Assurance of SES Water annual performance report, 2017-18

28 June 2018

Dear Joanna,

My team visited your offices during May 2018 to review technical aspects of your annual performance report data, processes, and conclusions. This letter sets out the scope of my audit, my findings, and my concluding assurance statement.

Scope and approach

Our scope was to check that you had good business processes, data, and calculations, and that the results were reported appropriately and subject to good corporate governance. We agreed tests in advance and had free access to your staff and data to carry out our audits.

We reviewed each of the performance commitments against which you are reporting this year.

Results and findings

In some areas we identified discrepancies with data or calculations, which you corrected at the time of audit or shortly afterwards. We agreed with your final reported values for performance in 2017-18.

In some cases, it was difficult to trace some of the sampled data points back to their source and we made recommendations to improve business processes for reporting supply interruptions, bursts and SIM in future years.
Assurance statement

I refer to my review of technical aspects of SES Water’s annual performance report, which have been audited under my direction. We were given free access to people and information as necessary to complete our work.

In my professional opinion, based on and to the extent disclosed by sampling carried out and as described in my report to SES Water dated 27 June 2018:

1. The performance commitment data have been compiled appropriately.
2. Minor errors and omissions were corrected as a result of our audits.
3. We made recommendations for areas of continuing improvement on aspects of documenting methods and record keeping.

Dr Andrew Heather
Mott MacDonald Ltd
28 June 2018

Andrew Heather
Technical Assurer
T 01223 463498
andrew.heather@mottmac.com

Document record

<table>
<thead>
<tr>
<th>Issue</th>
<th>Date</th>
<th>Author</th>
<th>Checker</th>
<th>Approver</th>
<th>Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>28 June 2018</td>
<td>A Heather</td>
<td>A Bujnowicz</td>
<td>A Heather</td>
<td>First issue</td>
</tr>
</tbody>
</table>

Use of this document

This document is issued for the party which commissioned it and for specific purposes connected with the above-captioned project only. It should not be relied upon by any other party or used for any other purpose.

We accept no responsibility for the consequences of this document being relied upon by any other party, or being used for any other purpose, or containing any error or omission which is due to an error or omission in data supplied to us by other parties.

This document contains confidential information and proprietary intellectual property. It should not be shown to other parties without consent from us and from the party which commissioned it.