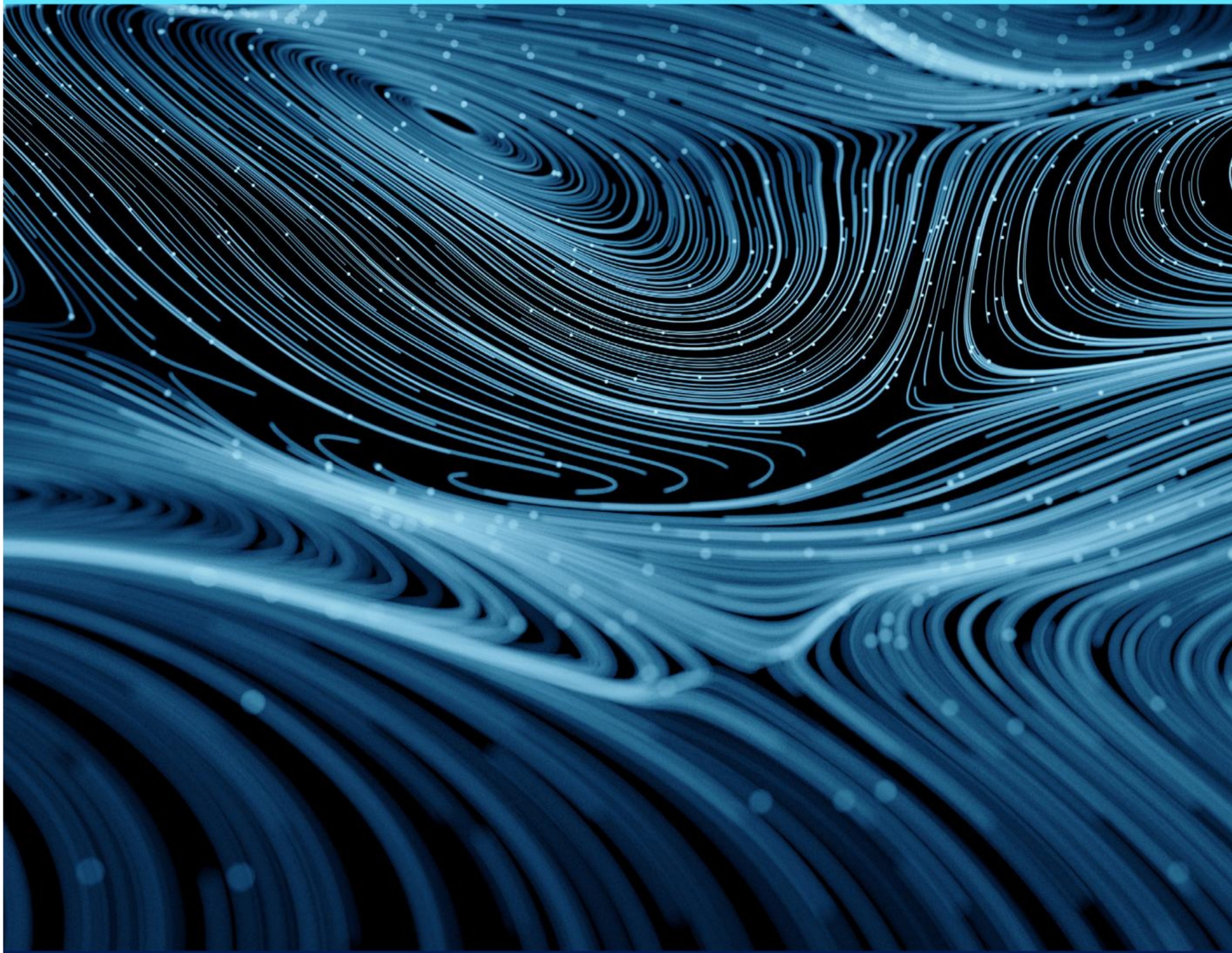

Annual Performance Report 2025/26 Performance Commitments

Independent Assurance Report

Revision: 7.1
South West Water Ltd
Technical assurance

15 July 2026

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Annual Performance Report 2025/26
Performance Commitments

Client name:	South West Water Ltd	**Project no:**	B2456701
Project name:	Technical assurance	**Project manager:**	Trudy Bartlett
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Document history and status

Revision	Date	Description	Author	Checked	Reviewed	Approved
1.0	12/05/2026	Draft	GDH	YZ	/-	/-
2.0	13/05/2026	Updated draft	GDH	AIJH	YZ	TB
3.0	21/05/2026	Updated draft	GDH	YZ	TB	TB
4.0	22/05/2026	Updated draft	GDH	YZ	AIJH	YZ
5.0	12/06/2026	Updated draft for Watershare+	GDH	RH	RH	TB
6.0	01/07/2026	Updated draft	GDH	RH	AIJH	TB
7.0	14/07/2026	Final	RH	YZ	AIJH	TB
7.1	15/07/2026	Final-minor update	RH	YZ	YZ	TB

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This assurance was completed in accordance with the ISAE 3000 (Revised) standard including following ethical and quality requirements.

Attention: South West Water

1. Introduction

South West Water (SWW) has compiled its Annual Performance Report for the period 1 April 2025 to 31 March 2026 (APR26) for SWW and Bristol Water (BRL).

SWW has 24 Performance Commitments (PCs) for the AMP8 period defined in Ofwat's PR24 Final Determination dated December 2024. The set of PCs covers the South West Water region, the Bournemouth Water region (water supply only), and the Isles of Scilly.

BRL has 16 PCs which are reported separately.

