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| Typico A/S |
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| The independent auditor's statement to Energinet in relation to the scheme of guarantees of origin for renewable gas for the period 1 January to 31 December 202x |

**To Energinet and management of Typico A/S (CVR-nr. xxxx xxxx)**

We have assessed the registrations of Typico A/S over cancelled guarantees of origin for renewable gas (GOs for RE-gas) as well as consolidated sales of renewable gas (RE-gas) for the calendar year of 202x to provide limited assurance that the total amount of cancelled GOs for RE-gas as a minimum is equal to the consolidated amount of RE-gas sold. Our assurance report is solely prepared for Management of Typico A/S and Energinet.

Consolidated amounts of RE-gas sold for 202x amounts to xx MWh, which reconciles with the consolidated number of cancelled guarantees of origin amounting to xx MWh in total.

**Mananement’s responsibility**

The management of Typico A/S is responsible for registrations regarding sold amounts of RE-gas and regarding cancelled guarantees of origin in Energinet’s registry of GOs for RE-gas for the calendar year of 202x in accordance with “Guidelines for guarantees of origin for renewable gas”, version 1.1. dated October 1, 2021. This responsibility entails designing, implementing, and maintaining internal control over information relevant to the preparation of the registrations in scope that are free from material misstatement, whether due to fraud or error.

**Our independence and quality control**

We have complied with the independence requirements and other ethical requirements in the International Ethics Standards Board for Accountants’ International Code of Ethics for Professional Accountants (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour and ethical requirements applicable in Denmark.

Assurance provider company name applies International Standard on Quality Control 1 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. Our work was carried out by an independent multidisciplinary team with experience in sustainability reporting and assurance.

**Our responsibility**

Based on our work it is our responsibility to express a limited assurance conclusion whether

* Typico A/S for 202x has cancelled GOs for RE-gas in Energinet’s registry in the same amount as RE-gas sold,
* The account holder has prepared a formalised, internal procedure for handling GOs for RE-gas in accordance with the requirements in “Guidelines for guarantees of origin from renewable gas, version 1.1., dated October 1 2021”.

We performed a limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) ‘Assurance Engagements other than Audits and Reviews of Historical Financial Information’.

We are required to plan and conduct our work to provide limited assurance that registrations in scope are free of material errors. Further, we have conducted our work in accordance with Energinet’s instruction for review of sales of RE-gas (“Appendix 5: Audit instruction in relation to guarantees of origin for renewable gas (GOs)” dated October 1, 2021.)

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks; consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

We have assessed reports of Typico A/S’ portfolio management system and adjacent spreadsheets containing specifications regarding individual RE-gas deliverables for end-users, including amount of MWh per end-user. Further, we have reviewed Typico A/S’ consolidated, registered sale of RE-gas in 202x and reconciled it to an account statement from Typico A/S’ account in Energinet’s registry until 31 December of 202x including confirmations of requested and completed cancellation of GOs for RE-gas for the period. The assurance engagement was performed by a multi-disciplinary team of both accountants and engineers.

**Conclusion with limited assurance**

Based on the procedures we performed and the evidence we obtained, nothing has come to our attention that causes us not to believe that

* Typico A/S for 202x has cancelled GOs for RE-gas in the registry in the same amount as RE-gas sold,
* The account holder has prepared a formalised, internal procedure for handling GOs for RE-gas in accordance with the requirements in “Guidelines for guarantees of origin for renewable gas, version 1.1., dated October 1 2021”.

Copenhagen, xx [month] 202x

**[Assurance provider company name]**

CVR nr. xxxx xxxx

[name]

State authorised accountant