



# Eneco, at the heart of society

Annual Report 2012 Eneco Holding N.V.



## Assurance

# Assurance report

### Independent limited assurance report on Key Performance Indicators of Eneco Holding N.V.

#### To: Shareholders, Supervisory Board and Corporate Executive Board and other stakeholders of Eneco Holding N.V.

We have performed a limited assurance engagement on the Key Performance Indicators (kpi's) as included on pages 20 and 21 of the integrated annual report for the year 2012 of Eneco Holding N.V. in Rotterdam, except for the kpi 'Credit Rating'.

In addition we have reviewed whether the integrated annual report has been prepared in accordance with the application level B of the Sustainability Reporting Guidelines (G3.1) of the Global Reporting Initiative.

#### Management's responsibility

Management is responsible for the preparation of the integrated annual report in conformity with the Sustainability Reporting Guidelines (G3.1) of the Global Reporting Initiative. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the Corporate responsibility report that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate criteria and making estimates that are reasonable in the circumstances. The scope of the integrated annual report is subject to management's selection of goals, key performance indicators and reporting policies applied which are set out in the paragraph about this report of the integrated annual report.

#### Auditor's responsibility

Our responsibility is to express a limited assurance conclusion on the key performance indicators mentioned above based on our engagement. We conducted our engagement in accordance with Dutch law, including Standard 3410N "Assurance engagement relating to Sustainability reports". This requires that we comply with ethical requirements and plan and perform the engagement to obtain limited assurance about whether the key performance indicators are not materially misstated.

We did not perform any assurance procedures on the forward-looking statements, such as targets, expectations and ambitions, disclosed in the integrated annual report. Consequently, we draw no conclusion on these statements.

A limited assurance engagement with respect to an integrated annual report involves performing procedures to obtain evidence about the information disclosed in the integrated annual report. The procedures performed depend on the practitioner's judgment, but their nature is different from, and their extent is substantially less than, a reasonable assurance engagement, and consequently they do not enable us to obtain the assurance necessary to become aware of all significant matters that might be identified in a reasonable assurance engagement.

Our procedures on this engagement included:

- Reviewing the processes and systems for data gathering, including the aggregation of the data as included in the integrated annual report;
- Performing inquiries;
- Performing analytical review procedures;
- Inspecting internal and external documentation and verifying to what extent these documents and data support the information included in the integrated annual report;
- Assessing the company's stated application level B according to GRI's guidelines.

This engagement was conducted by a multidisciplinary team consisting of assurance and sustainability experts.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

### Conclusion

On the basis of the procedures we have performed, nothing has come to our attention that causes us to believe that:

- the kpi's as included on pages 20 and 21 of the integrated annual report for the year to December 31, 2012, except for the kpi 'Credit rating' have not been prepared, in all material respects, in accordance with the Sustainability Reporting Guidelines (G3.1) of the Global Reporting Initiative;
- the integrated annual report has not been prepared in accordance with the application level B of the Sustainability Reporting Guidelines (G3.1) of the Global Reporting Initiative.

### Comparative information

We did not perform any assurance procedures on the key performance indicators other than for the years 2012 and 2011.

Rotterdam 1 March 2013

Deloitte Accountants B.V.

Was signed

K.G. Auw Yang

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