Certificate of Registration available on request

² International Standard on Quality Management 1 (Previously International Standard on Quality Control 1) & International Standard on Quality Management 2

³ International Federation of Inspection Agencies – Compliance Code – Third Edition

Ref: 17704879_20/02/2023

