

# **Good Energy's Renewable Energy Report**

***April 2022 – March 2023***

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## **Section 1: Foreword from Good Energy's Chief Executive**

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Good Energy was the first energy company in the UK to offer a fully certified 100% renewable electricity under Ofgem's Fuel Mix Disclosure scheme when it was introduced in 2005.

The company pioneered the market for renewable tariffs. But as it developed, issues occurred. REGO certificates, used by suppliers to verify the renewable electricity they were supposed to have sourced on behalf of their customers, became more plentiful as renewable generation grew.

This led to trading of the certificates, entirely separately from the power from which they related, meaning an energy supplier could claim a 100% renewable fuel mix without having to deal with a single renewable generator. Or simply 'top up' a fuel mix which may have been partially renewable to 100%.

Since Good Energy was founded in 1999, it has supplied renewable electricity sourced directly from a community of renewable generators. We hold Power Purchase Agreements (PPAs) with over 2,000 generators, from whom we acquire the power *and* the REGO to ensure transparency for our customers and additionality for renewable growth, as we believe the scheme was intended. The notion of supplying power sourced from the wholesale market 'greenwashed' with certificates has always been anathema to us.

We go further than other suppliers in our renewable power promise to our customers. That is part of the reason we have commissioned SGS to audit our renewable procurement for several years now, because we do not believe that the regulator's assessment is robust enough.

But addition to our fully PPA plus REGO backed power, there is another crucial way in which we go further. Not only do we match our customers' demand with renewable power over a year as is required by the regulator to claim 100% renewable electricity supply, we endeavor to match right down to half hourly increments.

We are remarkably successful in this, achieving matched renewable volume to supply to 94.28%. This means our generators and customers are effectively operating as a high-renewable grid in microcosm.

This year, for the first time, we have commissioned SGS to audit our data on this, so that our time-based matching or 'Carbon Free Energy' (CFE) score is independently verified and Good Energy customers can be assured that they are receiving a truly green electricity supply and a much more accurate reflection of their carbon footprint.

Since Good Energy's last Renewable Energy Report for April 2021 – March 2022 the company has become a heat pump installer. We are committed to helping customers get off gas, as we need to do to achieve the country's net zero targets.

However we recognize that heat pumps are at a relatively early stage, lots of homes and buildings will be heated with gas for several years to come. For these customers we aim to provide the greenest gas product we can. 10% of our gas comes from biomethane, with the remainder carbon offset through high quality verified carbon reduction schemes which support the production of biogas internationally.

This report, audited by SGS, provides the guarantee to our customers that we are delivering on our promise, and helping them to cut their carbon.

Nigel Pocklington. CEO

## **Section 2: Good Energy's Management Assertions**

1. 100% renewable "Brand Promise":
  
2. All Renewable Energy Guarantee of Origin (REGOs) certificates are supported by Good Energy Power Purchase Agreements (PPAs)
  
3. Our interpretation of the WRI GHG Protocol Scope 2 Guidance (2015) Quality Criteria:
  
4. Minimum biomethane content of Green Gas:
  
5. Carbon Neutral Green Gas promise:

Nigel Pocklington  
CEO

Signed for and on behalf of Good Energy Limited

## **Section 3: SGS Assurance Statement**



# ASSURANCE STATEMENT

### **NATURE AND SCOPE OF THE ASSURANCE**

SGS United Kingdom Limited was commissioned by Good Energy Ltd (GE), Monkton Hill, Monkton Reach, Chippenham SN15 1EE, to provide independent assurance with respect to Good Energy's Management Assertions within their Renewable Energy Report ("the Report").

The Directors of GE are responsible for:

- Ensuring that information relevant to the preparation of Management's Assertions (set out in sections 2,4,5, 6 and 7 of the Report) is free from material misstatement, whether due to fraud or error.
- Establishing objective reporting criteria for preparing Management's Assertions.
- Measuring and reporting Management's Assertions based on the reporting criteria; and
- The content of the Report, including but not limited to Management's Assertions set out in Section 2 and the basis of preparation set out in Sections 4 and 6.

It is SGS' responsibility to express an independent opinion on the reported data within the scope of assurance.