SWW requested Jacobs to independently audit and assure the PCs being reported for SWW and BRL for their respective APR26 submissions.

2. Scope of Work and Approach

This assurance report provides the conclusions from the work specified in our Statements of Work, "SWW-BRL-SES Statement of Work - APR26 (April) Assurance v1" issued on 7 April 2026, and "SWW-BRL-SES Statement of Work - APR26 (May onwards) Assurance v1" issued on 1 May 2026.

You requested assurance of processes and data for the reported performance against the AMP8 performance commitments (PCs) and data that feeds into the performance calculations. You requested we assure the PCs and supporting information for SWW and BRL.

We referred to the following guidance in scoping the work:

RAG 4.14 – Guideline for the table definitions in the annual performance report – Ofwat

PR24 final determinations performance commitment definitions - Ofwat

RAG-3.16-–-Guideline-for-the-format-and-disclosures-for-the-annual-performance-report.pdf

RAG 2.10 – Guideline for classification of costs across the price controls – Ofwat

The performance commitments that were included in the Limited Assurance audit in line with ISAE3000 are listed below:

Company	Table and Line Reference	Description
SWW	3A.18, 3E.15-19, 7E.2	Bathing Water quality
SWW/BRL	3B.8-13	C-Mex
SWW/BRL	3A.17, 3B.10-14, 3B.W1-50	D-Mex
SWW/BRL	3B.4-7	BR-Mex
SWW/BRL	3A.5, 3A.12, 3E.1, 3G.1 SWW only- 3A.24, 3E.2-8, 3G.2-3	Pollution and permit compliance
SWW/BRL	3A.13, 3F.5, 6A.28-30	Unplanned Outage

Company	Table and Line Reference	Description
SWW/BRL	3A.2, 3A.7, 3A.10, 3D.1-3, 3D.10-14, 3D.25-32, 6B.31-39, 6D.29-30, 6E.4	Leakage, Per capita consumption (PCC) & Business Demand
SWW/BRL	3A.3-3A.4, 3C.7-3C-9, 3G.4-8,	Water Compliance risk index (CRI) & Customer contacts about water quality
SWW	3A.25, 3E.24-3E-26	River Water Quality
SWW/BRL	3A.6, 3A.20, 3A.27, 3E.27-83, 3H.1-13, 7E3-5, 8C1-18, 11A.1-46, 5A.24, 6B.23, 6A.7, 6A.35	Operational and Embodied greenhouse gas/Energy
SWW/BRL	3A.9, 3A.14, 3C.10-13, 3F.1-3, 3C.10-13, 6C.25	Repairs to burst mains and water supply interruptions
SWW	3A.22, 3F.4, 7C.5-7C.7	Sewer collapses & Wastewater assets and network data
SWW	3A.19, 3A.21, 3C.1-3C.6, 3C.14- 3C.35	Sewer flooding
SWW	3A.23, 3E.9- 3E.10,3E.12-3E.14, 3E.84- 3E.91, 7C.31-7C.32, 7C.39-7C.40, 7E.6, 7E.35	Storm overflows
SWW/BRL	3A.1, 3E.16-19	Biodiversity

The denominator audits that that were included in the review are listed below:

Company	Table and Line Reference	Description
SWW	7C.16-7C.22	Sewer lengths
SWW/BRL	5A.22, 6A.5,6A.12,6C.1-19	Mains lengths
SWW/BRL	4R.1-4R-32	Connected properties, customers and population

The assurance was undertaken with the following limitations:

- A risk-based approach was implemented.

We undertook the limited assurance audits remotely over Microsoft Teams with the exception of leakage, business demand and PCC which were audited in person. We provided initial findings verbally during the audit and followed up with written feedback reports. We notified the SWW team of any material items, via email, prior to completing our detailed feedback reports.

The assurance comprised the following elements:

- **Performance and context:** Is the reported data and commentary reasonable and consistent with the other information seen at audit? We applied six audit tests to complete this element.
- **Process compliance:** Has the process defined in the methodology document been followed? We applied twelve audit tests to complete this element.
- **Data checks:** Have the data checks identified any issues? We applied five audit tests to complete this element. We recorded the data checks we carried out.

We reviewed the documented procedures, processes systems, data and analysis to gather and report performance information in line with Ofwat's prescribed definitions (RAG 4.14, and the PC definitions in the 2024 FD) and the required format in the data tables.

We met with process and data owners to obtain evidence that the documented procedures and methodologies were being followed. We reviewed data on a sample basis, tracing it back to source data to verify the information. We also reviewed governance arrangements for checking, verification and approval of information by the accountable managers and directors.

If a material concern was identified, it was reported to the team and senior management responsible for the data. In the event the concern was not resolved (or could not be resolved, for example due to time constraints) we alerted the Audit Committee and Board via our Interim Report and Board Assurance report (this report).

A Reporting Risk Score was allocated to each audit test according to the following definitions:

Score	Meaning
A	Low reporting risk – criteria are fully met (no weaknesses in the methodology - no actions)
B	Low to medium reporting risk – criteria are not fully met (weaknesses exist but they are not material - must have action)
C	Medium to high reporting risk – criteria are only partially met (material weakness or several minor weaknesses with material effect).
D	High reporting risk – criteria are not met (two or more material weaknesses in the methodology).
NA	Not audited as it was outside our scope
Guidance on risk and materiality:	
The score reflects the level of reporting risk for the process and is based on the overall opinion of the auditors. In general, a weakness is material if it has the potential to impact the quality of the reported number to a greater degree than assumed by the confidence grade.	

