

ASSURANCE STATEMENTS 2021

1. B4SI Assurance Statement on Global Community Investment 2020 Data
2. Lloyd's Register Quality Assurance Limited Assurance Statement on GHG Emissions 2020 Data

B4SI Assurance Statement on 2020 data

Corporate Citizenship has been asked by DP World to review its use of the B4SI Framework for measuring corporate community involvement activity during the financial year to 31st December 2020.

DP World is an active member of B4SI. The B4SI 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.b4si.net for more information).

As managers of B4SI, we have worked with DP World to ensure its operations understand the B4SI Framework and have applied its principles to the measurement of community investment programmes during 2020. Having conducted an assessment, we can confirm that the data systems and processes reflect B4SI 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.

Corporate Citizenship www.corporate-citizenship.com
The scope of the statement is limited to the reporting period.

25th February 2021

Lloyd's Register Assurance Statement on GHG Emissions Data

The GHG Emissions Inventory for the calendar year 2020 prepared by:

DP World, 6th Floor, Jafza#17, Jebel Ali Free Zone, Dubai, UAE

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

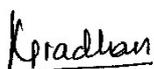
ISO 14064-3:2006 as taking into account the requirements of:
GHG Protocol, 2015

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	2020 (Tonnes CO ₂ e)
Direct GHG emissions (Scope 1)	1,613,375
Direct GHG emissions from Combustion of Fossil Fuel	1,583,297
Direct GHG Emissions from refrigerant releases	30,078
Direct GHG emissions from combustion of Biodiesel (Biomass) (Scope 1)	25,427
Energy indirect GHG emissions (Scope 2) – Location based	595,549
Energy indirect GHG emissions (Scope 2) – Market based	555,847
Other indirect GHG emissions (Scope 3) [employee air travel]	2,118

Signed:

Date: 14 March 2021



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

This summary is not valid without the full Assurance Statement attached on pages 2 to 4 to which it applies.

**Assurance Statement related to
GHG Emissions Inventory for the calendar year 2020
prepared for DP World, 6th 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 2020, (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 verification remotely due to Covid-19 pandemic situation, based on the GHG inventory and related documents.
- reviewed the processes related to GHG emissions data collection, calculation and control.
- interviewed relevant staff of the organization responsible for managing GHG emissions data and records; and interviewed personnel from sampled entities.
- verified, on a sampling basis, the historical GHG emissions data at an aggregated level for the calendar year 2020.
- verified the emission factors used for diesel, gasoline/petrol, marine gas oil, marine fuel 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 GWPs used for refrigerants
- verified the emission factors applied for market-based Scope 2 emissions.
- verified calculations to arrive at equivalent CO₂ 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.

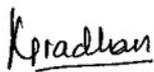
LRQA's Recommendations

DP World should:

- Strengthen quality assurance processes used for internal verification of data.
- Strengthen the process for measurement of fugitive refrigerant emissions. Incorporate collection of refrigerant gas leakage data in existing monthly sustainability reporting systems.
- Consider accounting of emissions due to waste water treatment and waste disposal.

Signed

Dated: 14 March 2021



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

Table 1. Summary of DP World, GHG Emissions Inventory 2020

Scope of GHG emissions	2020 (Tonnes CO₂e)
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