

Independent Assurance Statement

Our scope

Centrica commissioned DNV GL Business Assurance Services UK Limited ("DNV GL") to undertake independent assurance of its Scope 3 Product Indirect Emissions (PIE) Data (the "Emissions Data") for the year ended 31st December 2014 as disclosed in "*Product Indirection Emissions 2014 v3.xlsx*".

Our approach

Our assurance engagement was planned and carried out in accordance with DNV GL's assurance methodology Verisustain™ which is based on our professional experience and international assurance best practice and including reference to ISO 14063-3.

Our scope was limited to the verification of the Emissions Data only. In conducting this verification DNV GL took account of the requirements of ISO 14064-3 2006. DNV GL is accredited under ISO 14065:2013 for verification of GHG emissions data under the EU Emissions Trading Scheme. In addition, we have used the GRI's Principles for Defining Report Quality and the WBSCD GHG Reporting Protocol to evaluate the Emissions Data which included evaluating the accuracy, comparability and timeliness of the Emissions Data, as well as the reliability of underlying data management systems for how data should be measured, recorded and reported.

We evaluated the Emissions Data using the reliability principle together with Centrica's data protocols for how the data are measured, recorded and reported.

We planned and performed our work to obtain the evidence we considered necessary to provide a basis for our assurance opinion. We are providing a "moderate level" of assurance. A "high level" of assurance would have required additional work at head office and site level to gain further evidence to support the basis of our assurance opinion.

Responsibilities of the Directors of Centrica and of the assurance providers

The Directors of Centrica have sole responsibility for the preparation of the Emissions Data. In performing our assurance work, our responsibility is to the management of Centrica. DNV GL was not involved in the preparation of any of the Emissions Data.

DNV GL did not provide any services to Centrica or its stakeholders during 2014 that could compromise the independence or impartiality of our work. DNV GL'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.

DNV GL expressly disclaims any liability or co-responsibility for any decision a person or an entity may make based on this Assurance Statement.

Basis of our opinion

A multi-disciplinary team of sustainability and assurance specialists performed work remotely via telephone interviews and remote data checking. We undertook the following activities:

- Interviewing senior management responsible for the management of environment data reporting systems;

- Reviewing the data consolidation process to understand how the Emissions Data in scope of this assurance engagement are represented in "Product Indirection Emissions 2014 v3.xlsx".
- Testing the calculation processes and reviewing the data against previous year's emissions to test the accuracy and reliability of the Emissions Data in scope of this assurance engagement are represented in "Product Indirection Emissions 2014 v3.xlsx".

Opinion

On the basis of the work undertaken, in terms of reliability of the Emissions Data, nothing came to our attention to suggest that these data have not been properly collated from information reported at operational level, nor that the assumptions used were inappropriate.

Observations

We have provided a confidential Management Letter containing observations and recommendations to Centrica management.

**For and on behalf of DNV GL Business Assurance Services UK Limited
London, UK**

5th June 2015



Doug Farquhar

Principal Consultant and Lead Assuror
UK Sustainability, DNV GL – Business Assurance



Jon Woodhead

Regional Assessment Services Manager
and Reviewer
UK Sustainability, DNV GL – Business Assurance

DNV GL Business Assurance Services UK Limited is part of DNV GL – Business Assurance, a global provider of certification, verification, assessment and training services, helping customers to build sustainable business performance.

www.dnvgl.com