

Independent assurance statement by Deloitte LLP to Centrica plc on the 2011 Corporate Responsibility Performance Review

What we looked at: scope of our work

Centrica has engaged us to perform limited assurance procedures on the company's Group or Business Unit level compilation of selected corporate responsibility (CR) performance indicators for the year ended 31 December 2011. The assured data are specified on the Assurance and reporting website page (<http://www.centrica.com/CRassurance>) and on page 6 of the 2011 Corporate Responsibility Performance Review.

What standards we used: basis of our work, criteria used and level of assurance

We carried out limited assurance on the selected key performance indicators in accordance with the International Standard on Assurance Engagements 3000 (ISAE 3000). To achieve limited assurance the ISAE 3000 requires that we review the processes, systems and competencies used to compile the areas on which we provide assurance. This is designed to give a similar level of assurance to that obtained in the review of interim financial information. It does not include detailed testing of source data or the operating effectiveness of processes and internal controls.

What we did: key assurance procedures

To form our conclusions, we undertook the following procedures:

- Understood, analysed and tested on a non-statistical sample basis the collation, validation and reporting of selected CR performance data at Group or Business Unit level, as specified on the Assurance and reporting website page (<http://www.centrica.com/CRassurance>) and on page 6 of the 2011 Corporate Responsibility Performance Review in accordance with their definitions and basis of reporting.
- Reviewed the content of the CR Report against the findings of the aforementioned procedures.

What we found: our assurance conclusion

Based on the scope of our work and the assurance procedures we performed, nothing has come to our attention that causes us to believe that the selected CR performance indicators are materially misstated.

Limitations

The process an organisation adopts to define, gather and report data on its non-financial performance is not subject to the formal processes adopted for financial reporting. Therefore, data of this nature is subject to variations in definitions, collection and reporting methodology with no consistent, accepted standard. This may result in non-comparable information between organisations and from year to year within an organisation as methodologies develop. To support clarity in this process, Centrica has developed a Basis of Reporting document for 2011, which defines the scope of each assured metric and the method of calculation and should be read together with this report.

In relation to our work performed on the CR performance indicators for 2011, we note the following specific limitations:

- British Gas Net Promoter Score (NPS) and Direct Energy NPS: we understood, analysed and tested on a non-statistical sample basis the collation, validation and reporting of data at Business Unit level, however, our testing did not examine the integrity of the software and systems used by third party vendors.
- Vulnerable customers: we understood, analysed and tested on a non-statistical sample basis the collation, validation and reporting of data at Business Unit level, however, our testing did not examine the underlying systems used by Centrica and its partners to collate and report data.

Roles and responsibilities

Centrica:

- The Directors are responsible for the preparation of the CR Report and for the information and statements contained within the section. They are responsible for determining the CR goals and establishing and maintaining appropriate performance management and internal control systems from which the reported information is derived.

Deloitte:

- Our responsibility is to independently express conclusions on the subject matters as defined within the scope of work above to Centrica plc in accordance with our letter of engagement. Our work has been undertaken so that we might state to Centrica those matters we are required to state to them in this statement and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Centrica for our work, for this report, or for the conclusions we have formed.

Our independence and competence in providing assurance to Centrica

- We complied with Deloitte's independence policies, which address and, in certain cases, exceed the requirements of the International Federation of Accountants Code of Ethics for Professional Accountants in their role as independent auditors, and in particular preclude us from taking financial, commercial, governance and ownership positions which might affect, or be perceived to affect, our independence and impartiality, and from any involvement in the preparation of the report.
- We have confirmed to Centrica that we have maintained our independence and objectivity throughout the year and in particular that there were no events or prohibited services provided which could impair our independence and objectivity.
- Our team consisted of a combination of Chartered Accountants with professional assurance qualifications and professionals with a combination of environmental, CR and stakeholder engagement experience, including many years experience in providing corporate responsibility report assurance.

Deloitte LLP

London, 03 May 2012