The objective of the engagement was to advise GE stakeholders that the following assertions within section 2 of the Report have been subject to an independent limited level of assurance:

- Management's "Brand Promise" assertion that Good Energy has obtained and retired sufficient Renewable Energy Guarantee of Origins (REGOs) to match at least 100% of the volume of electricity supplied to their domestic and non-domestic customers for the year ended 31 March 2023.
- Management assertion that 100% REGO certificates are supported by Good Energy Power Purchase Agreements with generators in Great Britain.
- Management's "Compliance Statement" assertion that they have prepared their Fuel Mix Disclosure for the year ended 31 March 2023 in accordance with their interpretation of the WRI GHG Protocol Scope 2 Guidance (2015) Quality Criteria (in Section 5).
- Management's assertion on the minimum bio-methane content of Green Gas. That Good Energy has retired sufficient Renewable Gas Guarantees of Origin (RGGOs) to match at least 10% of the volume of Green Gas supplied to their domestic and non-domestic customers for the year ended 31 March 2023.
- Management's "Carbon neutral Green Gas promise" assertion that Good Energy has obtained and retired sufficient carbon credits to offset at least 90% of the emissions of Green Gas supplied to their domestic and non-domestic customers for the year ended 31 March 2023.

The engagement was combined with the verification of renewable energy purchase and supply and greenhouse gas emissions. The verification and assurance methodology employed by SGS was based upon the internationally recognized standard ISO 14064-3:2019 - Specification with guidance for the validation and verification of greenhouse gas assertions. The assurance was comprised of a combination of desk-based documentation review and telephone interviews with relevant employees.

### **STATEMENT OF INDEPENDENCE AND COMPETENCE**

The SGS Group of companies is a world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social, and ethical auditing and training; environmental, social and sustainability report assurance. SGS United Kingdom Limited affirms its independence from GE being free from bias and conflicts of interest with the organisation, its subsidiaries, and stakeholders. The assurance team was assembled based on their knowledge, experience, and qualifications for this assignment, including experience in the assurance of renewable energy and greenhouse gas emissions data.

### **VERIFICATION/ ASSURANCE OPINION**

On the basis of the information provided and the verification work performed, nothing has come to our attention that Good Energy's Management Assertions in the Report is not, in all material respects, fairly stated.

**Signed:**

**For and on behalf of SGS United Kingdom Limited**

**Pamela Chadwick, Business Manager**

21<sup>st</sup> December 2023

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## **Section 4: Good Energy's Basis of preparation for the reporting of the Fuel Mix Disclosure: Our Brand Promise**

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The Electricity (Fuel Mix Disclosure) Regulations 2005 (FMD) regulations – which form Licence condition 21 of the Electricity suppliers Licence: Standard Conditions<sup>1</sup> and, separately, Condition 30A of The Electricity (Fuel Mix Disclosure) Regulations 2005, obligates electricity licensees operating within the UK to publish the breakdown of generation by fuel type supplied to domestic and non-domestic electricity retail customers between the period of 1 April and 31 March, annually (“Disclosure Period”).

The key concepts and definitions within the FMD provide the supporting basis for evidencing the WRI Scope 2 Guidance Quality Criteria, including:

1. Contractual evidence or proofs of generation which evidence the source, attributes and claim to a specific unit of electricity generation. For renewable electricity generated in the UK, this refers to renewable electricity tracking instruments; Renewable Energy Guarantees of Origin (“REGOs”).
2. CO<sub>2</sub> emissions factors for each specific fuel type and residual ‘grid’ electricity, as prescribed by DECC. For renewable electricity generated in the UK that is backed by a Renewable Energy Guarantee of Origin (REGO), this emission factor is zero.

