

# Assurance Statements 2019

- 1. Corporate Citizenship Assurance Statement 2019 on  
Global Community Investment Data**
- 2. Lloyd's Register Quality Assurance Limited Assurance  
Statement 2019 on GHG Emissions**

## **LBG Assurance Statement on 2018 data**

Corporate Citizenship has been asked by DP World to review its use of the LBG Framework for measuring global corporate community involvement activity during the financial year to 31st December 2018.

DP World is an active member of LBG. The LBG Framework helps businesses to improve the management, measurement and reporting of their corporate community investment programmes. It moves beyond charitable donations to include the full range of contributions (in time, in kind and in cash) made to community causes and assesses the actual results for the community and for the business (see [www.lbg-online.net](http://www.lbg-online.net) for more information).

As managers of LBG, we have worked with DP World to ensure its operations understand the LBG Framework and have applied its principles to the measurement of community investment programmes during 2018. Having conducted an assessment, we can confirm that the data systems and processes reflect LBG principles. Our work has not extended to an independent audit of the data.

Following our own assurance exercise, we are satisfied that DP World has only included in its reporting those contributions that are delivering a direct community benefit.

### **Independence statement**

Since 2015, Corporate Citizenship has been working with DP World to support different elements of the sustainability strategy.

During the reporting year of 2018, this work included community investment measurement and training, data assurance and support with submission to the Dow Jones Sustainability Index.

DP World is a member of LBG ([www.lbg-online.net](http://www.lbg-online.net)), an evaluation framework for corporate community involvement which we manage on behalf of its members and adherents.

### **Corporate Citizenship**

[www.corporate-citizenship.com](http://www.corporate-citizenship.com)

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

26<sup>th</sup> March 2019

## Assurance Statement

The GHG Emissions Inventory for the *calendar year 2018* prepared by:

**DP World, 6<sup>th</sup> Floor, Jafza#17, Jebel Ali Free Zone, Dubai, UAE**

has been verified by Lloyd's Register Quality Assurance Limited in accordance with:

ISO 14064-3:2006<sup>1</sup>

as taking into account the requirements of:

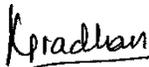
GHG Protocol, 2015

The assurance has been formed on the basis of a limited level of assurance and at a materiality of the professional judgment of the Verifier .

Scope of GHG emissions	2018 (Tonnes CO <sub>2</sub> e)
Direct GHG emissions (Scope 1)	585,644
Energy indirect GHG emissions (Scope 2) – Location based	529,571
Energy indirect GHG emissions (Scope 2) – Market based	536,525
Other indirect GHG emissions ( <i>Scope 3</i> ) [employee air travel]	1944
Direct GHG emissions from combustion of biodiesel (biomass) (Scope 1)	1753

Signed:

Date: 06 May 2019



Archana Pradhan  
On behalf of  
Lloyd's Register Quality Assurance Limited,  
Dubai Festival City, Festival Office Tower, Suite 2001  
P.O. Box 8935, Dubai, U.A.E.

LRQA reference number: DQA6019929

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<sup>1</sup> ISO 14064:2006 Greenhouse gases — Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions

**Assurance Statement related to  
GHG Emissions Inventory for the calendar year 2018  
prepared for DP World, 6<sup>th</sup> Floor, Jafza #17, Jebel Ali Free Zone, Dubai, U.A.E.**

**Terms of Engagement**

This Assurance Statement has been prepared for *DP World*.

Lloyd's Register Quality Assurance Ltd. (LRQA) was commissioned by *DP World* to assure its *GHG Emissions Inventory for the calendar year 2018*, (hereafter referred to as "the Inventory").

The Inventory relates to direct GHG emissions and energy indirect GHG emissions *and other indirect GHG emissions limited to employee air travel*.

**Management Responsibility**

*DP World* management was responsible for preparing the Inventory and for maintaining effective internal controls over the data and information disclosed. LRQA's responsibility was to carry out an assurance engagement on the Inventory in accordance with our contract with *DP World*.

Ultimately, the Inventory has been approved by, and remains the responsibility of *DP World*.

**LRQA's Approach**

Our verification has been conducted in accordance with ISO 14064-3:2006, '*Specification with guidance for validation and verification of greenhouse gas assertions*' to provide limited assurance that GHG data as presented in the Inventory have been prepared in conformance with *DP World's* own data handling and calculation methodology, which is developed taking into consideration, "The Greenhouse Protocol – A Corporate Accounting and Reporting Standard (revised edition, Jan 2015)".

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

- conducted a visit to the Corporate office of *DP World* at Dubai, UAE and Jafza area that has been included in this year's GHG inventory, reviewed processes related to the control of GHG emissions data and records;
- interviewed relevant staff of the organization responsible for managing GHG emissions data and records; and,
- verified, on a sampling basis, the historical GHG emissions data at an aggregated level for the calendar year 2018.
- verified the emission factors used for diesel, gasoline/petrol, marine gas oil, liquefied petroleum gas, liquefied natural gas and natural gas, bio-diesels, electricity and air travel (with radiative force not being considered) with the source reference and confirmed its appropriateness.
- verified the emission factors applied for market-based Scope 2 emissions.

**Level of Assurance & Materiality**

The opinion expressed in this Assurance Statement has been formed on the basis of a limited level of assurance and at a materiality of the professional judgment of the Verifier.

### **LRQA's Opinion**

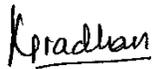
Based on LRQA's approach nothing has come to our attention that would cause us to believe that the total direct GHG emissions, energy indirect GHG emissions *and other indirect GHG emissions (limited to employee air travel)* disclosed in the Inventory as summarized in Table 1 below are not materially correct.

### **LRQA's Recommendations**

*DP World should:*

- Have a system of robust determination of Organization boundary.
- Strengthen the system for measurement of fugitive emissions.
- It is recommended to arrange a third party verification of GHG data prior to its declaration in the Annual Report of the company.

*Signed*



Archana Pradhan

*Dated: 06 May 2019*