

# Drax ESG Performance Report 2023

Our ESG Performance Report 2023 provides a consolidated overview of our ESG data

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**drax**

## Generation, Pellet Production, and Customers

| Datapoint                                                | Unit | 2023  | 2022 | Notes                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------------------------------------------------|------|-------|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Generation output</b>                                 |      |       |      |                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Total generation output*                                 | TWh  | 12.4  | 12.9 | Generation output has been captured from Unit Export, rather than Station Gate.                                                                                                                                                                                                                                                                                                                                           |
| Total renewable generation output*                       | TWh  | 12.4  | 12.9 | Includes biomass, hydro and pumped storage.                                                                                                                                                                                                                                                                                                                                                                               |
| Total non-renewable generation output                    | TWh  | 0.003 | 0.02 | Drax Power Station coal-fired Units 5 and 6 were run early in 2023 to assist with putting the units into preservation ready for decommissioning.                                                                                                                                                                                                                                                                          |
| Proportion of renewable generation output                | %    | 99.9  | 99.8 | Total renewable generation output as a proportion of Drax total generation output (includes biomass, hydro and pumped storage).                                                                                                                                                                                                                                                                                           |
| <b>Generation capacity</b>                               |      |       |      |                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Total generation capacity                                | GW   | 3.2   | 4.5  | Capacity at 31 December for reporting year.                                                                                                                                                                                                                                                                                                                                                                               |
| Total renewable generation capacity                      | GW   | 3.1   | 3.1  | Includes biomass, hydro and pumped storage.                                                                                                                                                                                                                                                                                                                                                                               |
| Total non-renewable generation capacity                  | GW   | 0.1   | 1.4  | The non-renewable generation capacity reported for 2022 represents two coal-fired units at Drax Power Station; decommissioning commenced in March 2023. Figure for 2023 represents gas-fired start-up capacity at Drax Power Station.                                                                                                                                                                                     |
| <b>Pellet Production</b>                                 |      |       |      |                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Total wood pellets produced                              | Mt   | 3.8   | 3.9  |                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Customers</b>                                         |      |       |      |                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Total electricity sales                                  | TWh  | 17.6  | 17.3 |                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Total gas sales                                          | TWh  | 1.3   | 2.1  |                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Electricity supplied to customers from renewable sources | %    | 92    | 89   | The figure for 2023 relates to Compliance Period 21 (April-March). 2022 figure has been updated to represent the total electricity supply from the Group. Please see more on our websites at: <a href="http://www.energy.drax.com/support/fuel-mix-disclosure/">www.energy.drax.com/support/fuel-mix-disclosure/</a> <a href="http://www.opusenergy.com/fuel-mix-disclosure/">www.opusenergy.com/fuel-mix-disclosure/</a> |

\* Includes pumped storage generation net of imported and exported power.

### Power generation mix in 2023

(% total output)

|                |      |
|----------------|------|
| Biomass        | 93.9 |
| Hydro          | 2.7  |
| Pumped Storage | 3.3  |
| Coal           | <0.1 |

## Carbon and energy

| Datapoint                                              | Unit                        | 2023               | 2022      | 2021               | Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|--------------------------------------------------------|-----------------------------|--------------------|-----------|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Carbon emissions, Scope 1 and 2</b>                 |                             |                    |           |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Generation CO <sub>2</sub> e emissions                 | ktCO <sub>2</sub> e         | 141                | 310       | 525 <sup>(1)</sup> | Generation emissions covers the total direct emissions from Scope 1 and indirect emissions from Scope 2 activities across our Generation sites.                                                                                                                                                                                                                                                                                                                                                                              |
| Group total Scope 1                                    | ktCO <sub>2</sub> e         | 255 <sup>®</sup>   | 336       | 932                | Group total Scope 1 covers all direct emissions from our own business operations, across all sites.                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Group total Scope 2 (location-based)                   | ktCO <sub>2</sub> e         | 231 <sup>®</sup>   | 333       | 323                | Group total Scope 2 covers all indirect emissions associated with our electricity and heat consumption, across all sites. For 2023 we have updated the location-based methodology, where Drax Group is able to apply our own generation (currently UK REGOs) and apply a zero-carbon factor for GB grid locations. Our updated methodology can be found on pages 21 to 25 in the Basis of Reporting. 2022 and 2021 has not been restated on the basis of it being impractical without having to incur undue costs or effort. |
| Group total Scope 2 (market-based)                     | ktCO <sub>2</sub> e         | 273 <sup>®</sup>   | 332       | 323                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Group total Scope 1 and 2 (location-based)             | ktCO <sub>2</sub> e         | 486                | 669       | 1,255              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Proportion of Group emissions within the UK            | %                           | 34 <sup>®</sup>    | 51        | 78                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Biogenic CO <sub>2</sub> emissions                     | ktCO <sub>2</sub> e         | 11,463             | 12,130    | 13,415             | The biogenic CO <sub>2</sub> emissions across the Group are zero-rated under the GHG Protocol methodology and our SBTi targets. Biogenic CO <sub>2</sub> emissions are reported separately as "outside of scope" in ESG reports or under "Memo items" of UK Emissions Trading Scheme (UK ETS).                                                                                                                                                                                                                               |
| Generation emissions per GWh of electricity generation | tCO <sub>2</sub> e/GWh      | 11 <sup>®</sup>    | 23        | 33 <sup>(1)</sup>  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Group emissions per GWh of electricity generation      | tCO <sub>2</sub> e/GWh      | 39 <sup>®</sup>    | 49        | 78                 | Group emissions are total Scope 1 and 2 emissions as reported.                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Group emissions per £ of revenue                       | tCO <sub>2</sub> e/£million | 62                 | –         | –                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Carbon emissions, Scope 3</b>                       |                             |                    |           |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Group total Scope 3                                    | ktCO <sub>2</sub> e         | 3,534 <sup>®</sup> | 3,123     | 3,121              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Purchased goods and services                           | tCO <sub>2</sub> e          | 891,672            | 783,329   | 674,418            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Capital goods                                          | tCO <sub>2</sub> e          | 381,352            | 224,576   | 235,635            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Fuel and energy related activities                     | tCO <sub>2</sub> e          | 1,215,553          | 1,344,446 | 1,411,629          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Upstream transportation and distribution               | tCO <sub>2</sub> e          | 32,666             | 301,800   | 203,928            | The decrease is primarily due to a reclassification of emissions associated with our pellet production business to the purchased goods and services, fuel and energy related activities and downstream transportation and distribution categories, which we determine to be a more appropriate classification for these emission.                                                                                                                                                                                            |
| Waste generated in operations                          | tCO <sub>2</sub> e          | 1,477              | 3,601     | 3,150              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Business travel                                        | tCO <sub>2</sub> e          | 4,045              | 3,585     | 1,488              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Employee commuting                                     | tCO <sub>2</sub> e          | 4,183              | 4,806     | 5,660              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