## **Section 4A: Outline of Good Energy's processes and calculations for the reporting of the Brand Promise**

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1. Evidence of electricity purchases:
  - a. For all sources, Good Energy accounts for renewable sourced electricity purchases as being evidenced by the use of REGOs as approved under the FMD Regulations
2. Supply data:
  - a. Total electricity supplied within the disclosure period is as determined under the Renewables Obligation methodology<sup>2</sup>, provided by Ofgem.
3. Fuel Mix Disclosure calculation overview and method:
  - a. The data we use:
    - i. For the purpose of benchmarking our 100% renewable fuel mix, we use the annually updated national FMD data published by DECC<sup>3</sup>.
    - ii. As evidence of our 100% renewably sourced generation, we use REGOs as required by the FMD regulations. 100% of REGOs are obtained from PPAs with a renewable energy generator based in Great Britain.
    - iii. As evidence of the volume of electricity we supply during the compliance period, we use the Renewable Obligation methodology.
  - b. Overall Fuel Mix calculations
    - i. In preparing our FMD, Good Energy ensures that our fuel mix is 100% renewable by holding at REGOs equivalent to at least 100% of our supply volume over the compliance period.
    - ii. Time based matching approach to be verified to ensure the amount of energy generated matches the usage of customers on a half hourly basis throughout 2022-2023. Customer's energy demands are tracked alongside generation and analysed at half hour intervals to see if the demand has been met for that time period. An overall percentage is calculated from the Volume of Energy that met the energy demand.

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<sup>1</sup> [https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/82782/fuel\\_mix\\_disclosure\\_regs\\_2005.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/82782/fuel_mix_disclosure_regs_2005.pdf)

<sup>2</sup> [https://www.ofgem.gov.uk/system/files/docs/2020/02/2002\\_ro\\_supplier\\_guidance.pdf](https://www.ofgem.gov.uk/system/files/docs/2020/02/2002_ro_supplier_guidance.pdf)

<sup>3</sup> <https://www.gov.uk/government/publications/fuel-mix-disclosure-data-table/fuel-mix-disclosure-data-table>

- iii. Most Good Energy’s electricity purchases and electricity generation is sourced from embedded generation, where the transmission and distribution loss factor isn’t applied. However, the transmission and distribution loss factor has been applied to generation from offshore wind.

**4B: Performance Measure: The Fuel Mix Disclosure output for the disclosure period ended 31 March 2023**

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Good Energy’s emissions factor table, presented below and published at [goodenergy.co.uk](http://goodenergy.co.uk) has been prepared in accordance with The Electricity (Fuel Mix Disclosure) Regulations (2005) Condition 30A and Licence condition 21 of the Electricity suppliers Licence.

Good Energy’s Fuel Mix Disclosure refers to its entire electricity supply for the disclosure period, therefore the CO<sub>2</sub> emissions is applicable to all electricity supplied across the period for both business and domestic products:

100% renewable electricity product - every MWh of electricity supplied to all Good Energy business and domestic customers within a disclosure year is matched to renewable generation backed by a Renewable Energy Guarantee of Origin (REGO).

The Fuel Mix Disclosure table is prepared in accordance with our interpretation of the WRI GHG Protocol Scope 2 Guidance (2015) Quality Criteria.

Good Energy’s Fuel Mix, published for the period 1 April 2022 to 31 March 2023

|                               | Fuel Mix |             |         |           |       | Environmental impact  |                     |
|-------------------------------|----------|-------------|---------|-----------|-------|-----------------------|---------------------|
|                               | Coal     | Natural Gas | Nuclear | Renewable | Other | CO <sub>2</sub> g/kWh | Nuclear Waste g/kWh |
| <b>Good Energy</b>            | 0.0%     | 0.0%        | 0.0%    | 100.0%    | 0.0%  | 0.000                 | 0.000               |
| <b>UK Average<sup>5</sup></b> | 3.4%     | 39.3%       | 13.9%   | 40.8%     | 2.6%  | 186                   | 0.007               |

