



# LRQA Independent Assurance Statement

## Relating to Dominion's GHG Assertion for the Calendar Year 2023

This Assurance Statement has been prepared for Dominion Energy Services, Inc (Dominion) in accordance with our contract.

### Terms of Engagement

LRQA was commissioned by Dominion Energy Services, Inc. (Dominion) to provide independent assurance on its assertion ("the assertion") for the calendar year (CY) 2023 against the assurance criteria below to a reasonable level of assurance for direct GHG emissions (Scope 1) and energy indirect GHG emissions (Scope 2) and a limited level of assurance for other indirect emissions (Scope 3) using ISO 14064 – Part 3 for greenhouse gas assertions.

Our assurance engagement covered Dominion's operations and activities using equity share as the consolidation methodology and specifically the following requirements:

- Verifying conformance with:
  - World Resources Institute / World Business Council for Sustainable Development Greenhouse Gas Protocol: A corporate accounting and reporting standard, revised edition (otherwise referred to as the WRI/WBCSD GHG Protocol)<sup>1</sup>
- Reviewing whether the Assertion has taken account of:
  - GHG Protocol Corporate Value Chain (Scope 3) and Reporting Standard;
  - US EPA Mandatory Greenhouse Gas Reporting Rule (40 CFR Part 98);
  - The Climate Registry Electric Power Sector Protocol (EPS) Version 1.0 (June 2009);
  - EPS Protocol Updates and Clarifications (December 2020);
  - ONE Future Methane Emissions Estimation Protocol; and
  - Greenhouse Gas Emissions: DE Corporate Inventory (A DEES Work Practice), March 2023.
- Evaluating the accuracy and reliability of data and information for only the selected indicators listed below:
  - Direct (Scope 1), Energy Indirect (Scope 2) and Other Indirect (Scope 3) GHG emissions.
    - Scope 3 GHG emissions verified by LRQA includes Category 1 Purchased Goods and Services, Category 3 Fuel and Energy Related Activities, and Category 11 Use of Sold Products.

The GHG Inventory excludes hydrofluorocarbon emissions from refrigerants and methane emissions from natural gas venting at the power stations on the basis of de minimis contribution to the total GHG emissions.

LRQA's responsibility is only to Dominion. LRQA disclaims any liability or responsibility to others as explained in the end footnote. Dominion's responsibility is for collecting, aggregating, analysing and presenting all the data and information within the Assertion and for maintaining effective internal controls over the systems from which the Assertion is derived. Ultimately, the Assertion has been approved by, and remains the responsibility of Dominion.

### LRQA's Opinion

Based on LRQA's approach, except for the effect of the matters described in the Basis for Qualified Opinion, we believe that Dominion has, in all material respects with regards to its Scope 1 and 2 emissions:

- Met the requirements of the criteria listed above; and
- Disclosed accurate and reliable performance data and information as summarized in Table 1 below.

The opinion expressed is formed on the basis of a reasonable level of assurance and at the materiality of 5%.

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<sup>1</sup> <http://www.ghgprotocol.org/>



Based on LRQA’s approach, nothing has come to our attention that would cause us to believe that Dominion has not, in all material respects with regards to its Scope 3 emissions:

- Met the requirements of the criteria listed above; and
- Disclosed accurate and reliable performance data and information as summarized in Table 1 below.

The opinion expressed is formed on the basis of a limited level of assurance<sup>2</sup> and at the materiality of the professional judgement of the verifier.

**Basis for Qualified Opinion**

Dominion Energy reported different base years for direct GHG emissions (Scope 1) from power generation, power delivery and natural gas operations and indirect GHG emissions from purchased electricity (Scope 2).

**Table 1. Summary of Dominion Key Data for CY 2023:**

Scope of GHG emissions	GHG emissions	Units
Scope 1 – Direct Emissions	29,523,724	Tonnes CO <sub>2</sub> e
Scope 1 - Biogenic Direct Emissions	1,589,707	Tonnes CO <sub>2</sub>
Scope 2 - Indirect Emissions (Location-based) <sup>1</sup>	444,019	Tonnes CO <sub>2</sub> e
Scope 2 - Indirect Emissions (Market-based) <sup>1</sup>	444,019	Tonnes CO <sub>2</sub> e
Scope 3 – Other Indirect Emissions		
Category 1: Purchased Goods and Service <sup>2</sup>	3,109,541	Tonnes CO <sub>2</sub> e
Category 3: Fuel and Energy Related Activities <sup>3</sup>	13,456,396	Tonnes CO <sub>2</sub> e
Category 11: Use of Sold Products <sup>4</sup>	11,905,725	Tonnes CO <sub>2</sub> e
Note 1: Scope 2, Location-based and Scope 2, Market-based are defined in the WRI/WBCSD GHG Protocol Scope 2 Guidance, 2015 Note 2: Upstream emissions from purchases of natural gas within the gas distribution business. Note 3: Upstream emissions from purchases of fossil fuels within the power generation business, in addition to upstream emissions from purchases of wholesale electricity. Note 4: Downstream emissions from customer usage of sold natural gas.		

**LRQA’s Approach**

LRQA’s assurance engagements are carried out in accordance with our verification procedure. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- conducting site visits of the sampled facilities and reviewing processes related to the control of GHG emissions data and records;
- interviewing relevant employees of the organization responsible for managing GHG emissions data and records;
- assessing Dominion’s data management systems to confirm they are designed to prevent significant errors, omissions or misstatements in the Assertion. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal quality control.
- verifying historical GHG emissions data and records back to source for the calendar year 2023 for Scope 1 and Scope 2;

<sup>2</sup> The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.



- verifying historical GHG emissions data and records at an aggregated level for calendar year 2023 for Scope 3; and
- confirming Dominion has documented its base years, conditions for base year recalculation and disclose its recalculated base years in its CDP Report annually. Dominion has selected different base years for Scope 1 and Scope 2 emissions. LRQA did not verify the reported data and calculations of the adjusted base years in 2023.

### **LRQA's Standards, Competence and Independence**

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 *Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition* and ISO/IEC 17021 *Conformity assessment – Requirements for bodies providing audit and certification of management systems* that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

Signed

Dated: 27 June 2024

A handwritten signature in black ink, appearing to read 'Marisol Bacong'.

Marisol Bacong  
LRQA Lead Verifier  
On behalf of LRQA, Inc.  
2500 CityWest Blvd, Ste 150 Houston TX 77042

LRQA reference: UQA00001269/6679600

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