The overall score for the audit is the largest risk score from the audit tests. For example, if a C is assigned to one of the tests but A for the others, the overall audit score is C rather than A.

Our deliverables are:

- Verbal feedback to the audit teams on conclusion of the audit, summarising any actions and recommendations.
- Formal feedback in a standard template with scores relating to the reporting risk, a summary of findings, commentary against each audit test, a record of data checks and any issues or actions to be addressed.
- Draft and final assurance letters / summary report for inclusion in SWW's APR publication.
- Attendance at SWW's governance committee meetings (typically Audit Committee and Board) to present findings.

- Attendance at South West Water's Watershare+ customer panel covering SWW and BRL.

3. Assurance Standards Applied

We conducted our limited assurance in accordance with the International Standard on Assurance Engagements (UK) 3000 Assurance Engagements other than Audits or Reviews of Historical Financial Information ("ISAE (UK) 3000 revised"). The Standard requires that we obtain sufficient, appropriate evidence on which to base our conclusion.

For Greenhouse Gas audits we have conducted our limited assurance in accordance with the International Standard on Assurance Engagements (ISAE) 3410, Assurance Engagements on Greenhouse Gas Statements.

4. Duty of Care

Ofwat has introduced a new requirement in regard to duty of care where they expect the third-party assurance providers, such as Jacobs, to provide an actionable duty of care to Ofwat. To ensure compliance with Ofwat's new requirements we have issued a Letter of Reliance on 14th July 2026 which covers our assurance work on the PCs.

5. Conflict of Interest

In line with Ofwat's requirements, we have proactively managed both real and perceived conflicts of interest in collaboration with your Regulation team. All audit team members signed a declaration before the audit programme began and have completed conflict of interest training. These declarations were recorded in our register. This year, we identified no real or potential conflicts.

6. Summary of key findings

Our original audit schedule changed many times, resulting in a significant number of audits being deferred at SWW/BRL's request to allow more time for data preparation and finalisation. For many audits, final numbers were not available at the time which has required follow up audits which have been completed, with the exception of the ODI payments audit. This audit reviewed the process of audited PC figures input into Ofwat's ODI payment model and the flow of reward or penalty figures back into the APR data tables.

We present below our audit findings and we have included the audited performance figures. All performance figures are Green because the audited figures agreed with the APR data tables.

6.1. South West Water

Based on our scope of work and the limited assurance undertaken to date, our findings of SWW's performance commitment (PC) against the PC targets for year 1 of AMP8, with several exceptions (some of which are medium to high reporting risk), are detailed in the table below.

Summary findings by PC

Audited performance	Risk Score	PCs
3 year rolling average leakage reduction compared to baseline: 8.8%	B	**Leakage and PCC** The water balance process, used to produce reported values, is a mature process with well-defined reporting structures. The auditees have a good understanding of source data and associated risks. Performance has declined with an increase in leakage being reported, missing the performance commitment, and both business demand and PCC missing their respective performance commitments.

Audited performance	Risk Score	PCs
3 year rolling average PCC reduction compared to baseline: -1.2%		We made the following observations: - SWW continue to use a BABE approach to calculate trunk mains leakage. They have plans to move to a flow balancing approach but these have not yet been fully planned out with dates and what coverage this will provide. - The water balance gap (reconciliation error) remains as red within the RAG checklist for leakage with a discrepancy of 4.48% being reported. - No service reservoir drop tests have been conducted and are therefore red within the RAG checklist but are to be included within a data improvement project. - Hour to day factors have not been updated for the reporting of bottom up leakage this year. We considered this is not material.
3 year rolling average business demand (inc voids) reduction: -4.1%	B	**Business Demand** Business demand is a new performance commitment for AMP8. The reporting of volumetric data is well understood and is a traditional output from the water balance. SWW continues to report business demand consistent with its AMP7 methodologies. No issues were identified in the audit which affected the reporting of this value. Key observations: • The water balance gap (reconciliation error) continues to be assessed as red, 4.48% of DI (29.3 Ml/d). We recommend that the team continue to investigate drivers for this increase. • It was identified in the audit that non-household void consumption and measured household consumption was included within the measured water use line rather than water taken unbilled which would impact reporting in performance commitment tables. This has been corrected. The water balance team were not aware of collaboration with retailers or third parties, relating to business demand, at the time of the audit however the company was able to provide evidence of this collaboration post audit.
2.39%	B	**Unplanned outage** We were taken through the process methodology and commentary documentation in detail. Changes to unplanned outage requirements for AMP8 reporting have been included. Commentary is provided to explain changes in performance. The PC has not been met but this is a flatline PC for AMP8. The PC is 2.14%. This year's reported Unplanned Outage proportion is 2.39%. Not all tables have been populated at time of audit and the Docusign internal sign-off process has not been completed. This is a common action. Capacity tests have still not been undertaken at all sites. This action remains from the APR25 audit. This has been acknowledged by the auditee and reflected in the Amber score provided for the PWPC value on the RAG Compliance Checklist.