**Section 5: Good Energy’s Assessment Criteria in relation to the WRI GHG Protocol Scope 2 Guidance**

| WRI Scope 2 Quality Criteria                                                                                                                                                                                                                                            | Good Energy interpretation of WRI Guidance                                                                                                                                                                                                                                                                                                             | Good Energy Basis of Preparation                                                                                                                                                                                                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>1. All contractual instruments used in the market-based method for Scope 2 accounting shall:</p> <p><b>Convey the direct GHG emission rate attribute associated with the unit of electricity produced.</b></p>                                                       | <p>To make sure that the contractual instruments (REGOs) presented against the electricity supplied detail the fuel source from which the unit of electricity was produced. The emission rate attribute is then to be reported by fuel type as defined by the Fuel Mix Disclosure Act (2005).</p>                                                      | <p>Good Energy will only purchase electricity that has been generated by a renewable technology that is eligible to receive REGOs (UK contractual instruments which explicitly state the renewable fuel source of the generation).</p> |
| <p>2. All contractual instruments used in the market-based method for Scope 2 accounting shall:</p> <p><b>Be the only instruments that carry the GHG emission rate attribute claim associated with that quantity of electricity generation.</b></p>                     | <p>The contractual instrument (REGO) should be used as the sole proof of the GHG emission rate associated with that unit of electricity that has been supplied. As defined in the Fuel Mix Disclosure Act (2005)</p>                                                                                                                                   | <p>Good Energy will redeem one REGO per equivalent MWh of electricity supplied to its customers.</p>                                                                                                                                   |
| <p>3. All contractual instruments used in the market-based method for Scope 2 accounting shall:</p> <p><b>Be tracked and redeemed, retired, or cancelled by or on behalf of the reporting entity.</b></p>                                                               | <p>To ensure that contractual instruments (REGOs) are redeemed against electricity supplied in the corresponding disclosure period, under the existing Fuel Mix Disclosure regulatory process.</p>                                                                                                                                                     | <p>Good Energy will redeem one REGO per equivalent MWh of electricity supplied to its customers against the corresponding disclosure period.</p>                                                                                       |
| <p>4. All contractual instruments used in the market-based method for Scope 2 accounting shall:</p> <p><b>Be issued and redeemed as close as possible to the period of energy consumption to which the instrument is applied.</b></p>                                   | <p>The contractual instruments (REGOs) retired as part of the Fuel Mix Disclosure process must relate to electricity supplied during the corresponding disclosure period.</p>                                                                                                                                                                          | <p>Good Energy will follow the process defined by the FMD Act (2005) to retire REGOs against the appropriate disclosure period.</p>                                                                                                    |
| <p>5. All contractual instruments used in the market-based method for Scope 2 accounting shall:</p> <p><b>Be sourced from the same market in which the reporting entity’s electricity-consuming operations are located and to which then instrument is applied.</b></p> | <p>As per the Fuel Mix Disclosure Act (2005) contractual instruments from the EU and UK (GoOs and REGOs respectively) can be used as proof of fuel source against units supplied in the UK market.</p> <p>Good Energy interprets the ‘market’ as UK only. All electricity supplied will be backed by (REGOs) sourced from the United Kingdom only.</p> | <p>All electricity supplied by Good Energy will be backed by (REGOs) sourced from the United Kingdom (excluding Northern Ireland) only.</p>                                                                                            |



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>6. In addition, utility-specific emission factors shall:</p> <p><b>Be calculated based on delivered electricity, incorporating certificates sourced and retired on behalf of its customers. Electricity from renewable facilities for which the attributes have been sold off (via contracts or certificates) shall be characterized as having the GHG attributes of the residual mix in the utility or supplier-specific emission factor.</b></p>                                                                         | <p>As per the Fuel Mix Disclosure Act (2005), all delivered electricity volume that is not backed by relevant contractual instruments (REGOs) should be reported as the utility-specific emissions factor.</p> <p>Where a utility backs 100% of its supply volume with relevant contractual instruments associated with renewable sourced electricity (REGOs), its utility-specific emissions factor will be zero.</p> | <p>Good Energy will only purchase and supply electricity that has been generated by a renewable technology that is eligible to receive REGOs, thereby ensuring that the utility-specific emissions factor for Good Energy will always be zero GHG emissions under the Scope 2 Quality Criteria.</p> |
| <p>7. In addition, companies purchasing electricity directly from generators or consuming on-site generation shall:</p> <p><b>Ensure all contractual instruments conveying emissions claims be transferred to the reporting entity only. No other instruments that convey this claim to another end user shall be issued for the contracted electricity. The electricity from the facility shall not carry the GHG emission rate claim for use by a utility, for example, for the purpose of delivery and use claims.</b></p> | <p>N/A As defined by the Fuel Mix Disclosure, Good Energy will only retire REGOs against electricity that it has supplied.</p> <p>The consumer is responsible for the contractual instruments relating to electricity purchased directly or from its own on-site generation.</p>                                                                                                                                       | <p>N/A As defined by the Fuel Mix Disclosure, Good Energy will only retire REGOs against electricity that it has supplied.</p>                                                                                                                                                                      |
| <p>8. Finally, to use any contractual instrument in the market-based method requires that:</p> <p><b>An adjusted, residual mix characterizing the GHG intensity of unclaimed or publicly shared electricity shall be made available for consumer Scope 2 calculations, or its absence shall be disclosed by the reporting entity.</b></p>                                                                                                                                                                                     | <p>N/A The annual Fuel Mix Disclosure submission details both the volume of electricity supplied and the sufficient number of REGOs to cover 100% of the supply.</p> <p>100% of Good Energy's supply is matched by REGOs, therefore there is no requirement to report residual emissions mix.</p>                                                                                                                      | <p>Good Energy will only purchase and supply electricity that has been generated by a renewable technology that is eligible to receive REGOs, thereby ensuring that the utility-specific emissions factor for Good Energy will always be zero GHG emissions under the Scope 2 Quality Criteria.</p> |

