

Independent limited assurance report to the Directors of Cory Riverside Energy.

Conclusions

Based on the procedures I have performed and the evidence I have obtained, nothing has come to my attention that causes me to believe that the selected information reported in their GRI Standards assessment is not material and not prepared and reported in accordance with the GRI criteria.

Introduction

The Directors of Cory Riverside Energy (Cory) engaged me to provide limited assurance on selected information provided to the Global Reporting Initiative (GRI) Standards (issued in July 2018) submission for the 52 weeks to 31 December 2018.

The GRI Standards represent global best practice for reporting publicly on a range of economic, environmental and social impacts. Sustainability reporting based on the Standards (GRI 102 and 103) provides information about an organization's positive or negative contributions to sustainable development. The modular, interrelated GRI Standards are designed primarily to be used as a set. Cory chooses topic-specific Standards to report on its material topics – economic (GRI 200), environmental (GRI 300) and social (GRI 400), as well as disclosing further information on labour practices and human rights. Information relevant to the Standards is disclosed within the company's 2018 Sustainability Report.

Scope and work done

In order to consider the risk of misstatement of the selected information reported in the Cory GRI submission I undertook the following tasks:

- made enquiries of the Cory management; evaluated the design of the key structures, systems and processes and controls for managing and recording and reporting the selected information. This included visiting Cory's Belvedere energy from waste facility;
- performed limited testing on a selective basis of selected information at the corporate head office to check that data had been appropriately measured, recorded, collated and reported. This included the review of internal company documentation, such as minutes of relevant committee meetings to check that governance and reporting processes were in place; and
- I also considered the disclosure and presentation of the selected information. Some of this information is presented in their 2018 Sustainability Report.

Findings and limitations

This was Cory's first disclosure of selected information for the GRI Standards. In 2018 the company changed ownership and its general disclosure (GRI 102 and 103) was comprehensive in most areas. Selected information on certain aspects of ethics and governance were missing. Elsewhere, selected information disclosed under environment goes through the external scrutiny of third parties such as the Environment Agency, and mature systems and processes were in place. Areas where data were unavailable included labour practices (GRI 401-405) and supply chain (GRI 414), specifically the recording of staff training, composition of employees by employee category, and the screening of environmental and social impacts of suppliers.



Dr Paul Toyne³
Independent sustainability adviser
London
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