Audited performance	Risk Score	PCs
		Some data was updated during the audit, and additional comments provided within the commentary documents. Detailed end-to-end data checks identified an error in reported outage length for an outage ID. This was overreported by 1 day and highlights the potential risk of manual data extraction. This is reflected by the confidence grade of B2. The issues above resulted in six non-material actions or recommendations. **Update 12/07/26 –** We have now confirmed that all tables are complete and the Docusign internal sign-off process.
01:09:14 per property	B	**Water supply interruptions** A good understanding of the Water Supply Interruptions performance commitment and Ofwat requirements was demonstrated, though elements of the methodology and documentation remain in draft and require completion. Verification of supply interruptions continues to be diligently managed. Data checks were in place and no calculation errors were identified in sample testing. Governance and control processes were not consistently evidenced, with a lack of formal sign-off and clear accountability observed. However, since audit, the data has been reviewed by the Head of Networks. A number of non-material issues were identified, including incomplete data, draft commentary and methodology, and outstanding RAG checklist completion. Minor inconsistencies were observed in supporting commentary, and a small number of events relied on approximations rather than full assessment. **A material issue** was identified relating to the absence of clear governance and evidence of internal sign-off. Strengthening of controls and completion of documentation is recommended. Although calculation accuracy and methodology application were generally acceptable, key governance and documentation controls were not in place. The lack of formal sign-off means the audit criteria are only partially met. Whilst a review of data by the Head of Networks has taken place post audit, the Docusign remains outstanding. Implementation of robust governance processes are required to improve confidence in reporting. **Update 24/06/2026** – Docusign completed and evidenced. Action 4 regarding 107 events that were closed using an approximate assessment introduce a risk of under-reporting. Given the low percentage of events and that all were < 1 minute per property impact, it is considered a non-material risk. Risk score amended to B.
169.3 repairs per 1,000 km	A	**Repairs to burst mains** A good understanding of the mains repairs reporting requirements was demonstrated, with the methodology largely appropriate and consistently applied. Data checking and sampling activities were appropriate, with no issues identified from spot checks or supporting data.

Audited performance	Risk Score	PCs
		Commentary was broadly aligned with draft data, although still pending finalisation. The commentary lacks explanation to the change in performance from previous years. A number of non-material issues were identified, including incomplete data, draft commentary and methodology, and outstanding RAG checklist completion. Two material issues were identified relating to the absence of clear governance and evidence of internal sign-off. (Risk score D). Strengthening of controls and completion of documentation is recommended. Application of the methodology process was found to be appropriate. The absence of final data and incomplete documentation limited the ability to fully conclude on reported performance at the time of audit. Overall, weaknesses are correctable and do not indicate fundamental issues with data integrity. Completion of documentation, finalisation of data, and implementation of robust governance processes are required to improve confidence in reporting. **Update 30/05/2026 –** follow up audit competed 28/05/2026: • Final data provided and traced to source. We note a review of the data had been completed by the Head of Networks. • Methodology and commentary updated and signed off. • Docusign completed. • Risk score updated to A.
89.9	A	**Bathing Water Quality** We reviewed the data sources including the EA sample data, Defra confirmation of final classifications and compliance data (CSO EDM data, tidal and meteorological analysis) for South West Water. We **conclude** that the sources of data used were reliable and that the process followed is robust. The BWQ definition has significantly changed this year, measuring the overall 'average' score for bathing water quality. However, despite this change, SWW BWQ performance shows a modest improvement during the 2025 season when compared with the 2024 season (back calculated for comparative purposes). The BWQ end of year target has been met with the reported 2025 PC score at 89.9, exceeding the annual PC target of 89.5 by 0.4 points. There were 12 bathing water sites with improved classifications and 6 sites which deteriorated. This has resulted in a net increase in performance suggesting that bathing water quality standards have been maintained in 2025. The auditees had a comprehensive understanding of all water quality processes. The methodology and commentary documents for Bathing Water Quality have been fully updated for this reporting year to include the Ofwat AMP8 common performance commitment as detailed in the Ofwat Guidance.

Audited performance	Risk Score	PCs
1.20	B	**Internal sewer flooding** We found no material issues/errors in the checking of reportable incidents and SWW has a robust process for reporting and validating flooding data. From the audit, we found that South West Water was still considering whether to include or exclude flooding from open gullies from the reported performance. We have discussed this with the team and highlighted that the wording in the PC definition only permits an exclusion where the flooding is *caused by* the private asset. We have also mentioned that Ofwat's recent opinion that flooding from unsealed manholes should be included means that these sorts of incidents (i.e. from unsealed / uncovered private assets) should be included. The company is challenging Ofwat on the inclusion of internal sewer flooding incidents from unsealed manholes, gullies and due to jetting but is following the audit including these incidents in its reported figures. We identified several non-material observations related to recording of evidence or the RAG Compliance Checklist.
18.04	B	**External sewer flooding** We found no material issues/errors from our sample checks of the reportable incidents. SWW has demonstrated that it has a robust process for reporting and validating flooding data. We identified several non-material observations related to recording of evidence on the RAG Compliance Checklist.
5.06	B	**Sewer Collapses per 1000km** The team had a good understanding of the Sewer Collapses performance commitment, supporting methodology and Ofwat reporting requirements. Commentary and governance documentation were generally well developed and aligned to the reporting requirements. Data checks and internal controls were evidenced within the methodology, and no material calculation errors were identified from the information reviewed. Reported movements and year on year variances were supported by operational commentary and performance analysis. Governance and review arrangements were clearly defined within the methodology, including identified data ownership, reviewer responsibilities and Executive approval processes. However, some sections remained draft at the time of audit review, including incomplete sign-off evidence and outstanding approvals. Some non-material issues were identified, including draft sections within the commentary and methodology documents, incomplete approval signatories and reliance on prior year sewer length assumptions for the normalised performance figure. Minor inconsistencies were identified between commentary narratives and supporting evidence for repairs and collapse trends. Completion of final