## **Section 6: Good Energy's Basis of preparation for the reporting of the Green Gas carbon neutrality promise**

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Unlike the electricity market, which is regulated under the fuel mix disclosure regulations 2005, the supply of Green Gas is voluntarily subject to carbon neutrality assertions made by Good Energy:

Good Energy therefore voluntarily requires that instruments must conform to the following criteria in order to fulfil the carbon neutral Green Gas assertion

1. Contractual evidences or proofs of biogas production which evidence the source, attributes and claim to a specific unit of biogas produced. For biogas produced in the UK, this refers to green gas tracking instruments such as Renewable Gas Guarantees of Origin ("RGGOs") or Biomethane certificates ("BMCs").
2. Verified carbon emission reduction certificates must be from certified schemes.
3. Although a proportion of the Green Gas may comply with the GHG Protocol Scope 2 Quality Criteria, the carbon neutral Green Gas promise does not confer any renewable energy benefits of the RGGOs, BMCs, or any other carbon credits/offsets to the end user. Therefore, the CO<sub>2</sub> emissions factor for Green Gas will be as that of standard UK ("brown") natural gas.

## **Section 6A: Outline of Good Energy's processes and calculations for the reporting of the Green Gas carbon neutrality promise**

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1. Evidence of biomethane purchases:
  - a. For all sources, Good Energy accounts for biomethane purchases as being evidenced by the use of RGGOs or BMCs as approved under the Green Gas Certification Scheme GGCS or the Biomethane Certification Scheme BMCS.
  - b. A RGGO has a shelf life of 1185 days (3 years and 3 months) after the 1st of the month that the gas injection quarter ends. Good Energy will on occasion use RGGOs for compliance purchased in previous years.
2. Supply data:

Total gas supplied within the disclosure period is determined as the total therms supplied to us by our contract partner.

Evidence of voluntary offsets:

  - a. All offsets will be backed up by carbon emission reduction certificates held on an approved registry and will be shown to have been retired for the benefit of Good Energy for the purposes of offsetting the emissions relating to any standard UK ("brown") natural gas.
  - b. Emissions from brown gas will be calculated in accordance with the recommendations of BEIS using the annually published UK Government GHG Conversion Factors for Company Reporting

**Section 7: Verified figures for Good Energy’s Renewable Brand and Green Gas Promise Assertions 2022-2023**

The table below outlines the data that have been verified for the period April 2022 – March 2023.

| <b>Green Gas - Compliance Period<br/>01/04/2022 to 31/03/2023</b> | <b>Verified Data</b> | <b>Unit</b>        |
|-------------------------------------------------------------------|----------------------|--------------------|
| Demand                                                            | 391,199              | MWh                |
| Green Gas Compliance Demand (10% Biomethane)                      | 39,120               | MWh                |
| Biomethane Traded                                                 | 43,656               | MWh                |
| RGGOs Retired                                                     | 43,656               | MWh                |
| RGGOs from Previous Compliance Period                             | 2516                 | MWh                |
| Surplus RGGOs from Current Compliance Period                      | 7,052                | MWh                |
| Tonnes CO <sub>2</sub> e (Brown Gas)                              | 64,406               | tCO <sub>2</sub> e |
| Carbon Offset Contracted and Issued                               | 64,487               | tCO <sub>2</sub> e |
| Carbon Offset (VERs) Retired                                      | 64,487               | tCO <sub>2</sub> e |
| Surplus VERs                                                      | 81                   | tCO <sub>2</sub> e |

