



## INDEPENDENT LIMITED ASSURANCE STATEMENT

**To: The Stakeholders of Enviva Holdings, LP**

### Introduction and objectives of work

Bureau Veritas UK Limited ('Bureau Veritas') has been engaged by Enviva Holdings, LP ('Enviva') to provide limited assurance of selected sustainability data for inclusion in "Sustainability Report 2020" ('the Report'). This Assurance Statement applies to the related information included within the scope of work described below.

### Scope of verification

The scope of our work was limited to assurance over the accuracy of the sustainability data listed below and included in the Report. Subject to Limitations and Exclusions set out below, our verification includes all United States operations under Enviva's control for the reporting period covering January 1, 2019 to December 31, 2019 for the following indicators ('Selected Information'):

- Percentage of total fibre procured certified to third party forestry management standards, including FSC, SFI, PEFC and ATFS;
- Annual total recordable incident and fatality rates (employees only);
- Scope 1 and Scope 2 CO<sub>2</sub>e emissions and related energy inputs (including historical data from 2017 and 2018).

### Reporting Criteria

The Selected Information has been prepared taking into consideration the following guidelines:

- Sustainability Accounting Standards Board (SASB) standards for Biofuel, Pulp & Paper, and Industrial Machinery & Goods, in so far as they are applicable to Enviva; and
- The Greenhouse Gas (GHG) Protocol Corporate Accounting Standard (revised edition) and GHG Protocol Scope 2 Guidance

### Limitations and Exclusions

Excluded from the scope of our work is any verification of information relating to:

- energy and emissions from biomass reported separately as 'outside of scopes' in line with the GHG Protocol;
- percentage of total fibre procured to sourcing standards or requirements that do not come under forestry management standards;
- the appropriateness of the reporting criteria;
- any activities outside the defined reporting period subject to the exception expressly stated in the Scope of verification; and

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- any other information included in the Report other than the Scope of verification defined above.

Data relating to the following are excluded from the Report:

- corporate offices outside the United States, the Port of Mobile, AL, and operating plant Greenwood, SC.

This limited assurance engagement relies on a risk based selected sample of sustainability data and the associated limitations that this entails. The reliability of the reported data is dependent on the accuracy of metering and other production measurement arrangements employed at site level, not addressed as part of this assurance. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

### **Responsibilities**

The preparation and presentation of the Selected Information in the Report is the sole responsibility of the management of Enviva.

Bureau Veritas was not involved in the drafting of the Report. Our responsibilities were to:

- obtain limited assurance about whether the Selected Information has been appropriately and accurately prepared;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the Directors of Enviva.

### **Assessment Standard**

We performed our work to a limited level of assurance in accordance with the 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), and in accordance with the main requirements of ISO 14064:2006 Part 3 - Specification with Guidance for the Validation and Verification of Greenhouse Gas Assertions.

### **Summary of work performed**

As part of the independent verification, Bureau Veritas undertook the following activities remotely:

- conducting interviews with relevant corporate personnel of Enviva responsible for GHG emissions accounting, fibre procurement and supply chain due diligence, health and safety, and employee time ('hours worked');
- reviewing the data collection and consolidation processes used to compile Selected Information, including assessing assumptions made, and the data scope and reporting boundaries;
- reviewing documentary evidence provided by Enviva;
- agreeing a selection of the Selected Information to the corresponding source documentation;



- reviewing Enviva's systems for quantitative data aggregation and analysis, including where applicable the underlying activity data, conversions, and emission factors applied;
- assessing the disclosure and presentation of the Selected Information to ensure consistency with assured information.

The scope of a limited assurance engagement is substantially less than for reasonable assurance both in terms of the risk assessment procedures and in performing the procedures to address the identified risks.

### **Conclusion**

On the basis of our methodology and the activities described above, nothing has come to our attention to indicate that the Selected Information is not fairly stated in all material respects.

Such opinion is based on work undertaken and the limitations and exclusions defined in this statement.

### **Statement of Independence, Integrity and Competence**

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety and social accountability with over 190 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified<sup>1</sup> Quality Management System which complies with the requirements of ISO 9001:2015, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)<sup>2</sup> across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities.



### **Bureau Veritas UK Limited London**

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<sup>1</sup> Certificate of Registration available on request

<sup>2</sup> International Federation of Inspection Agencies – Compliance Code – Third Edition



**21 October 2020**

**BV Ref: Enviva 9269326 v2.0**

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