Audited performance	Risk Score	PCs
		governance records and confirmation of sewer length data is recommended prior to final submission. The methodology would benefit from strengthening of evidence trails supporting management review and final approval controls to improve overall audit transparency and completeness. The methodology and commentary demonstrated a generally sound understanding of the reporting requirements, with supporting analysis, governance processes and performance explanations in place with some material actions. The RAG Compliance Checklist had been completed. Whilst some non-material calculation concerns were identified from the information reviewed, elements of the reporting pack remained in draft and some governance evidence, approvals and supporting assumptions were not fully complete at the time of audit.
35.12	B	**Storm overflows** The auditee was knowledgeable of the process and clearly explained how data have been derived and processed to produce the values being reported. The methodology, commentary and data tables available were up to date with all the relevant lines. Sufficient evidence was demonstrated on the process of tracing back to the source of the reported data. We checked random samples to confirm the accuracy of the data reported. No material issues were found during the audit. A rounding error was identified concerning the Uptime Operability value. A non-material issue was raised where the level of sampling was not specified in the methodology and error rates were not reported (risk score B). It should be noted that lines 3E.87-91 (trial overflow information) were not covered as no trials had been carried out to provide data.
-3.1%	B	**River water quality** This PC measures how much the company has reduced phosphorus entering rivers as a result of its wastewater activities. Performance is reported as a percentage reduction in the calendar year (i.e. 2025 for 2025/26 performance) compared to a fixed 2020 baseline at two decimal places. There is no partnership working for SWW therefore 3E.25 is not populated. As this is a reputational PC, there are no incentives or penalties attached to the performance. The team identified an overestimation in the baseline phosphorus loads and forecasts by factor of 10. The team have informed Ofwat of this issue, who has since agreed and acknowledged the error. Evidence of the correspondence has been included as part of this assurance feedback.

Audited performance	Risk Score	PCs
		Data checks identified small differences in the flow data used as inputs for the reported performance compared to the source MCERTS flow data. We **recommend** the team revise the input flow data, which may affect the reported performance. The methodology should also be updated in order to ensure flow volumes are validated first before being transposed into the summary spreadsheet used to calculate performance against this metric. As the current process of recording flow data inputs for the reporting of this PC involves manual transposition, there is a risk of human error. The team is recommended to automate this process to reduce the risk of error in future reporting.
52.27	A	**C-MeX** A good understanding of Customer Measure of Experience (C MeX) and complaints reporting requirements was demonstrated, and the methodology is appropriate and aligned with Ofwat guidance. Data checks and review processes were generally robust, and no calculation errors were identified across the audited lines. Two non-material issues were identified, relating to delayed sign off and minor issues in complaint classification arising from a BST/GMT issue. No remedial action was required because the three complaints had been correctly included. Sign off has since been completed. Final reported figures were unavailable at the time of the first audit as Ofwat had not sent Q4 results or full-year figures; completion of final checks, documentation and final score following the Q4 results was subsequently confirmed, including the audited figure for table 3B.12 (total connected properties) taken from table 4R.22.
84.36	A	**D-MeX** The audit confirmed the D-MeX data has been correctly compiled and reported in accordance with Water UK's 'Levels of Service' metrics definitions. The final reported performance is yet to be completed as the qualitative results for Q4 are not yet released (risk score B); this is likely to be received by the teams around the end of May 2026. Following this, the reported performance will be updated and the methodology, commentary and internal sign-offs will be completed. D-MeX is being reported correctly with the information currently available. Update 08/06/2026 - Q4 qualitative scores released by Ofwat. Final D-MeX score provided and audited to source. Docusigns completed and evidenced. Risk score updated from B to A.
70.48	B	**BR-MeX** No material issues were raised in the audit. Only Q3 data was available at the time of the audit, Q4 data expected at the end of May 2026. A follow up was carried out via email to review the Q4 data and outturn performance.

Audited performance	Risk Score	PCs
		The commentary has been updated with Q4 information and signed off once final numbers arrive from Ofwat. We identified some minor issues with some exclusions from the B-MeX submission, which have no material impact on the scoring. The submissions correctly include South West and Bournemouth, distinguishing the two where required, but exclude Isles of Scilly which is not in the NHH market. This means NHH (Non Householde) properties on Level of Service (LoS) are not covered either by C-MeX or BR-MeX. This is a unique issue for SWB, affecting a very small number of customers, so unlikely to change. We reviewed the R-MeX scoring from Pennon Water Services and found no evidence of any favourable treatment of SWB resulting from shared ownership. It would be for Ofwat to resolve any conflict of interest, as this would not be the only such case in the industry. The overall BR-MeX score is impacted by last-placed B-MeX performance and MPF being overtaken by other companies towards the end of the year. This is partly offset by a strong performance on R-MeX. It was noted that some scores from Ofwat, particularly MPF, had not always met the announced timetables. This creates more of a risk for SWB, BRL and SES than for other companies, due to the narrow window between the intended announcement date in the third week of May and Pennon's reporting deadline. The relatively low score on M12 is both a risk and an opportunity; other companies are likely to reach and sustain 90%+ scores, which could cost SWW approximately 3 points on the overall BR-MeX if current performance is maintained. However, there is an opportunity to improve the score largely through a one-off effort which could eliminate the current disadvantage.
54.60 (124 incidents)	A	**Total pollutions (wastewater)** The teams were knowledgeable of their processes for this PC. They walked us through the process to produce total numbers of pollution incidents and for 2025 and we were able to trace samples back to source. The methodology back to using the latest data from the EA's EPA tracker which is in line with the guidance. All pollution incidents are reviewed and confirmed with the EA prior to issuing the final EPA tracker. Sign off was fully completed.
3	A	**Serious pollutions (water & wastewater)** The teams were knowledgeable of their processes for this PC. They walked us through the process to produce total numbers of pollution incidents for 2025 and we were able to trace samples back to source. The methodology back to using the latest data from the EA's EPA tracker which is in line with the guidance. All pollution incidents are reviewed and confirmed with the EA prior to issuing the final EPA tracker. Sign off was fully completed.
98.1%	B	**Discharge permit compliance (water & wastewater)**