## Carbon and energy continued

| Datapoint                                  | Unit               | 2023    | 2022    | 2021    | Notes                                                                                                                                                                                                                            |
|--------------------------------------------|--------------------|---------|---------|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Upstream leased assets                     | tCO <sub>2</sub> e | 174     | 157     | 187     |                                                                                                                                                                                                                                  |
| Downstream transportation and distribution | tCO <sub>2</sub> e | 186,909 | 8,732   | 7,130   | The increase is primarily driven by the reclassification described above.                                                                                                                                                        |
| Processing of sold products                | tCO <sub>2</sub> e | 668     | 4,562   | 4,849   |                                                                                                                                                                                                                                  |
| Use of sold products                       | tCO <sub>2</sub> e | 815,668 | 441,188 | 572,894 | The increase was primarily due to the sale of the remaining coal we had procured on behalf of the UK Government, under the Winter contingency service agreement with the National Grid. This concluded at the end of March 2023. |

### Energy consumption

|                                              |     |                       |                       |        |  |
|----------------------------------------------|-----|-----------------------|-----------------------|--------|--|
| Group total energy consumption               | GWh | 34,113 <sup>(1)</sup> | 38,341 <sup>(2)</sup> | 44,113 |  |
| Group total energy consumption within the UK | GWh | 30,125                | 33,789 <sup>(2)</sup> | 40,112 |  |

(1) 2021 figure was based on the ETS value of Drax Power Station and Daldowie only.

(2) 2022 figures restated due to error in calculation in 2022.

Ⓐ This metric was subject to external independent limited assurance by PricewaterhouseCoopers LLP ('PwC') as part of their assurance over metrics in the ESG Performance Report 2023. For the results of that assurance, refer to page 10 in the ESG Performance Report 2023 and for the Reporting Criteria refer to page(s) 12 to 46 in the ESG Databook ([www.drax.com/esgdatabook2023](http://www.drax.com/esgdatabook2023)).

Drax Group plc continues to apply the UK's Streamlined Energy and Carbon Reporting (SECR) requirements as described in the Companies Act (2006), the relevant disclosures are included in the tables above. A full review of our environmental achievements, energy saving measures and commitments can be found within the Strategic Report of the Annual Report and Accounts.

### Science Based Targets initiative (SBTi) targets

| SBTi targets                                                                                               | Target year | Base Year 2020 | 2022 % change against 2020 baseline | 2023 % change against 2020 baseline |
|------------------------------------------------------------------------------------------------------------|-------------|----------------|-------------------------------------|-------------------------------------|
| 75.7% reduction in Scope 1 and 2 emissions from electricity generation by 2030 (kgCO <sub>2</sub> e/MWh)   | 2030        | 100            | 77% reduction<br>23                 | 89% reduction<br>11                 |
| 75.7% reduction in Scope 1, 2, and 3 emissions from all sold electricity by 2030 (kgCO <sub>2</sub> e/MWh) | 2030        | 103            | 67% reduction<br>34                 | 78% reduction<br>22                 |
| 42% reduction in non-generation Scope 1 and 2 emissions by 2030                                            | 2030        | 282,926        | 27% increase<br>357,994             | 22% increase<br>345,051             |
| 42% reduction in Scope 3 emissions by 2030                                                                 | 2030        | 3,537,561      | 12% decrease<br>3,123,388           | 0.1% reduction<br>3,534,369         |

## Nature and environmental management

### Other emissions to air

|                                                       | Unit | 2023  | 2022  | Notes                                       |
|-------------------------------------------------------|------|-------|-------|---------------------------------------------|
| <b>Power Generation, other emissions to air</b>       |      |       |       |                                             |
| Nitrogen oxides – Generation                          | t    | 5,831 | 5,979 | Emissions from biomass and coal generation. |
| Sulphur dioxide – Generation                          | t    | 849   | 403   | Emissions from biomass and coal generation. |
| Particulates – Generation                             | t    | 313   | 376   | Emissions from biomass and coal generation. |
| Sulphur hexafluoride – Generation                     | t    | 0.1   | –     | Emissions from biomass and coal generation. |
| <b>Pellet Production, other emissions to air</b>      |      |       |       |                                             |
| Nitrogen oxides – Pellet Production                   | t    | 621   | 836   |                                             |
| Volatile Organic Compounds (VOCs) – Pellet Production | t    | 741   | 854   |                                             |
| Particulates – Pellet Production                      | t    | 1,457 | 1,354 |                                             |
| Carbon monoxide – Pellet Production                   | t    | 1,128 | –     |                                             |

