



27 June 2023

## Assurance Statement for Bioresources Market Information 2023

Atkins is engaged by Yorkshire Water to provide independent assurance on non-financial aspects of the annual reporting activities that the Company carries out. This assurance statement encapsulates observations we made during the technical audit of Yorkshire Water's publication of its Bioresources Market Information for 2023.

This statement is part of a continuous improvement process that has involved detailed consideration of the methodologies and their applications by which Yorkshire Water reports on its performance at financial year end.

For the areas we cover and from the information we have been provided with, we conclude that the Company has a full understanding of and has sufficient processes and internal systems of control to meet its reporting obligations. We also conclude that the Company has appropriate systems and processes in place to allow it to manage its reporting risks.

The issues from our audit and subsequent interactions are compiled into an Issues Log, which is used to manage the resolution of reporting issues before the finalisation of the technical assurance process. This statement reflects the technical assurance position after the iterative process of resolving outstanding issues has concluded.

Based upon our assessment of Yorkshire Water's data and the supporting information we have reviewed, we conclude that:

- The Company has followed Ofwat's guidance in preparing this information and/or explained their material assumptions and provided suitable clarifications.
- The statements of numerical data are consistent with our audits of the supporting information, which is appropriately robust.
- The Company's explanations of their activities and assumptions are reasonably based.

Overall, the information provided in the Bioresources Market Information submission 2023 provides a fair, balanced and reasonable summary of the Company's sludge production and sludge treatment facilities, and the contracts that have been agreed with third parties to provide bioresources services. However, it should be noted that forward forecasts of sludge production and treatment capacity (and thus headroom available for trading) is currently undergoing significant reviews as part of PR24 and as such this is a roll forward of data from last year rather than a fully detailed re-assessment of capacity.



**Garry Strange**  
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