<table>
<tr><th>Audited performance</th><th>Risk Score</th><th>PCs</th></tr>
<tr><td></td><td></td><td>The teams were knowledgeable of their processes for this PC.
They walked us through the process to produce the compliance data for 2025 and we were able to trace samples back to source.
The methodology refers to using the latest data from the EA's EPA tracker which is in line with the guidance. All compliance failures are reviewed and confirmed with the EA prior to issuing the final EPA tracker.
The same number of non-compliant discharges as 2024 (calendar year) is reported for 2025 and this is explained in the commentary.
Sign off was fully completed.
One non-material action was raised to update a graph in the commentary.</td></tr>
<tr><td>CRI: 1.37

Customer contacts about water quality: 1.55</td><td>A</td><td>Compliance Risk Index (CRI) & customer contacts about water quality

We reviewed the data sources, including sample data, DWI compliance assessment letters, master CRI tracking spreadsheets for South West Water. We conclude that the sources of data used were reliable and that the process followed is robust.

For Customer Contacts, we confirmed the correct DWI categories were included in the data and that the 2025 population had been used for the PC calculation.

CRI performance is reported at 1.30 and is within the deadband performance level attributed to the improved asset condition (from tank cleaning) and the delivery of water quality enhancement programmes in AMP7. This has reduced the overall number of sample failures at service reservoirs and WTWs. We note this measure is impacted by zonal failures which contribute 1.05 of the overall CRI score this year.

We observe that in 2025 SWW is likely to be one of the best performing WASC for CRI performance when the industry results are published later this year.

Customer contacts are reported at 1.55, slightly above the performance level target of 1.33 target but performance has improved this year due to enhanced flushing of the network to reduce discolouration contacts. We note with the change in the AMP8 definition to include all appearance contacts, SWW has still achieved a reduction to reported contact numbers this year.

The auditees had a good understanding of all water quality processes.

The methodology and commentary documents for both measures have been fully updated for this reporting year and include the Ofwat AMP8 guidance.

Update 20/05/2026:

Following a DWI review of SWW CRI data, the overall reported CRI score has been adjusted to 1.37 (from 1.30). The change related to one sample failure at a customer tap assessed by SWW as a single property failure, which the DWI assessed as the whole zone failure. This increased the zonal CRI score to 1.13 and the overall CRI score to 1.37. We reviewed the evidence provided and confirmed the tables and commentary were revised to include this change.</td></tr>
</table>

Audited performance	Risk Score	PCs
SWW WGHG = -4.5% **(2025-26 target PCL = 0.20%)**	B	**Greenhouse gas emissions** The team demonstrated good knowledge of the requirements for reporting operational emissions for Table 11A (1-43) and the Performance Commitment (PC) reporting requirements for Table 3A and 3E. There are a number of non-material actions raised related to the Methodology documents to improve the robustness of the process. The main points being around the lack of quality assurance governance, which had also been flagged as non-material action last year, but recommendations were not taken into account for APR26. There are no records or clear process for 1st and 2nd line assurance of the data sources and the Carbon Accounting Workbook (CAW). There are no reporting risks identified or documented. Two different versions of the CAW have been used, CAW v20 for Table 11A and CAW v17 for Tables 3E/3A for PC reporting, in line with the PR24 Final Determination PC definition. This meant there has been extra time needed to transpose and check between the CAWs and tables, and for the calculations needed to be done outside the CAW v17 to overcome the shortcomings for PC reporting related to Scope 3 (e.g., well-to-tank emissions, outsourced activities). Data entered into Table 11A.1-43, 3A.6, 3A.20, 3E.27-54 and 3E.55-83 were traced back to the CAWs with two material actions identified relating to chemicals. These were corrected and closed out during the audit. Data entered into the two different versions of the CAW were also checked with no material issues being identified. Any differences between the two versions have been clearly explained in the supporting commentary documents. The team demonstrated good knowledge of the requirements for reporting embodied emissions for Table 11A (44-46), with one fundamental change made to last year's methodological process consisting of a literature review undertaken to determine better percentage splits for reporting cradle-to-gate and cradle-to-build emissions. Although all material actions have been closed, the overall risk score of C is due to the number of non-material actions, including those related to quality assurance governance and risk management, and communicating with internal teams to investigate the gathering of more robust data (e.g. units entered in Chembase, outsourced activities, ClickTravel Data). **Update 02/07/2026** Updated the Issues and Actions list based on new evidence provided to close non-material actions. As result, the risk score has been changed from C to B.
+37.88% (reduction from FD baseline)	B	**Greenhouse gas emissions – SWW bespoke PC** The team demonstrated good knowledge of the requirements for reporting Bespoke PC. The embodied emissions data used for the PC is the same data used to populate Table 11A line 45 (Capital projects (cradle-to-build)). The raw data is therefore included in the APR26 assurance for Table 11.44-46. As this is the first year reporting for this bespoke PC a methodology document has been created that clearly describes the process through a line-by-line methodology, allowing data to be transposed from the primary source into Table 3H. There are a number of non-material actions raised which include