### Water

|                                                        | Unit           | 2023                       | 2022          | Notes                                                                                                                                                                                                   |
|--------------------------------------------------------|----------------|----------------------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Water withdrawn/abstracted from areas of water stress  | m <sup>3</sup> | 0                          | –             | Total volume of water from areas of “high” water stress, as classified by the WRI Aqueduct Water Risk Atlas (Aqueduct 4.0), baseline “water stress” indicator.                                          |
| Water consumed from areas of water stress              | m <sup>3</sup> | 347                        | –             | This metric considers water use across Drax’s direct operations. The volume reported represents water use at our London office, the only location classified as baseline (current) “high” water stress. |
| Total water abstracted – Power Generation              | m <sup>3</sup> | 45,058,529 <sup>Ⓐ</sup>    | 51,899,818    | Power generation covers Drax Power Station.                                                                                                                                                             |
| Total water returned – Power Generation                | m <sup>3</sup> | 41,223,516 <sup>Ⓐ</sup>    | 47,187,916    | Power generation covers Drax Power Station.                                                                                                                                                             |
| Total water abstracted and returned – Hydro Generation | m <sup>3</sup> | 3,515,581,216 <sup>Ⓐ</sup> | 3,389,452,345 | Hydro Generation covers Galloway and Lanark Hydro Scheme.                                                                                                                                               |
| Total water abstracted from reservoir – Pumped Storage | m <sup>3</sup> | 465,042,239 <sup>Ⓐ</sup>   | 361,145,582   | Pumped Storage covers Cruachan Power Station.                                                                                                                                                           |
| Total water abstracted from Loch Awe – Pumped Storage  | m <sup>3</sup> | 451,360,634 <sup>Ⓐ</sup>   | 325,844,996   | Excluding volume of water collected via the aqueduct system.                                                                                                                                            |

### Waste

|                                 | Unit | 2023   | 2022 | Notes                                                                                                                                                                                                                                                                         |
|---------------------------------|------|--------|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Total waste generated           | t    | 47,322 | –    | Waste data has been collected from our owned sites and the waste has been listed as hazardous/non-hazardous according to local regulator approach. If data has not been available, assumptions have been made based on European Waste Codes and volumes for comparable sites. |
| Total hazardous waste generated | t    | 3,281  | –    |                                                                                                                                                                                                                                                                               |

<sup>Ⓐ</sup> This metric was subject to external independent limited assurance by PricewaterhouseCoopers LLP (‘PwC’) as part of their assurance over metrics in the ESG Performance Report 2023. For the results of that assurance, refer to page 10 in the ESG Performance Report 2023 and for the Reporting Criteria refer to page(s) 12 to 46 in the ESG Databook ([www.drax.com/esgdatabook2023](http://www.drax.com/esgdatabook2023)).

## Nature and environmental management continued

### Biomass

|                                                                                     | Unit                        | 2023 | 2022 | Notes                                                                                                          |
|-------------------------------------------------------------------------------------|-----------------------------|------|------|----------------------------------------------------------------------------------------------------------------|
| <b>Drax Power Station</b>                                                           |                             |      |      |                                                                                                                |
| Proportion of woody biomass consumed at Drax Power Station with SBP Compliant claim | %                           | 97   | 97   |                                                                                                                |
| Average biomass supply chain GHG emissions                                          | kgCO <sub>2</sub> e/<br>MWh | 97*  | 96   | The GHG data are not calculated for waste materials and therefore these are not included in the average total. |

### Drax Group sources of fibre

| Country        | Sawmill and other wood industry residues (t) | Branches and tops (t) | Thinnings (t) | Low-grade roundwood (t) | End-of-life trees (t) | Agricultural residues (t) | Country total (t) |
|----------------|----------------------------------------------|-----------------------|---------------|-------------------------|-----------------------|---------------------------|-------------------|
| US             | 1,698,041                                    | 316,788               | 1,378,180     | 1,654,979               | 4,683                 | 107,082                   | 5,159,753         |
| Canada         | 1,714,169                                    | 167,876               | 0             | 163,458                 | 7,416                 | 0                         | 2,052,919         |
| Latvia         | 104,081                                      | 3,402                 | 96            | 344,302                 | 0                     | 0                         | 451,881           |
| Estonia        | 17,992                                       | 56                    | 9,914         | 58,697                  | 0                     | 0                         | 86,659            |
| Brazil         | 1,202                                        | 0                     | 0             | 125,023                 | 0                     | 0                         | 126,225           |
| Portugal       | 45                                           | 572                   | 1,177         | 16,795                  | 16,556                | 0                         | 35,145            |
| Lithuania      | 9,883                                        | 0                     | 0             | 3,011                   | 0                     | 0                         | 12,894            |
| UK             | 0                                            | 0                     | 0             | 0                       | 0                     | 56,053                    | 56,053            |
| Bulgaria       | 0                                            | 0                     | 0             | 0                       | 0                     | 12,594                    | 12,594            |
| Other European | 5,217                                        | 0                     | 0             | 2,446                   | 0                     | 668                       | 8,331             |
| Total          | 3,550,630                                    | 488,694               | 1,389,367     | 2,368,711               | 28,656                | 176,397                   | 8,002,454         |

### Pellet Production sources of fibre

| Country | Sawmill and other wood industry residues (t) | Branches and tops (t) | Thinnings (t) | Low-grade roundwood (t) | End-of-life trees (t) | Agricultural residues (t) | Country total (t) |
|---------|----------------------------------------------|-----------------------|---------------|-------------------------|-----------------------|---------------------------|-------------------|
| US      | 1,078,620                                    | 0                     | 770,826       | 36,635                  | 0                     | 0                         | 1,886,081         |
| Canada  | 1,467,578                                    | 149,020               | 0             | 150,920                 | 0                     | 0                         | 1,767,518         |
| Total   | 2,546,198                                    | 149,020               | 770,826       | 187,555                 | 0                     | 0                         | 3,653,599         |

