



Independent Reasonable Assurance Report to Directors of Contact Energy Limited

Opinion

Our reasonable assurance opinion has been formed on the basis of the matters outlined in this report.

In our opinion, in all material respects, the Greenhouse Gas Emissions Inventory Report has been prepared in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) for the year ended 30 June 2022.

Information subject to assurance

We have performed an engagement to provide reasonable assurance in relation to Contact Energy Limited's (the 'company') Greenhouse Gas Emissions Inventory Report for the year ended 30 June 2022.

Criteria

The Greenhouse Gas Emissions Inventory Report was evaluated against the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) ('the Greenhouse Gas Protocol') and as a result this report may not be suitable for another purpose.

Standards we followed

We conducted our reasonable assurance engagement in accordance with International Standard on Assurance Engagements (New Zealand) 3000 (Revised) *Assurance Engagements other than audits or reviews of historical financial information* and (New Zealand) 3410 *Assurance Engagements on Greenhouse Gas Statements*. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. In accordance with those standards we have:

- used our professional judgement to assess the risk of material misstatement and plan and perform the engagement to obtain reasonable assurance that the Greenhouse Gas Emissions Inventory Report is free from material misstatement, whether due to fraud or error;
- considered relevant internal controls when designing our assurance procedures, however we do not express an opinion on the effectiveness of these controls; and
- ensured that the engagement team possesses the appropriate knowledge, skills and professional competencies.

How to interpret reasonable assurance and material misstatement

Reasonable assurance is a high level of assurance, but is not a guarantee that it will always detect a material misstatement when it exists.

Misstatements, including omissions, within the Greenhouse Gas Emissions Inventory Report are considered material if, individually or in the aggregate, they could reasonably be expected to influence the relevant decisions of the intended users taken on the basis of the Greenhouse Gas Emissions Inventory Report.



Use of this assurance Report

Our report should not be regarded as suitable to be used or relied on by any party's other than Contact Energy Limited for any purpose or in any context. Any party other than Contact Energy Limited who obtains access to our report or a copy thereof and chooses to rely on our report (or any part thereof) will do so at its own risk.

To the fullest extent permitted by law, we accept or assume no responsibility and deny any liability to any party other than Contact Energy Limited for our work, for this independent reasonable assurance report, or for the opinions we have reached.

Management's responsibility for Greenhouse Gas Emissions Inventory Report

The management of the company are responsible for the preparation and fair presentation of the Greenhouse Gas Emissions inventory Report in accordance with the Greenhouse Gas Protocol. This responsibility includes such internal control as management determine is necessary to enable the preparation of the Greenhouse Gas Emissions Inventory Report that is free from material misstatement and non-compliance whether due to fraud or error.

Our responsibility

Our responsibility is to express an opinion to the directors on whether the preparation and presentation of the Greenhouse Gas Emissions Inventory Report is, in all material respects, in accordance with the Greenhouse Gas Protocol.

Our independence and quality control

We have complied with the independence and other ethical requirements of Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (Including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Professional and Ethical Standard 3 (Amended) 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 firm has also provided statutory audit and other assurance services to the company. Subject to certain restrictions, partners and employees of our firm may also deal with the company on normal terms within the ordinary course of trading activities of the business of the company. These matters have not impaired our independence as assurance providers of the company for this engagement. The firm has no other relationship with, or interest in, the company.

A handwritten signature of the KPMG firm, written in blue ink. The letters 'KPMG' are written in a stylized, cursive-like font.

KPMG
Wellington
12 August 2022