



## ANNUAL INDEPENDENT LIMITED ASSURANCE OPINION STATEMENT REPORT

Statement Reference Number: GB10/81379

To: Mr Dickon Posnett  
Argent Energy (UK) Limited  
236 - 240 Biggar Road  
Newarthill  
Motherwell  
ML1 5FA

This Annual Independent Limited Assurance Statement is given on 25 October 2011.

### **1. RESPONSIBILITIES**

It was the responsibility of Argent Energy UK Ltd to prepare the RTFO C&S Annual Report for the period 15 April 2010 to 14 April 2011 (the 'C&S Report').

It is the responsibility of SGS United Kingdom Limited to provide the client with assurance conclusions and a limited assurance opinion on this statement.

### **2. ASSURANCE CRITERIA**

The following criteria were used to assess Argent Energy UK Ltd's annual carbon and sustainability reports and supporting data with respect to:

- Traceability
- Completeness
- Consistency
- Accuracy

In preparation of this opinion statement the assurance was performed in accordance with the following documents:

- ISAE 3000:2005
- RFA Guidance for verifiers (Version 3.0 – March 2011)
- ISO 19011:2002
- Renewable Transport Fuels Obligation technical guidance parts 1 & 2 (Version 3.3 - April 2010, and Version 3.1 - April 2010 respectively)

### **3. WORK PERFORMED**

#### **Annual Carbon and Sustainability Report**

The Annual Carbon and Sustainability Report for the 15 April 2010 to 14 April 2011 reporting period was reviewed to verify compliance to RTFO technical guidance with respect to the criteria at section 2.

This included assessment of required content as appropriate: Introduction, context and philosophy, Tables 5 & 6 – C&S data aggregate summaries, fuel supplier (and other supply chain) information, past year and planned reductions in carbon intensity and supporting activities - applicable standards and idle land use, data reporting continual improvement



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activities, environmental certificates, corporate sustainability reports, breach of environmental compliance prosecutions and additional information as relevant.

### **Supporting documentation**

Using interviews of relevant personnel, review of data, C&S reports and supporting management process documentation, the following activities were conducted:

- Personnel interviews – Dickon Posnett, Development Director
- Review of document control processes – Internal Quality processes
- Review of Mass balance spreadsheets – July 2010 to March 2011
- Review of Feedstock records – Tallow and Used Cooking Oil feedstock records and load delivery records.
- Review of C&S records
- Review of Monthly reports
- Review of final version ROS C&S reports

### **Accountability**

It was further verified that 'single point accountability' for C&S reporting has been implemented within the organisation.

### **Chain of Custody**

Data samples were reviewed from primary source along the chain of custody using production records, supplier and seller certificates of authenticity and ROS report entries as relevant to Argent Energy UK Ltd's operations. These were in turn verified against the summary data contained in the draft annual report.

The qualitative statements relating to biofuel production and improvements were reviewed for accuracy, consistency and relevance to the required reporting standard.

The annual carbon and sustainability report for the reporting period 15 April 2010 to 14 April 2011 was reviewed and found to contain all sections and content in line with requirements.

All observations and opportunities for improvement raised throughout this limited assurance audit were effectively actioned by the client and closed out.

## **4. LIMITATIONS**

The verification was conducted by review of a randomly selected sample of contract data sampled on a monthly basis (as noted above).

The accuracy of the reported data is dependent on the accuracy of metering and other production measurement arrangements employed at site.



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**5. LIMITED ASSURANCE CONCLUSION & OPINION STATEMENT**

**Based on the work described and referenced in this report, nothing has come to our attention that causes us to believe that Argent Energy UK Ltd's Annual Carbon and Sustainability Report to the RFA for reporting period 15 April 2010 to 14 April 2011 is not accurate, in all material respects, based on the criteria set out in section 2 of this report and subject to the limitations set out in section 4 of this report.**

This report was prepared by: Richard Jenkins and Marianne Davvy of SGS United Kingdom Limited

Authorised by:-

A handwritten signature in black ink, appearing to be 'J. Saunders', is written over a faint horizontal line.

**Jan Saunders**

**UK SSC Business Manager**

**For and on behalf of SGS United Kingdom Ltd**

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