### Drax Power Station sources of fibre

| Country        | Sawmill and other wood industry residues (t) | Branches and tops (t) | Thinnings (t) | Low-grade roundwood (t) | End-of-life trees (t) | Agricultural residues (t) | Country total (t) |
|----------------|----------------------------------------------|-----------------------|---------------|-------------------------|-----------------------|---------------------------|-------------------|
| US             | 1,289,412                                    | 316,788               | 1,317,584     | 1,652,167               | 4,683                 | 107,082                   | 4,687,716         |
| Canada         | 406,723                                      | 44,079                | 0             | 43,839                  | 7,416                 | 0                         | 502,057           |
| Latvia         | 104,081                                      | 3,402                 | 96            | 344,302                 | 0                     | 0                         | 451,881           |
| Estonia        | 17,992                                       | 56                    | 9,914         | 58,697                  | 0                     | 0                         | 86,659            |
| Brazil         | 1,202                                        | 0                     | 0             | 125,023                 | 0                     | 0                         | 126,225           |
| Portugal       | 45                                           | 572                   | 1,177         | 16,795                  | 16,556                | 0                         | 35,145            |
| Lithuania      | 9,883                                        | 0                     | 0             | 3,011                   | 0                     | 0                         | 12,894            |
| UK             | 0                                            | 0                     | 0             | 0                       | 0                     | 56,053                    | 56,053            |
| Bulgaria       | 0                                            | 0                     | 0             | 0                       | 0                     | 12,594                    | 12,594            |
| Other European | 5,217                                        | 0                     | 0             | 2,446                   | 0                     | 668                       | 8,331             |
| Total          | 1,834,555                                    | 364,897               | 1,328,771     | 2,246,280               | 28,655                | 176,397                   | 5,979,555         |

\* Limited external assurance by Bureau Veritas using the assurance standard ISAE 3000. For assurance statement see [www.drax.com/sustainability](http://www.drax.com/sustainability)

## Health and safety

|                                                  | Unit              | 2023                      | 2022 | Notes                                                                                                                                                                                                   |
|--------------------------------------------------|-------------------|---------------------------|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Health and safety</b>                         |                   |                           |      |                                                                                                                                                                                                         |
| Total Recordable Incident Rate (TRIR)            | Per 100,000 hours | <b>0.38<sup>Ⓐ</sup></b>   | 0.44 | TRIR is the total fatalities, lost time injuries, restricted work, and medical treatment injuries per 100,000 hours worked. Total includes both employees and contractors across our sites and offices. |
| Total Lost Time Incident Rate (LTIR)             | Per 100,000 hours | <b>0.13</b>               | 0.13 | Lost Time Incident Rate (LTIR) is the total fatalities and lost time injuries per 100,000 hours worked. Total includes both employees and contractors.                                                  |
| Near Miss and Hazard Identification Rate (NMHIR) | Per 100,000 hours | <b>129.26<sup>Ⓐ</sup></b> | –    | NMHIR is the total near misses and hazard incident rate per 100,000 hours worked. Total includes both employees and contractors.                                                                        |
| Fatalities                                       | n                 | <b>0</b>                  | 0    | Total includes both employees and contractors.                                                                                                                                                          |

<sup>Ⓐ</sup> This metric was subject to external independent limited assurance by PricewaterhouseCoopers LLP ('PwC') as part of their assurance over metrics in the ESG Performance Report 2023. For the results of that assurance, refer to page 10 in the ESG Performance Report 2023 and for the Reporting Criteria refer to page(s) 12 to 46 in the ESG Databook ([www.drax.com/esgdatabook2023](http://www.drax.com/esgdatabook2023)).

## Our people

|                                                      | Unit | 2023               | 2022   | Notes                                                                                                                                                                                              |
|------------------------------------------------------|------|--------------------|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Workforce composition</b>                         |      |                    |        |                                                                                                                                                                                                    |
| Total Group employees                                | n    | 3,551 <sup>Ⓐ</sup> | 3,229  | Total number of Group employees as at 31 December for reporting year.                                                                                                                              |
| Total pay and benefits (50th percentile)             | £    | 61,948             | 68,326 |                                                                                                                                                                                                    |
| Ratio of CEO earnings                                | n:1  | 46:1               | 79:1   |                                                                                                                                                                                                    |
| <b>Diversity, Equity and Inclusion</b>               |      |                    |        |                                                                                                                                                                                                    |
| All employees – female                               | %    | 32                 | 32     | Total workforce, excluding Board members and senior managers.                                                                                                                                      |
| All employees – male                                 | %    | 68                 | 68     |                                                                                                                                                                                                    |
| Senior managers – female                             | %    | 37                 | 38     | Executive Committee and their direct reports (excluding Personal Assistants and Executive Assistants).                                                                                             |
| Senior managers – male                               | %    | 63                 | 62     |                                                                                                                                                                                                    |
| Board members – female                               | %    | 50                 | 44.4   | Philip Cox stood down on 31 December 2023. He has been included in the figures.                                                                                                                    |
| Board members – male                                 | %    | 50                 | 55.6   |                                                                                                                                                                                                    |
| <b>Workforce – other</b>                             |      |                    |        |                                                                                                                                                                                                    |
| Employees covered by collective bargaining agreement | %    | 11                 | 13     |                                                                                                                                                                                                    |
| Employee engagement score                            | %    | 79                 | 79     |                                                                                                                                                                                                    |
| Employee turnover rate                               | %    | 13.4               | 13.8   | Total employee turnover is calculated as the number of leavers over the previous 12 months and divided by the average headcount over the same period. Turnover data reported for UK only for 2022. |
| Voluntary employee turnover rate                     | %    | 8.7                | 9.3    | Voluntary employee turnover is based on leaver categorisation, including resignation and retirement. Turnover data reported for UK only for 2022.                                                  |
| Involuntary employee turnover rate                   | %    | 4.7                | 4.5    | Involuntary employee turnover is based on leaver categorisation, including dismissal and redundancy. Turnover data reported for UK only for 2022.                                                  |

