

UNITED UTILITIES

Independent Assurance of United Utilities' Community Data

ISAE 3000 statement

May 2022

The nature of the assurance

This is a report by Corporate Citizenship for the Management of Unites Utilities.

Corporate Citizenship has undertaken limited assurance of the 2021-2022 community investment data against the GRI Principles for Defining Report Quality.

United Utilities is entirely and solely responsible for the production and publication of the data assured, Corporate Citizenship for its assurance.

This engagement was performed in accordance with the International Standard on Assurance Engagement (ISAE) 3000 (*Assurance Engagements other than Audits or Reviews of Historical Financial Information*).

Corporate Citizenship has complied with the requirements for independence, professional ethics, and quality control as stipulated by ISAE 3000.

Assurance work performed

The assurance work was commissioned in February 2022 and was completed on 6th May 2022. Detailed records were kept of meetings, the management interview and correspondence relating to the assurance. A team of two, led by Rosanna Greenwood, undertook the assurance and commentary process. A Director acted as an adviser to the process.

The assurance engagement was undertaken to a **limited** level, and involved the following activities:

- Gaining a full understanding of United Utilities' overall approach to community support by:
 - Reviewing United Utilities' data management policies & procedures;
 - Conducting a management interview to understand data management systems and processes.
- Confirming scope, completeness, and consistency of data collection processes.
- Checking sample data against evidence. 79% of the total value contribution has been checked against evidence.
- Assessing United Utilities' use of the B4SI framework, including evaluation of categorisation of motivations and nature of donations.

Independence

Corporate Citizenship have worked with United Utilities since 1997 and have provided assurance at various times since 2010. During the year in question, we also provided United Utilities with an assurance on TCFD content. This is the second year we are providing an assurance on the community data. United Utilities is a member of B4SI (Business for Societal Impact <https://b4si.net/>), formerly LBG (London Benchmarking

Group), an evaluation framework for corporate community involvement that we manage on behalf of its members and adherents.

Conclusion

Based on the scope of work and assurance procedures performed, nothing has come to our attention that causes us to believe that the material assured is not prepared, in all material respects, in accordance with the GRI Principles for Defining Report Quality.

Corporate Citizenship Limited

London

6th May 2022

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