Audited performance	Risk Score	PCs
		recommendations to improve the accuracy of the methodology document, providing additional detail on data quality checks. Data entered into Table 3H were traced back to the summary datasheet and the primary raw dataset received from SE Advisory Services. Two non-material actions were identified relating to emission factors used in the raw dataset and the descriptions and mappings of Capex categories. Several actions were identified on missing information from the commentary document, such as a justification for the RAG status of ‘Green’ applied in the Compliance Checklist. It is recommended that this is improved for next year. Also, commentary on pollution impacts has not been included in the commentary document. This is a requirement for this PC as stated in the FD PC document. This action has therefore been deemed material. The commentary was updated post audit and closed out on 26th May 2026. All outstanding material actions have been closed out post audit, but some non-material actions remain that need addressing before next year. Due to this an overall risk score of B has been assigned.
0	A	**Biodiversity** Biodiversity performance is measured using a standard DEFRA metric to ensure consistency across water companies. Current reported performance is zero due to a required 4-year gap between baseline surveys and results. Significant work is already underway, including habitat improvements (e.g. hedgerows, invasive species removal). SWW has formally nominated sites, established governance processes, and is tracking progress carefully. A buffer of extra biodiversity units is included to manage ecological risks. Early indications show SWW is on track to meet or exceed targets once results are verified. Measures are in place to ensure no deterioration of overall land biodiversity using monitoring tools. Overall, although results are not yet available (planned 2027 reporting), strong planning, investment, and controls suggest positive biodiversity outcomes are likely in later years.

Summary findings- Denominators

Risk Score	Denominators
A	**Sewer Lengths** Our audit focused on reporting length of sewer by sewer type in table 7C. It is important to note that sewers in England and Wales are not 100% mapped, and therefore wastewater companies

Risk Score	Denominators
	tend to infer a proportion of their total length of sewers based on network characteristics, e.g. properties served, location of other pipes. SWW has worked with its consultant to develop an improved approach to modelling unmapped sewers across its wastewater network. This approach seeks to improve upon the common WRC method used by many companies and improve the transparency and accuracy in how the length of unmapped sewers is estimated. Implementing this approach means that the data is subject to change YoY as the data matures. The auditees were well prepared for the audit session and presented live demonstrations of the GIM modelling software and how this is used to understand the location and length of sewers across SWW's network. During the session, we were able to follow the data from source to final reporting, with the auditees demonstrating the approach to extracting data from the GIM and collating this to inform APR reporting. For the avoidance of doubt. we note that the scope of our audit focused exclusively on the processes followed by SWW to prepare the APR data rather than the preparation of the raw data within the GIM model. Overall, we considered that the approach to estimating unmapped lengths appeared to be innovative and useful to the company and demonstrated an improvement in the transparency over assumptions. This does not mean that the figures are 100% accurate and trustworthy as they are predicted by a model and are not 100% validated by the company. However, the auditees spoke about ambitions to undertake more validation and use in-AMP works to collect more information on sewer location and length. We identified one material action during the session related to the methodology and data not being internally signed off at the time of the audit, particularly as the data did not appear to have been validated by the team. In addition, we assigned one non-material action to set out the approach to reviewing and sampling the data, and two recommendations. Based on the material action, we have provided an initial grade of **C.** Pending evidence of completion of this action, we will revisit this grade. **Update 14/07/2026** Risk score changed from a C to an A after actions closed.
B	**Mains Lengths** The auditee was knowledgeable of the process and clearly explain how data was processed to produce values being reported. Clear evidence trails were provided between reported numbers and the source data. We checked random samples across different lines to different sources of data. No material issues were found during the audit.
B	**Properties and Population** The auditee was knowledgeable of the process and clearly explained how data was processed to produce values being reported. Clear evidence trails were provided between reported numbers and the source data. We checked random samples across different lines to different sources of data. No material issues were found during the audit. Common action to complete sign off is not scored as a risk.

6.2. Bristol Water

Based on our scope of work and the limited assurance undertaken to date, our findings of SWW's performance commitment (PC) against the PC targets for year 1 of AMP8, with several exceptions (some of which are medium to high reporting risk), are detailed in the table below.

Summary findings by PC

Audited performance	Risk Score	PCs
3 year rolling average leakage reduction compared to baseline: 10.8% 3 year rolling average PCC reduction compared to baseline: 0.4%	C	**Leakage & PCC** The water balance process, used to produce reported values, is a mature process with well-defined reporting structures. The auditees have a good understanding of source data and the risks associated with the data. Leakage and PCC have failed to achieve their performance commitments. Bristol Water continue to report consistent with their AMP7 methodologies. A number of issues were identified during the audit which had material impacts upon reported leakage and PCC. Key observations • Overall, the team were found to be knowledgeable in their areas of the water balance and reporting for the leakage and PCC. • DI meters have not undergone verification for more than 5 years resulting in increased uncertainty for their data accuracy. We recommend the company should set out a plan for a DI meter verification programme. • The company has corrected its water balance reconciliation to include supply pipe leakage, but the overall water balance gap remains red within the RAG checklist. • Now the company has corrected its water balance MLE reconciliation process it is noted that this will impact on previously reported values. We recommend that the company calculates the impact of this on historical water balances, including baseline, and restates its historic water balances as part of its planned restatement at APR27. • Calculation of bottom up leakage is well understood, however the company still relies upon industry data for items such as service reservoir leakage rather than using its own data.
3 year rolling average business demand (inc voids) reduction compared to baseline: 6.1%	C	**Business demand** Business demand is a new performance commitment for AMP8. The reporting of volumetric data is well understood and is a traditional output from the water balance. Bristol Water continues to report business demand consistent with its AMP7 methodologies. As business demand is an output from the water balance it is subject to the same non-compliant methodology as is used for leakage and PCC. The company has achieved its performance commitment for business demand.

