



## ANNUAL INDEPENDENT LIMITED ASSURANCE OPINION STATEMENT REPORT

Statement Reference Number: GB10/81436-2

To: Bertrand Salino – UK & Ireland Product Optimiser  
ExxonMobil Petroleum & Chemical  
Hermeslaan 2  
1831 Machelen, Belgium

This Annual Independent Limited Assurance Statement is given on 27 September 2011.

### **1. RESPONSIBILITIES**

It was the responsibility of ExxonMobil Petroleum & Chemical 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 ExxonMobil Petroleum & Chemical annual carbon and sustainability reports and supporting data with respect to:

- Traceability
- Completeness
- Consistency
- Accuracy

The following documents were referenced in the assurance process and in preparation of the opinion statement:

- 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 3.4 - May 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 1 & 2 – 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
- Review of document control processes
- Review of Mass balance spreadsheets
- Review of Feedstock records
- Review of C&S records
- Review of Monthly reports
- Review of final version ROS C&S reports (rev2)

### **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 ExxonMobil Petroleum & Chemical 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 risk assessment basis (as noted above) and does not apply to records not reviewed.

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

*Feedstock defaults are applied and reported as appropriate.*



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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 ExxonMobil Petroleum & Chemical 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: Peter Barden

Authorised by:-

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

**Jan Saunders**

**UK SSC Business Manager**

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

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