

## **QUALITY ASSURANCE STATEMENT – GHG REPORT**

### **LIMITED ASSURANCE**

Energise Ltd (Energise) has been contracted by IG Group plc of Cannon Bridge House, 25 Dowgate Hill, London EC4R 2YA to provide the GHG reporting and a quality assurance statement for the global reported scope 1 & 2 greenhouse gas emissions as provided in the company annual.

This quality assurance process has been performed in accordance with the ISAE 3410 standard for assuring GHG emissions data.

### **RESPONSIBILITIES OF IG GROUP AND ENERGISE**

IG Group was responsible for the preparation of the GHG data and assertions, the internal management controls governing the data collection process and for provision of the final data recorded as the GHG report.

Energise were responsible (in two separate teams to maintain objectivity):

1. for support IG Group in collating the data AND;
2. for carrying out the quality assurance engagement for the required scope of assurance in accordance with the principles of the ISAE 3410, Assurance Engagements on Greenhouse Gas Statements standard.

### **INDEPENDENCE, TEAM COMPETENCIES AND QUALITY CONTROL**

We can confirm our independence, ethics and competence as follows:

- We are appointed by IG Group and no member of the assurance team has been involved in the collation of the GHG report.
- We have acted with the integrity, objectivity, professional competence, due care and confidentiality to be expected of a professional services provider and the rigor of our work is sufficient to the level required by the ISAE 3410 standard
- Our team have extensive experience in GHG reporting to WRI / WBCSD GHG Corporate Accounting and Reporting Standard (revised) standard and the assurance and verification standards ISAE 3410 (GHGs) and ISO 14064:3.

Energise applies quality control and management approaches equivalent to ISO 9001 International Standard and as encompassed in the Quality Policy and Business Charter. Our commitment to ethical conduct is appropriate for that required for environmental and sustainability professionals in respect of conducting the ISAE 3410 engagement.

### **ORGANISATIONAL SCOPE AND SUBJECT MATTER**

The boundary of the assurance process includes global operations, on a financial control basis, for which the following EHS data have been included in scope:

GHG sources and energy

- Scope 1: Natural gas, gasoline/petrol, diesel, refrigerants
- Scope 2: Electricity usage and generation

## LEVEL OF ASSURANCE AND MATERIALITY

The level of assurance tested is that of limited assurance. A materiality level of 5% was applied. Note that assessment of compliance and materiality was undertaken against the stated calculation methodology.

## CONCLUSION & VERIFICATION OPINION

Based on the data and information provided by IG Group plc and the processes and procedures conducted, Energise concludes there is no evidence that the GHG assertion:

- is not materially correct;
- is not a fair representation of the GHG emissions data and information; and
- is not prepared in accordance with the criteria listed above.

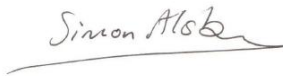
The GHG information for the period 01/06/2017 – 31/05/2018 is consistent with the agreed verification scope, objectives and criteria. 100% of emissions by scope are verified as follows:

- Scope 1 emissions: 89 tCO<sub>2</sub>e
- Scope 2 emissions: 3,139 tCO<sub>2</sub>e

## OBSERVATIONS

Based on our work, Energise considers that material GHG sources are appropriately identified and reported on.

All errors in reported data identified during the verification process have been duly corrected.



Simon Alsbury  
Managing Director  
Energise Ltd