



Corporate Sustainable Solutions



Assurance Principles

These principles have been adopted to:

- provide a consistent approach to public report verification/assurance projects throughout the region
- maintain the independence and integrity of the verification/assurance process.

The following activities will be regarded as a conflict to the verification/assurance process:

- Participation in the design, development or implementation of the client reporting and monitoring systems.
- Review of work and/or data that has been substantially prepared by URS or is fundamentally based on URS data or design.
- Participation in an active creative manner in the development of the client public report, including:
 - participating in the decision making process regarding its production/preparation
 - giving specific advice towards its development and implementation that does not directly relate to the verification/assurance or clarification resulting from the verification/assurance process, e.g., advice on layout and content
 - preparing text (other than the verification/assurance statement or GRI content reviews) for inclusion in it.
- Promotion of other URS services or activities.

All verification/assurance projects will:

- prior to commencement have review carried out through the standard URS Conflict of Interest procedure to ensure an appropriate level of impartiality
- define a scope of the verification/assurance (including limitations and qualifications) with the client at the start of the project
- document all data reviews and site visit interviews through a project specific protocol
- provide a supporting document to the client as back-up to the verification/assurance statement; this may take the form of a Verification/Assurance Report, potentially made available by the client to the public.

The URS verification/assurance team will:

- comprise individuals who are experienced in the verification/assurance of public reports and accredited by the Asia Pacific Peer Review Panel
- be led by an experienced professional approved by the Asia Pacific Peer Review Panel
- comprise URS employees who have completed the standard URS Conflict of Interest training and contractors who have been counselled on URS Conflict of Interest principles; as such the URS team will be able to demonstrate a level of impartiality with respect to the organisation being reviewed
- be able to add value during assessments by identifying opportunities for improvement to future reports
- explain the verification/assurance findings without giving prescriptive advice or consultancy
- keep the client informed throughout the verification/assurance process, in particular through introduction and close-out meetings during site inspections.

The verification/assurance statement will:

- only be finalised after review of the final draft of the public report
- be peer reviewed by an independent member of the Asia Pacific Peer Review Panel prior to release
- include a description of the scope of the verification/assurance process including areas or subjects that have been excluded
- include a description of the independence from the data being verified
- confirm that URS has no conflict of interest in carrying out the verification/assurance work, including a declaration of the extent of other work carried out for the client including the financial value of that work for the previous three years
- include the verifier's/assurance provider's findings including an opinion on the accuracy, completeness, reliability and balance of the report as required by the URS brief
- be verification/assurance standards referenced
- include the date of the verification/assurance, which should be post the reporting period.