<sup>Ⓐ</sup> This metric was subject to external independent limited assurance by PricewaterhouseCoopers LLP ('PwC') as part of their assurance over metrics in the ESG Performance Report 2023. For the results of that assurance, refer to page 10 in the ESG Performance Report 2023 and for the Reporting Criteria refer to page(s) 12 to 46 in the ESG Databook ([www.drax.com/esgdatabook2023](http://www.drax.com/esgdatabook2023)).

## Social Value

|                                                                                       | Unit | 2023      |                                                       |
|---------------------------------------------------------------------------------------|------|-----------|-------------------------------------------------------|
| <b>Social value</b>                                                                   |      |           |                                                       |
| Total Donations (including Drax Foundation)                                           | £    | 2,688,596 |                                                       |
| <b>Funding by Country</b>                                                             |      |           |                                                       |
| Drax Foundation – Total funding to UK                                                 | £    | 1,316,741 |                                                       |
| Drax Foundation – Total funding to Canada                                             | £    | 575,527   |                                                       |
| Drax Foundation – Total funding to US                                                 | £    | 671,328   |                                                       |
| Drax Foundation – Total funding to Other                                              | £    | 125,000   |                                                       |
| <b>Funding by Focus Area</b>                                                          |      |           |                                                       |
| Drax Foundation – Total funding to STEM initiatives                                   | £    | 746,508   |                                                       |
| Drax Foundation – Total funding to Renewable Energy and Energy Efficiency initiatives | £    | 616,308   |                                                       |
| Drax Foundation – Total funding to Nature and Community Green Spaces initiatives      | £    | 432,390   |                                                       |
| Total funding to Crisis Fund initiatives                                              | £    | 206,420   | Crisis Fund does not come out of the Drax Foundation. |
| Drax Community Fund – Total funding for our operating communities                     | £    | 686,970   |                                                       |

## Ethics and integrity

|                                                                                  | Unit | 2023 | 2022 | Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------------------------------------------------------------------------|------|------|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Speak Up (whistleblowing)</b>                                                 |      |      |      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Total number of Speak Up reports raised                                          | n    | 49   | 14   | Total number of reports raised across Drax channels, internal and external.                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>eLearning and training</b>                                                    |      |      |      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Employees that have received and completed an Annual Business Ethics Declaration | %    | 88   | 86   | Calculated as the proportion of permanent employees who have completed an Annual Business Ethics Declaration, as of 26 February 2024, relative to the number invited to complete. Excludes employees on long-term absence from Drax during the declaration period, and does not include colleagues based at our Princeton and Japanese sites who joined the business during 2023. The declaration is issued in 2024 (covering 2023) and completion to 100% will continue to be progressed until achieved.                                 |
| Employees that have received and completed the Code of Conduct eLearning refresh | %    | 92   | 99   | Calculated as the proportion of permanent employees who have completed the Code of Conduct eLearning refresh, as of 23 February 2024, relative to the number invited to complete. Excludes employees on long term absence from Drax, colleagues based at our Princeton and Japanese sites who joined the business during 2023 and colleagues based at our former Pinnacle sites who were required to read the Code of Conduct during 2023 as part of their integration. Completion to 100% will continue to be progressed until achieved. |
| <b>Cyber security</b>                                                            |      |      |      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Employees that received and completed Cyber Security Awareness training          | %    | 98   | –    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

# Assurance Statements

## Independent Assurance Statements

### Directors' Statement on Drax Group plc's Sustainability Performance Data<sup>(1)</sup>

As the Directors of Drax Group plc we confirm that we are responsible for the preparation of the "Drax ESG Performance Report 2023" including this Directors' Statement and for reporting the Sustainability Performance Data as it appears in the Drax ESG Performance Report 2023 in accordance with the Reporting Criteria set out on the following webpage:

Drax's website – [www.drax.com/esgdatabook2023](http://www.drax.com/esgdatabook2023)

We confirm, to the best of our knowledge and belief, that we have responsibility for:

- designing, implementing and the maintenance of internal controls and processes over information relevant to the measurement, evaluation and preparation of the Sustainability Performance Data as it appears in the Drax ESG Performance Report 2023 that is free from material misstatement, whether due to fraud or error;
- establishing objective reporting criteria for preparing and presenting the Sustainability Performance Data as it appears in the Drax ESG Performance Report 2023, including clear definition of the entity's organisational boundaries, and applied them consistently;
- presenting the Sustainability Performance Data, as it appears in the Drax ESG Performance Report 2023, consistent with Drax's own Reporting Criteria, in a manner that to the best of our knowledge and belief is relevant, complete, reliable, unbiased/neutral, comparable and understandable; and
- reporting the Sustainability Performance Data as it appears in the Drax ESG Performance Report 2023 in accordance with the Reporting Criteria.