| <b>Electricity - 01/04/2022 to 31/03/2023</b> | <b>Verified Data</b> | <b>Unit</b> |
|-----------------------------------------------|----------------------|-------------|
| Demand                                        | 596,548              | MWh         |
| Lost to Transmission and Distribution         | 10,511               | MWh         |
| REGOs redeemed                                | 616,664              | MWh         |
| Surplus REGOs                                 | 9605                 | MWh         |

| <b>Fuel Mix - 01/04/2022 to 31/03/2023</b> | <b>REGO<br/>Certificates<br/>Redeemed<br/>MWh</b> | <b>%</b> |
|--------------------------------------------|---------------------------------------------------|----------|
| Biogas                                     | 282,739                                           | 46%      |
| Hydro                                      | 36,348                                            | 6%       |
| Wind                                       | 209,765                                           | 34%      |
| Solar                                      | 87,812                                            | 14%      |
| Total                                      | 616,664                                           | 100%     |

## **Section 8: Good Energy's Definitions**

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### **Contractual Instruments**

The WRI sets out the GHG Protocol as guidance for all markets around the world. As each market differs as to what documentation is provided to detail the source of electricity generation, 'contractual instruments' includes energy attribute certificates (including REGOs – the contractual instrument for renewable energy in the UK), direct contracts, supplier/utility-specific emission rates, and other default emission factors.

Good Energy interprets the contractual instruments relating to renewable electricity in the UK under the WRI GHG Protocol Scope 2 Guidance (2015) to refer to GOs, RGGOs and REGOs.

### **Emission Rate**

Emission rates document the greenhouse gas emissions associated with a supply of electricity. Expressed in metric tons per MWh or kWh.

### **Renewable Energy Guarantees of Origin (REGOs)**

The contractual instrument used in the UK to verify that electricity has been produced from a renewable source of generation. One REGO represents one megawatt hour of electricity generated from an eligible technology, as defined by Ofgem.

Under our interpretation of the WRI GHG Protocol Scope 2 Guidance, REGOs are the contractual instrument used to verify the zero greenhouse gas emissions rate of the electricity supplied to our customers.

### **Renewable Gas Guarantees of Origin (RGGOs)**

The contractual instrument used in the UK to verify that gas has been produced from a renewable source of generation. One RGGO represents one kilowatt hour of biomethane injected into the grid and registered with the Green Gas Certification Scheme (GGCS).

### **Guarantees of Origin (GoO)**

The EU equivalent of the Great Britain-sourced REGOs. EU GoOs can be used as part of a suppliers Fuel Mix Disclosure in Great Britain where the electricity has been imported and supplied in Great Britain and the GoO has not been used as evidence of fuel mix outside Great Britain.

Good Energy only sources power from renewable sources of electricity generation in Great Britain, therefore GoOs are not used as contractual instruments under our interpretation of the WRI GHG Protocol Scope 2 Guidance.

### **Disclosure period**

The 12-month period from 1 April to 31 March as defined by The Electricity (Fuel Mix Disclosure) Regulations 2005.

### **Supplier or utility-specific Electricity emission factor.**

As part of the calculation, the utility or supplier should disclose whether and how certificates are used in the emission factor calculation, unless there is third party certification of the utility product. The utility or supplier-specific emission factor may be for:

- a. A standard product offer or;
- b. A differentiated product (e.g. a low-carbon power product or tariff).

Every unit of electricity supplied by Good Energy is backed by a REGO to provide a utility-specific emissions factor of zero.

### **Residual Energy Mix**

In the UK, suppliers present REGOs to the Department for Energy and Climate Change (DECC). DECC then removes all claimed generation from the overall national average, which leads to the production of a 'residual' energy mix—with an associated emissions factor. This is issued to all suppliers so that they can complete their calculations for any of their supply without certificates. This

combination of verified supplier claims and allocation of the remaining emissions back to suppliers ensures consistency across suppliers and accounting for all generation emissions.

As every unit of electricity supplied by Good Energy is backed by a REGO, Good Energy does not need to apply the residual Energy Mix to its utility-specific emissions factor calculation.