

---

## Verification Statement

### Scope of Work

---

The Sustainable Commodity team of Opus Energy engaged EcoAct, an Atos company (hereafter referred to as “EcoAct”, “us” or “we”) to provide independent third-party assurance of their “Opus Advance” and “Opus Advance Plus” products for the Fuel Mix Disclosure (FMD) 2020-2021 and 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

---

GHG emissions accounting guidance was issued by the GHG Protocol World Resources Institute in 2004. The GHG Protocol Scope 2 Guidance addendum (2015) requires companies claiming low carbon electricity consumption to ensure that their usage is matched by ‘contractual instruments’. These instruments must meet the eight GHG Protocol Scope 2 Quality Criteria which are set out in the addendum<sup>1</sup>.

### Roles and Responsibilities

---

*The Sustainable Commodity team of Opus Energy is responsible for:*

- Managing “Opus Advance” and “Opus 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.

---

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

### *EcoAct is responsible for:*

- Expressing an independent assurance opinion on the “Opus Advance” and “Opus Advance Plus” products in relation to the GHG emissions reporting guidance from the GHG Protocol; and
- Reporting our opinions, recommendations and conclusions to the Sustainable Commodity team at Opus Energy.

## **Description of Activities**

---

We evaluated the design of Opus’ products against the reporting and quality criteria in the GHG Protocol. This included a review of the processes and controls in place for product management and to allow Opus 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 conducted online interviews with the people involved in the design and operation of the products and their related processes.

For the assurance of the “Opus Advance” and “Opus Advance Plus” products, EcoAct have:

- Reviewed the design, implementation and operation of the products through provided documentation and data and interviews with key Opus Energy stakeholders;
- Assessed the processes used to manage and maintain the ‘Opus Renewables Inputs’ tracker spreadsheet, containing committed and forecasted 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 allow Opus to maintain its environmental claims.

For the audit of the REGO and GoO volumes redeemed by Ofgem on 1<sup>st</sup> July and consequent Fuel Mix Disclosure calculations and tables, EcoAct have:

- Reviewed actual electricity customer consumption of renewable electricity for the FMD period;
- Reviewed the total number of REGOs and GoOs redeemed in Opus Energy's Ofgem supplier accounts on 1<sup>st</sup> July 2021;
- Evaluated Opus Energy's REGO / GoO position; and
- Evaluated data handling techniques and operational procedures for REGOs/GoOs.

## 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 "Opus Advance" and "Opus 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).



Gavin Tivey  
Principal Consultant EcoAct UK

London, November 2021

