



Carbon Trust Assurance Limited  
Dorset House  
Stamford Street  
London  
SE1 9NT

Mr Mike Shirley  
SmartestEnergy  
Dashwood House  
69 Old Broad Street  
London  
EC2M 1QS

23 September 2019

### Scope 2 Carbon Footprint Certification Letter CERT-12746

Dear Mike

Carbon Trust Assurance Limited (**'The Company'**) certifies that:

SmartestEnergy Ltd (**'You'**) has calculated the 4 Listed Carbon Footprints and marketed in the United Kindgom, in accordance with:

- WRI GHG Protocol Scope 2 Guidance (2015);
- SmartestEnergy's Renewable Certificate Allocation Policy;
- SmartestEnergy's Electricity Certificates Procedures 1-10.

#### **Listed Products and Carbon Footprints**

#### **Scope 2 Carbon Footprint Certification Results**

The Company certifies the product carbon footprint results set out in the table below. This is the second time that these Scope 2 Carbon Footprint Results have been certified by the Company.

Stock Keeping Unit	Geographic Area	Emission factor (gCO <sub>2</sub> )	Functional Unit
Renewable Standard	United Kingdom	0	per kWh
Natural Renewable		0	
Specific Renewable		0	
Conventional		141	



The Company certifies the above Listed Carbon Footprints based on the data provided in the following models: **Smartest Energy product emission factor model v1.3 160819 v2.xlsb**

**Level of Assurance**

This certification was carried out to a Reasonable Level of Assurance.

**Materiality**

It has been verified that all material non-conformities identified during the sampling performed on the footprint models submitted have been closed. If at any time and for whatever reason You or the Company identify any further non-conformities, the terms described in the Description of Service and General Terms and Conditions will apply. It is also Your duty to promptly inform the Company in writing.

**Provision for material discrepancy**

The Company has performed the certification in accordance with the applicable material discrepancy threshold: Where individual or the aggregate of actual errors, omissions or misrepresentations affect the final footprint result by the equivalent of 5% or more they are predetermined to be a material discrepancy and therefore a non-conformity.

**Certification Period**

This Certification is valid for a period of 12 months from 01/09/2019 (the “effective date”) until 31/08/2020 subject to the provisions in this Certification Letter.

We will be in touch with you prior to the expiry of this certification to discuss your communication plans as well as re-certification. However, if you have any questions please feel free to get in touch with us.

**Suspended Findings**

The following findings were raised but considered suitable for action prior to the next surveillance and/or re-certification audit.

Identifier	Requirement	Planned action	Severity
1.0	<p>It is noted that not all documents that contribute to the effective supply and management of certificate-backed renewable energy are managed as part of the formal Renewable Electricity Policy &amp; Procedures system.</p> <p>It was seen that the Risk Team primarily use their own REGO Position and Stop Loss Reporting working instructions for the day-to-day fulfilment of</p>	<p>Carried over from previous recertification.</p> <p>To be actioned prior to the next recertification.</p>	Minor NC

	<p>their role. This document, however, does not form part of the formal Renewable Electricity Policy &amp; Procedures system and as such has not been submitted to CT for review and is not subject to the same document controls (no version identification or history was included in the document).</p> <p>The company should ensure that all documents that contribute to the effective supply and management of certificate-backed renewable energy are managed as part of the formal Renewable Electricity Policy &amp; Procedures system (as far as practicable).</p> <p>A three-tier approach (Policy &gt; Procedure &gt; Work Instruction) could be applied.</p>		
2.0	The latest version of the Policy (version 3, dated 01/09/2019) had not been approved at time of assessment.	To be actioned prior to the next recertification.	Minor NC

**Communications**

You are permitted to communicate the certified results as set out below and in any associated Annex:

- 'The Scope 2 Carbon Footprint of this product has been certified by the Carbon Trust'.

Any communications, other than those listed above, shall be submitted to the Company for prior approval and may be documented in an Annex of this Certification Letter at the Company's discretion.

For and on behalf of  
Carbon Trust Assurance Limited



Morgan Jones  
Associate Director – Assurance