#### Director

For and on behalf of the Board of Directors of Drax Group plc

19 March 2024

(1) "Sustainability performance data" is made up of the following:

Group total Scope 1 greenhouse gas emission;  
Group total Scope 2 (location and market based) greenhouse gas emissions;  
Group total Scope 3 greenhouse gas emissions;  
Proportion of Group emissions in the UK;  
Generation emissions per GWh of electricity generation;  
Group emissions per GWh of electricity generation;  
Group total energy consumption;  
Total water abstracted – power generation;  
Total water returned – power generation;  
Total water abstracted and returned – hydro generation;  
Total water abstracted from reservoir – pumped storage;  
Total water abstracted from Loch Awe – pumped storage;  
Total Recordable Incident Rate;  
Near Miss and Hazard Identification Rate; and  
Total Group employees

## Independent Assurance Statements

**Independent Limited Assurance Report to the Directors of Drax Group plc on sustainability performance data****Our limited assurance conclusion**

Based on the procedures we have performed, as described under the "Summary of work performed" and the "Key Assurance Matters" sections below, and the evidence we have obtained, nothing has come to our attention that causes us to believe that the information marked with the symbol ® in Drax Group plc's ("Drax") ESG Performance Report for the year ended 31 December 2023 (the "Report") and summarised below (together, the 'Subject

Matter Information'), has not been prepared, in all material respects, in accordance with Drax's Environmental, Social and Governance (ESG) Databook, February 2024 version 1 set out in [www.drax.com/esgdatabook2023](http://www.drax.com/esgdatabook2023) (the 'Reporting Criteria').

**What we were engaged to assure**

The Subject Matter Information needs to be read and understood together with the Reporting Criteria which Drax's Directors are solely responsible for selecting and applying. The Subject Matter Information and the Reporting Criteria are as set out in the table below:

| Subject Matter Information                                                                                      | Location of Subject Matter Information                                 | Reporting Criteria                                                                                                                                            |
|-----------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>Group total Scope 1 greenhouse gas emissions</li> </ul>                  | <ul style="list-style-type: none"> <li>Page 3 of the Report</li> </ul> | The Sustainability Metrics Reporting Criteria is available on Drax's website – <a href="http://www.drax.com/esgdatabook2023">www.drax.com/esgdatabook2023</a> |
| <ul style="list-style-type: none"> <li>Group total Scope 2 (location based) greenhouse gas emissions</li> </ul> | <ul style="list-style-type: none"> <li>Page 3 of the Report</li> </ul> |                                                                                                                                                               |
| <ul style="list-style-type: none"> <li>Group total Scope 2 (Market based) greenhouse gas emissions</li> </ul>   | <ul style="list-style-type: none"> <li>Page 3 of the Report</li> </ul> |                                                                                                                                                               |
| <ul style="list-style-type: none"> <li>Group total Scope 3 greenhouse gas emissions</li> </ul>                  | <ul style="list-style-type: none"> <li>Page 3 of the Report</li> </ul> |                                                                                                                                                               |
| <ul style="list-style-type: none"> <li>Proportion of Group emissions in the UK</li> </ul>                       | <ul style="list-style-type: none"> <li>Page 3 of the Report</li> </ul> |                                                                                                                                                               |
| <ul style="list-style-type: none"> <li>Generation emissions per GWh of electricity generation</li> </ul>        | <ul style="list-style-type: none"> <li>Page 3 of the Report</li> </ul> |                                                                                                                                                               |
| <ul style="list-style-type: none"> <li>Group emissions per GWh of electricity generation</li> </ul>             | <ul style="list-style-type: none"> <li>Page 3 of the Report</li> </ul> |                                                                                                                                                               |
| <ul style="list-style-type: none"> <li>Group total energy consumption</li> </ul>                                | <ul style="list-style-type: none"> <li>Page 3 of the Report</li> </ul> |                                                                                                                                                               |

## Independent Assurance Statements continued

| Subject Matter Information                               | Location of Subject Matter Information | Reporting Criteria                                                                                                                                                           |
|----------------------------------------------------------|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| • Total water abstracted – power generation              | • Page 5 of the Report                 | The Sustainability Metrics Reporting Criteria is available on Drax's website – <a href="http://www.drax.com/esgdatabook2023">www.drax.com/esgdatabook2023</a> <sup>(1)</sup> |
| • Total water returned – power generation                | • Page 5 of the Report                 |                                                                                                                                                                              |
| • Total water abstracted and returned – hydro generation | • Page 5 of the Report                 |                                                                                                                                                                              |
| • Total water abstracted from reservoir – pumped storage | • Page 5 of the Report                 |                                                                                                                                                                              |
| • Total water abstracted from Loch Awe – pumped storage  | • Page 5 of the Report                 |                                                                                                                                                                              |
| • Total Recordable Incident Rate                         | • Page 7 of the Report                 |                                                                                                                                                                              |
| • Near Miss and Hazard Identification Rate               | • Page 7 of the Report                 |                                                                                                                                                                              |
| • Total Group employees                                  | • Page 7 of the Report                 |                                                                                                                                                                              |

(1) The maintenance and integrity of Drax's website is the responsibility of the Directors; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Subject Matter Information or Reporting Criteria when presented on Drax's website.

The scope of our work did not extend to information in respect of earlier periods or to any other information included in, or linked from, the Report.

### Our work

#### Professional standards applied

We performed a limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial Information' and, in respect of the greenhouse gas (GHG) emissions, in accordance with International Standard on Assurance Engagements 3410 'Assurance engagements on greenhouse gas statements', issued by the International Auditing and Assurance Standards Board.

#### Our independence and quality control

We have complied with the Institute of Chartered Accountants in England and Wales Code of Ethics, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards).

