



LRQA Independent Assurance Statement

Relating to the assurance engagement of Abu Dhabi Sewerage Services - ADSSC's compliance with PAS2080:2016 Carbon Management in Infrastructure.

This Assurance Statement has been prepared for ADSSC in accordance with our contract.

Terms of Engagement

LRQA was commissioned by Abu Dhabi Sewerage Services CO (ADSSC abbreviated) to provide independent assurance of the following claim of conformity with PAS2080:

“Carbon management for the Capital investment programme for water recycling infrastructure implemented as Asset owner/manager by ADSSC in accordance with PAS2080, LRQA validated.”

Our assurance engagement covered all ADSSC assets with the following inclusions and exclusions:

Inclusions:

- All water recycling infrastructure operated by ADSSC.
- ADSSC offices including inter alia: Abu Dhabi, Al-Ain & Al- Dhafra.
- Mobile (emergency) equipment².

Exclusions:

- The verification of total baseline (2020) asset / infrastructure life cycle carbon nor any subsequent quantification, i.e. associated GHG assertions. It is only the verification of the asset / infrastructure carbon management system to enable ADSSC to provide continual improvement in reducing asset life cycle carbon (inter alia).
- Categorized assets beyond ADSSC control, for example externally hosted IT hardware/software etc.
- Third party owned and operated plants.
- GHG emissions related to User carbon.

LRQA has not been involved in the design, implementation or maintenance of the ADSSC PAS2080 Carbon Management in Infrastructure system.

Management Responsibility

ADSSC management was responsible for the carbon management in infrastructure system and for maintaining effective internal controls over the data and information disclosed. LRQA's responsibility was to carry out an assurance engagement on the aforementioned claim of conformity with PAS2080, in accordance with our contract with ADSSC.

Ultimately, any whole life cycle carbon emissions data for assets, its approved by, and remains the responsibility of ADSSC.

LRQA's Approach

LRQA's assurance engagements are carried out in accordance with our verification procedures and ISO 14064-3-2006 – *Specification with guidance for validation and verification of greenhouse gas assertions* to provide reasonable assurance of the claim of conformity.



To form our conclusions, the assurance engagement was undertaken as a sampling exercise and covered the following activities:

- Remote review & discussions of the processes to manage whole life cycle carbon emissions via remote meetings and review of an evidence pack provided by the organisation.
- Investigated the asset whole life cycle carbon governance and quantification systems.

Observations

Further observations and findings, made during the assurance engagement, are:

ADSSC to take further continued efforts to strengthen the GHG monitoring & reporting system by continued engagement of value chain members and effective implementation of GHG quantification tool.

Strengthen quality assurance processes used for internal verification of system by focused approach towards various divisions (Assets, Projects & O&M) & projects.

Level of Assurance and Materiality

The opinion expressed in this Assurance Statement has been formed on the basis of a reasonable level of assurance and at the materiality of 5%.

LR's Opinion

Based on LR's approach ADSSC are compliant with PAS2080:2016.

Note for information:

- This assurance engagement has not verified the quantified ADSSC life cycle carbon data.

LRQA's Standards, Competence and Independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 *Greenhouse gases-Requirements for greenhouse gas validation and verification bodies for use in accreditation* that are at least as demanding as the requirements of the International Standard on Quality Control and comply with the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

LRQA does not provide ADSSC with any other certification or training services related to management systems. The verification is the only work undertaken by LRQA for ADSSC and as such does not compromise our independence or impartiality.

A handwritten signature in black ink, appearing to read 'Usman Haider', written over a horizontal line.

Signed
Usman Haider
LRQA Lead Verifier
On behalf of
Lloyd's Register Quality Assurance Limited.
One Central, The Office 3, Level 3,
World Trade Centre, P. O. Box 9573, Dubai, United Arab Emirates.
LRQA reference: DQA00000607

Dated: 24th March 2022



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