



DNV

Independent Limited Assurance Report

to the Directors of Centrica plc

Centrica plc (“Centrica”) commissioned DNV Business Assurance Services UK Limited (“DNV”, “us” or “we”) to conduct a limited assurance engagement over Selected Information presented in the Annual Report and Accounts 2023 (the “Report”) for the reporting year ended 31st December 2023.



Our Conclusion: On the basis of the work undertaken, nothing came to our attention to suggest that the Selected Information is not fairly stated and has not been prepared, in all material respects, in accordance with the Criteria.

This conclusion relates only to the Selected Information, and is to be read in the context of this Independent Limited Assurance Report, in particular the inherent limitations explained overleaf.

Our observations and areas for improvement will be raised in a separate report to Centrica’s Management. These observations do not affect our conclusion set out above.

Selected Information

The scope and boundary of our work is restricted to the 2023 key performance indicators included on pages 1, 53 and 251 within the Report for the current reporting year (the “Selected Information”), listed below and in the Appendix:

- Total GHG emissions (Scope 1 and 2) (tonnes of CO₂e)
 - Scope 1 GHG emissions (tonnes of CO₂e)
 - Scope 2 GHG emissions, market-based (tonnes of CO₂e)
 - Scope 2 GHG emissions, location-based (tonnes of CO₂e)
- Total energy use (kWh)
 - UK and Offshore (kWh)
 - Non-UK (kWh)

To assess the Selected Information, which includes an assessment of the risk of material misstatement in the Report, we have used Centrica’s Basis of Reporting 2023 (the “Criteria”), which can be found [here](#).

We have not performed any work, and do not express any conclusion, on any other information that may be published in the Report or on Centrica’s website for the current reporting period or for previous periods.

Standard and level of assurance

We performed a **limited** assurance engagement of specified data and information using the ‘Greenhouse Protocol – A Corporate Accounting and Reporting Standard’ (revised 2015) and international assurance best practice, including the International Standard on Assurance Engagements (ISAE) 3000 – ‘Assurance Engagements other than Audits and Reviews of Historical Financial Information’ (revised) issued by the International Auditing and Assurance Standards Board. To ensure consistency in our assurance process, we conducted our work in accordance with DNV’s assurance methodology, Verisustain™, applying only the pertinent sections of the protocol relevant to the specific purpose of the activity. This methodology ensures compliance with ethical requirements and mandates planning and execution of the assurance engagement to obtain the desired level of assurance.

DNV applies its own management standards and compliance policies for quality control, which are based on the principles enclosed within ISO IEC 17029:2019 - Conformity Assessment - General principles and requirements for validation and verification bodies, 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.

The procedures performed in a limited assurance engagement vary in nature and are shorter 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 if a reasonable assurance engagement had been performed.

Our competence, independence and quality control

DNV established policies and procedures are designed to ensure that DNV, its personnel and, where applicable, others are subject to independence requirements (including personnel of other entities of DNV) and maintain independence where required by relevant ethical requirements. This engagement work was carried out by an independent team of sustainability assurance professionals. DNV did not provide any services to Centrica in 2023 that could compromise the independence or impartiality of our work. Our multi-disciplinary team consisted of professionals with a combination of environmental and sustainability assurance experience.



Disclaimers

The assurance provided by DNV is limited to the selected indicators and information specified in the scope of the engagement. DNV has not conducted an assessment of the reporting organisation's overall adherence to reporting principles or the preparation of the report. Therefore, no conclusions should be drawn regarding the reporting organization's compliance with reporting principles or the quality of the overall report. The assurance provided by DNV is based on the selected indicators and information made available to us at the time of the engagement. DNV assumes no responsibility for any changes or updates made to the indicators or information after the completion of the assurance engagement.

This report is intended solely for the information and use of the Directors of Centrica and is not intended to be and should not be used by anyone other than these specified parties.

Use and distribution of our Independent Limited Assurance Report

This report is intended solely for the information and use of the Directors of Centrica plc and is not intended to be and should not be used by anyone other than these specified parties.

Basis of our conclusion

We are required to plan and perform our work in order to consider the risk of material misstatement of the Selected Information; our work included, but was not restricted to:

- Conducting interviews with Centrica's management to obtain an understanding of the key processes, systems and controls in place to generate, aggregate and report the Selected Information;
- Review of processes and systems for preparing data at business unit level through remote assessments and interviews with management representatives from the most material sampled business units which includes Bord Gáis Energy, British Gas, Centrica Business Solutions, Spirit Energy and LNG Shipping. We were free to choose the business units we sampled for our remote assessment.
- Performing limited substantive testing on a selective basis of the Selected Information to check that data had been appropriately measured, recorded, collated and reported;
- Reviewing that the evidence, measurements and their scope provided to us by Centrica for the Selected Information is prepared in line with the Criteria;
- Assessing the appropriateness of the Criteria for the Selected Information; and
- Reading the Report and narrative accompanying the Selected Information within it with regard to the Criteria.

In performing these activities, we did not come across limitations to the scope of the agreed assurance engagement.

We found a limited number of non-material errors, and these were corrected prior to inclusion in the Report.

DNV Business Assurance Services UK Limited

London, UK
14th February 2024



Inherent limitations

DNV's assurance engagements are based on the assumption that the data and information provided by Centrica to us as part of our review have been provided in good faith, is true, complete, sufficient, and authentic, and is free from material misstatements. Because of the selected nature (sampling) and other inherent limitations of both procedures and systems of internal control, there remains the unavoidable risk that errors or irregularities, possibly significant, may not have been detected. The engagement excludes the sustainability management, performance, and reporting practices of the Company's suppliers, contractors, and any third parties mentioned in the Report. We understand that the reported financial data, governance and related information are based on statutory disclosures and Audited Financial Statements, which are subject to a separate independent statutory audit process. We did not review financial disclosures and data as they are not within the scope of our assurance engagement.

Responsibilities of the Directors of Centrica and DNV

The Directors of Centrica have sole responsibility for:

- Preparing and presenting the Selected information in accordance with the Criteria;
- Designing, implementing and maintaining effective internal controls over the information and data, resulting in the preparation of the Selected Information that is free from material misstatements;
- Measuring and reporting the Selected Information based on their established Criteria; and
- Contents and statements contained within the Report and the Criteria.

Our responsibility is to plan and perform our work to obtain limited assurance about whether the Selected Information has been prepared in accordance with the Criteria and to report to Centrica in the form of an independent limited assurance conclusion, based on the work performed and the evidence obtained. We have not been responsible for the preparation of the Report.

DNV Supply Chain and Product Assurance

DNV Business Assurance Services UK Limited is part of DNV – Supply Chain and Product Assurance, a global provider of certification, verification, assessment and training services, enabling customers and stakeholders to make critical decisions with confidence.

www.dnv.co.uk/BetterAssurance

**Appendix: Selected Information**

The scope and boundary of our work is restricted to the Selected Information, listed below.

Greenhouse gas (GHG) emissions and energy	Reported value	Unit
Scope 1 GHG emissions	1,674,829	tCO ₂ e
Scope 2 GHG emissions		
Location-based GHG emissions	17,041	tCO ₂ e
Market-based GHG emissions	6,647	tCO ₂ e
Total GHG emissions (Scope 1 & Scope 2 market-based)	1,681,475	tCO ₂ e
Total energy use	7,437,652,380	kWh
UK and Offshore	1,654,616,311	kWh
Non-UK	5,783,036,069	kWh