We apply International Standard on Quality Management (UK) 1 and accordingly maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### Independent Assurance Statements

#### Summary of work performed

We performed a limited assurance engagement. Because the level of assurance obtained in a limited assurance can vary, we give more detail about the procedures performed, so that the intended users can understand the nature, timing and extent of procedures we performed as context for our conclusion. These procedures performed vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

In performing our assurance procedures, which were based on our professional judgement, we performed the following:

- considered the suitability in the circumstances of Drax's use of the Reporting Criteria as the basis for preparing the Subject Matter Information including considering reporting boundaries;
- obtained an understanding of Drax's control environment, processes and systems relevant to the preparation of the Subject Matter Information. Our procedures did not include evaluating the suitability of design or operating effectiveness of control activities;
- evaluated the appropriateness of measurement and evaluation methods, reporting policies used and estimates made by Drax, noting that our procedures did not involve testing the data on which the estimates are based or separately developing our own estimates against which to evaluate Drax's estimates;
- compared year on year movements and obtained explanations from management for significant differences we identified;
- performed limited substantive testing on a selective basis of the Subject Matter Information. Testing involved agreeing arithmetical accuracy of calculations, and agreeing data points to or from source information to check that the underlying subject matter had been appropriately evaluated or measured, recorded, collated and reported;
- reconciling the average biomass supply chain emissions used in certain calculations to the average biomass supply chain emissions that have been audited separately and for which Drax has obtained an ISAE 3000 (R) limited assurance report;
- undertook site visits at Drax Power Station, Cruachan and Lanark to understand the operations within the electricity generation processes; and
- evaluated the disclosures in, and overall presentation of, the Subject Matter Information.

Our assurance procedures specifically did not include testing to source evidence the accuracy of average biomass supply chain emissions used in certain calculations because they have been audited separately and for which Drax has obtained an ISAE 3000 (R) limited assurance report.

#### Materiality

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Subject Matter Information is likely to arise. We set certain quantitative thresholds for materiality. These, together with qualitative considerations, helped us to determine the nature, timing and extent of our procedures in support of our conclusion. We believe that it is important that the intended users have the information they need to understand the concept and the level of materiality to place our conclusion in context. Based on our professional judgement, we determined materiality for the Subject Matter Information as follows:

#### Overall materiality

Materiality may differ depending upon the nature of the Subject Matter Information. We apply professional judgement to consider the most appropriate materiality benchmark for each aspect of the Subject Matter Information, having considered how the intended users may use the information.

For each metric, materiality has been set at 5% of the total reported figure.

This threshold means that a misstatement of 5% in the reported figure, of either an individual misstatement, or as an aggregate of smaller misstatements, would lead us to conclude that the Subject Matter Information had not been prepared in all material respects in accordance with the Reporting Criteria.

When the metric is a percentage, any misstatement in either the numerator or denominator has been considered simultaneously in order to identify if the movement in the reported figure is larger than 5%.

We also agreed to report to the Directors misstatements ('reportable misstatements') identified during our work at a level below overall materiality, as well as misstatements below that lower level that in our view warranted reporting for qualitative reasons. The Directors are responsible for deciding whether adjustments should be made to the Subject Matter Information in respect of those items.

## Independent Assurance Statements continued

### Key assurance matters

Key Assurance Matters are those areas of our work that in our professional judgement required particular focus and attention, including those which had the greatest effect on the overall

assurance strategy, the allocation of resources, and directing the efforts of the engagement team.

We considered the following areas to be Key assurance matters and discussed these with Drax's management.

### Scope 2 Purchased Electricity

|                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|---------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Nature of the issue</b>                                                      | <p>Drax is both a generator and a consumer of electricity it produces. Whilst some of its electricity is consumed instantly and never leaves the boundary of Drax Power Station, the majority is first exported to the national grid and then imported back by purchasing the electricity from another group entity. As reporting of emissions within either Scope 1 or Scope 2 depends on electricity leaving the organisational boundary, inclusion of emissions for consumption of energy in Scope 2 could result in double counting of emissions included from the generation of electricity in Scope 1</p> <p>In addition, a risk of double counting of Renewable Energy Guarantees of Origin (REGOs) arises, where REGOs have been generated for use against Drax's own electricity purchases and their supplies to the wider market.</p> |
| <b>How our work addressed the key assurance matter</b>                          | <ul style="list-style-type: none"> <li>• Obtained an understanding of the reporting boundaries and the accounting methods and evaluated the appropriateness of the reporting criteria.</li> <li>• Considered GHG Protocol Scope 2 guidance.</li> <li>• As part of our testing, we have considered the appropriateness of treatment of internally-generated REGOs and that they have been removed from Scope 2 Location-Based reporting in the current period when comparing to historical reported Scope 2 figures.</li> </ul>                                                                                                                                                                                                                                                                                                                  |
| <b>Element(s) of the Subject Matter Information most significantly impacted</b> | Group total Scope 2 (location based) greenhouse gas emissions to 31 December 2023.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

### Scope 3 supply chain

|                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Nature of the issue</b>                                                      | <p>A significant proportion of Drax Scope 3 emissions comes from the Biomass Pellets supply chain. Drax uses actual data from a number of upstream suppliers, to calculate greenhouse gas emissions associated with the biomass supply chain.</p> <p>The calculation of the emissions is calculated using Drax's bespoke "Biomass Carbon Calculator". This calculation is complex and incorporates a high number of varied inputs and emission factors from across the supply chain. The emissions from the Biomass Pellets represent approximately 46% of the total Scope 3 reported figure.</p>                                                                                                                                                                                                                                                                                                                                                                      |
| <b>How our work addressed the key assurance matter</b>                          | <p>The engagement team has validated the appropriateness of the Scope 3 boundary against GHG protocol Scope 3 guidance.</p> <p>To consider the appropriateness of the calculation used to calculate the "emissions from the Biomass Pellets" the engagement team has:</p> <ul style="list-style-type: none"> <li>• Obtained an understanding of each step of the calculation through discussions with management.</li> <li>• Agreed applied emission factors to recognised third party sources.</li> <li>• For a selected number of pellet supplier calculations, traced Drax inputs into the calculator to third party SBP Audit Report (SAR).</li> <li>• For a selected number of pellet supplier calculations, performed an end-to-end check of the calculations within the Drax's Biomass Carbon Calculator, inspecting the arithmetical accuracy of the calculations as well as validating the calculation methodology against the Reporting Criteria.</li> </ul> |
| <b>Element(s) of the Subject Matter Information most significantly impacted</b> | Group total Scope 3 greenhouse gas emissions to 31 December 2023.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |



