



Verification Statement

Scope of work

The Green Products team of Opus Energy engaged us to provide independent third-party assurance of their legacy '100% Guaranteed Renewable Energy' product for the Fuel Mix Disclosure (FMD) period 2019-2020, and of their 'Advance' and 'Advance Plus' products, against the GHG Protocol Scope 2 Guidance (2015).

We assured the system (processes, people, software) that Opus Energy has designed to ensure the alignment of its product with the Quality Criteria described below.

GHG Protocol Scope 2 Quality Criteria

The GHG Protocol Scope 2 Guidance addendum (2015) requires companies claiming low carbon electricity consumption to ensure that such usage is matched by 'contractual instruments'. These instruments must meet the Quality Criteria which are set out in the addendum¹.

Roles and responsibilities

The Green Products team of Opus Energy is responsible for:

- Designing, implementing and operating the legacy '100% Guaranteed Renewable Energy' and 'Advance' and 'Advance Plus' products whilst ensuring all products are aligned with the Scope 2 Quality Criteria and relevant internal Opus Energy product documentation; and
- Maintaining internal control and quality checks so that product and supporting data are free from material error.

EcoAct is responsible for:

- Expressing an independent assurance opinion on the legacy '100% Guaranteed Renewable Energy' and new 'Advance' and 'Advance Plus' products in relation to the GHG emissions reporting guidance from the GHG Protocol; and
- Reporting our opinion, recommendations and conclusions to the Green Products team at Opus Energy.

Description of activities

We evaluated the design of the products against the reporting and Quality Criteria in the GHG Protocol, including the processes and controls implemented for product management and to maintain its environmental claims. Due to the ongoing Covid-19 crisis, we were unable to spend a day at Opus's offices but instead spent one day conducting online interviews with the people involved in the design and operation of the product and its related processes.

¹ [GHG Protocol Scope 2 Guidance](#) - An amendment to the GHG Protocol Corporate Standard, (2015), The World Resources Institute, Washington DC, USA



For the assurance of the legacy '100% Guaranteed Renewable Energy' and new 'Advance' and 'Advance Plus' products we have:

- Reviewed and tested the design, implementation and operation of the products through document and data review and interviews with key Opus Energy stakeholders;
- Reviewed software and process improvements implemented for the development of the new products;
- Assessed the processes used to manage and maintain the 'Opus Renewables Input' report containing REGO and GoO volumes;
- Assessed the risk of not being able to match enough REGOs/GoOs to customer supply on each product;
- Evaluated the marketing and sales of the products to prospective customers;
- Evaluated the design of the products against the GHG Protocol Scope 2 Quality Criteria, as well as the processes and controls put in place to manage the product and to maintain its environmental claims.

For the audit of the REGO and GoO volumes redeemed by Ofgem on 1st July and consequent Fuel Mix Disclosure calculations and tables we have:

- Reviewed actual electricity consumption of renewable electricity customers for the FMD period;
- Reviewed the total number of REGOs and GoOs redeemed in Opus Energy's Ofgem supplier accounts on 1st July 2020;
- Evaluated Opus Energy's REGO/GoO position;
- Evaluated data handling techniques and operational procedures for REGOs/GoOs and customer source data.

Conclusion

Based on the information provided by Opus Energy and our assurance of that information, nothing has come to our attention to suggest that the legacy '100% Guaranteed Renewable Energy' product and new 'Advance' and 'Advance Plus' products do not meet the GHG Protocol Scope 2 Quality Criteria.

We are satisfied that the management and operating procedures of the product have been designed in line with the GHG Protocol Scope 2 Guidance (2015).

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