

B4SI Assurance Statement 2023

Overview

Corporate Citizenship has been asked by United Utilities to review its use of the Business for Societal Impact (B4SI) Framework for measuring corporate community investment (CCI) programmes between April 2022 and March 2023.

The B4SI Frameworks help businesses to improve the management, measurement, and reporting of their social impact. A combination of three Frameworks covers Community Investment, Social Innovation & Procurement for Social Impact. (See <https://b4si.net> for more information).

Corporate Citizenship has worked with United Utilities since 1997 and has provided assurance at various times since 2010. Corporate Citizenship, as global managers of B4SI, have worked with United Utilities to assure community investment data gathered and the application of the B4SI Community Investment Framework, in accordance with current Guidance. The scope of assurance covers:

- Gaining a full understanding of United Utilities' overall approach to community support by 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.
- The application of the B4SI framework, including inputs contributed through the company's Community Investment and the outputs of these activities. We have also covered checked sample data against evidence.

Corporate Citizenship has undertaken limited assurance of the 2022-2023 community investment data and follows the Global Reporting Initiative Principles: Balance, Clarity, Accuracy, Timeliness, Comparability and Verifiability. The assurance was also

carried out in accordance with the standard B4SI's Community Investment Assurance process.

Having conducted our assessment we are satisfied that the data, as stated in the Appendix for this document, reflects the B4SI principles.

Corporate Citizenship

www.corporate-citizenship.com

The scope of the statement is limited to the reporting period.

18th May 2023