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## Independent Assurance Statements

### Contractor hours

|                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Nature of the issue</b>                                                      | <p>Contractor hours are part of the denominator (added to total employee hours) for "Total Recordable Incident Rate" and "Near Miss and Hazard Identification Rate". Contractor hours are collated from across six business units within Drax.</p> <p>Between each business unit the method for collating and recording the contractor hours is inconsistent ranging from automated hours produced from a "clock in" system to manual sign in sheets, giving rise to a wide range of differing types of information and evidence to support the reported contractor hours across each of the business units.</p>            |
| <b>How our work addressed the key assurance matter</b>                          | <ul style="list-style-type: none"> <li>• Obtained an understanding of the data collection and reporting processes used across each of the six business units;</li> <li>• Sample tested hours included within each of the six business units to supporting evidence;</li> <li>• Performed an assessment of Drax's organisational structure to consider the completeness of reported contractor hours; and</li> <li>• Assessed the potential maximum impact on "Total Recordable Incident Rate" and "Near Miss and Hazard Identification Rate" where evidence is unavailable to support reported contractor hours.</li> </ul> |
| <b>Element(s) of the Subject Matter Information most significantly impacted</b> | <ul style="list-style-type: none"> <li>• Total Recordable Incident Rate</li> <li>• Near Miss and Hazard Identification Rate</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

### Challenges of non-financial information

The absence of a significant body of established practice upon which to draw to evaluate and measure non-financial information allows for different, but acceptable, evaluation and measurement techniques that can affect comparability between entities, and over time.

Non-financial information is subject to more inherent limitations than financial information, given the characteristics of the underlying subject matter and the methods used for measuring or evaluating it. The precision of different measurement techniques may also vary.

In particular:

- The number of recorded incidents that are included within both "Total recordable incident rate" and "Near miss hazard identification rate" are reliant on employees and contractors reporting incidents in line with documented policy when they have been subject to an incident, near miss or hazard;
- The total number of hours worked by Drax employees, which is part of the denominator in both the "Total recordable incident rate" and "Near miss hazard identification rate" is reliant on employees recording their absences within Drax's workforce management system; and
- The emission factor of 0 gCO<sub>2</sub>e/MWh used in the calculation of location and market based emissions is based on Drax's commitment to retain and retire enough REGO certificates to cover all of the energy it has applied this emissions factor to in its reporting.

### Reporting on Other Information

The other information comprises all of the information in the Report other than the Subject Matter Information and our assurance report. The Directors are responsible for the other information. As explained above, our conclusion does not extend to the other information and, accordingly, we do not express any form of assurance thereon. In connection with our assurance of the Subject Matter Information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the Subject Matter Information or our knowledge obtained during the assurance engagement, or otherwise appears to contain a material misstatement of fact. If we identify an apparent material inconsistency or material misstatement of fact, we are required to perform procedures to conclude whether there is a material misstatement of the Subject Matter Information or a material misstatement of the other information, and to take appropriate actions in the circumstances.

### Independent Assurance Statements continued

#### Responsibilities of the Directors

As explained in the Directors' Statement on page 10 of the Report, the Directors of Drax are responsible for:

- determining appropriate reporting topics and selecting or establishing suitable criteria for measuring or evaluating the underlying subject matter;
- ensuring that those criteria are relevant and appropriate to Drax and the intended users of the Report;
- ensuring the preparation of the Subject Matter Information in accordance with the Reporting Criteria including designing, implementing and maintaining systems, processes and internal controls over the evaluation or measurement of the underlying subject matter to result in Subject Matter Information that is free from material misstatement, whether due to fraud or error; and
- ensuring the documentation and retention of underlying data and records to support the Subject Matter Information; and
- producing the Report that provides a balanced reflection of Drax's performance in this area and discloses, with supporting rationale, matters relevant to the intended users of the Report; and
- producing a statement of Directors' responsibility.

#### Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Subject Matter Information is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the Directors of Drax.

#### Use of our report

Our report, including our conclusion, has been prepared solely for the Directors of Drax in accordance with the agreement between us dated 9 November 2023 as amended by the variation letters dated 21 February 2024 and 27 February 2024 (the "agreement"). To the fullest extent permitted by law, we do not accept or assume responsibility or liability to anyone other than the Board of Directors and Drax for our work or our report except where terms are expressly agreed between us in writing.

*PricewaterhouseCoopers LLP*

PricewaterhouseCoopers LLP  
Chartered Accountants  
Leeds

19 March 2024



### Independent Assurance Statements

#### **Bureau Veritas UK Ltd Summary Assurance Statement**

Issue date: 22 February, 2024

#### **Summary Assurance Statement from Bureau Veritas UK Ltd**

Bureau Veritas UK Ltd has provided independent assurance to Drax Group Plc over its 'average biomass supply chain GHG emissions' data for Drax Power Station as reported in its Annual Report and Accounts 2023.

The assurance process was conducted in accordance with International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after December 15, 2015), issued by the International Auditing and Assurance Standards Board. Bureau Veritas' full assurance statement includes certain limitations, exclusions, observations, and a detailed assurance methodology and scope of work. The full assurance statement with Bureau Veritas' independent opinion can be found at [www.drax.com/sustainability](http://www.drax.com/sustainability)

London, 22nd February 2024