Audited performance	Risk Score	PCs
		Key observations • The company has corrected its water balance reconciliation to include supply pipe leakage, but the overall water balance gap remains red within the RAG checklist • Current company target for performance commitments for PCC have been set and reported consistent with the previous non-compliant method. As a result of this a plan for compliant reporting is in place part of which will require restatement of historic data. The company has continued to report using this non-compliant methodology as its revised AMP8 methodology has not yet been validated. We agree continuing to report using the AMP7 method is appropriate for APR26 as long as the commentary highlights known issues and sets out the companies plan for reporting using a compliant method. • Elements of new Ofwat reporting guidance were not presented for assurance. There is a requirement to provide evidence of collaboration with retail or third parties to deliver business demand reductions (this is component 5 of the compliance checklist). Without providing this evidence the company will not be eligible for outperformance payments associated with the performance commitment. The water balance team were not aware of collaboration with retailers or third parties, relating to business demand, at the time of the audit however the company was able to provide evidence of this collaboration post audit.
00:33:42	A	**Supply interruptions** Verification of supply interruptions continues to be diligently managed for reporting. We confirmed the methodologies comply with BRL's internal reporting requirements and Ofwat's requirements. The process for challenging event classification and reporting the impact of events has not changed. Data checks and sampling procedures were appropriately applied, with issues identified. At the time of audit, the final figure was still pending due to a single outstanding event. Assurance was limited by the absence of finalised figures. Governance and control processes were not consistently evidenced. The methodology and commentary sign-off, and completion of the RAG checklist were outstanding at the time of audit. A number of non-material issues were identified, including unavailable final reportable figures, missing sign-off for commentary and methodology documents, and incomplete RAG checklist. Reported figures remain preliminary, with at least one outstanding event still under investigation. **Update 11/06/2026** All material actions completed and closed following review of evidence. Risk score updated to A.

Audited performance	Risk Score	PCs
70.04	B	**C-MeX** This audit didn't cover line 3B.12 as the statistic for total connected properties at year end derives from the same data as 4R.22. For other lines, except 3B.11, the company initially only had a score for Q3 used for internal planning purposes and waiting for the Q4 data. The data audit therefore was completed during the follow-up audit. The team had a good understanding of Customer Measure of Experience (C MeX) and complaints reporting requirements was demonstrated, and the methodology is appropriate and aligned with Ofwat guidance. Data checks and review processes were generally robust, and no calculation errors were identified across the audited lines. A small number of non-material issues were identified, mainly relating to incomplete sign off, outstanding third-party assurance, and minor data completeness gaps in complaint classification. Final reported figures were unavailable at the time of audit as Ofwat had not sent Q4 results or full-year figures; resolved during the second meeting. Pelican's procedures are audited separately by auditors commissioned by Pelican. While there is no reason to anticipate any material issue with this process, until the evidence of successful audit has been received from Pelican and placed on file there is a gap in the audit trail. **Line 3B.11 (total household complaints)**: A material action was identified related to line 11 and 8. BRL is dependent on data received from Pelican and had not yet received evidence of completion of Pelican's audit process. This affects the number in line 3B.11 (and 3B.12 via Table 4R which also derives from Pelican) and the assurance of correct submission of contacts (but not the actual score) for line 3B.8. While underlying controls are generally sound, these gaps increase short term reporting risk until fully resolved. We would strongly advise BRL ask Pelican to be audited earlier in the audit period in future years. Initial risk score of C assigned due to the material action, revised to B once the material action was closed out. **Line 3B.12 (Total connected household properties)**: copied from Table 4R; correct copying of the finalised figure confirmed. **Other lines**: the figures come from Ofwat and are not liable to dispute. The data checks conducted in this audit have reviewed the raw data BRL send to the survey company was the right info, and that checks are fully completed.
83.17	A	**D-MeX** The audit confirmed the D-MeX data has been correctly compiled and reported in accordance with Water UK's 'Levels of Service' metrics definitions. The final reported performance is yet to be completed as the qualitative results for Q4 are not yet released (risk score B); this is likely to be received by the teams around the end of May 2026. Following this, the reported performance will be updated and the methodology, commentary

Audited performance	Risk Score	PCs
		and internal sign-offs will be completed. D-MeX is being reported correctly with the information currently available. **Update 08/06/2026 –** Q4 qualitative scores released by Ofwat. Final D-MeX score provided and audited to source. Docusigns completed and evidenced. All other actions evidenced and closed. Risk score updated from B to A.
72.75	B	**BR-MeX** The team walked us through the calculation for BR-MeX and the individual components of the score. Scores were released by Ofwat in the third week of May. This creates more of a risk for SWB, BRL and SES than for other companies, due to the narrow window between the intended announcement date in the third week of May and Pennon's reporting deadline. Follow on email exchange took place in June to provide evidence to assure the Q4 B-MeX figure and the overall BR-MeX score. We sampled checked data for B-MeX and identified two errors. This is a small error rate within the confidence grade levels. Non-material action raised to review the data entry process and update the PDT to enhance the checking on this area. We sample checked calculation for MPF score and no errors identified. Table 3B calculates line 3B.7 from the three preceding lines rather than quoting the official figure, resulting in a non-material discrepancy of 0.01 points. This could be corrected by adding additional decimal places to lines 3 to 6 or by typing the correct figure over the calculated formula. The commentary was updated once final numbers arrived from Ofwat. The total BR-MeX score is affected by the M12 metric being a long way behind all other companies; if this metric could be got up to the 80-90% being achieved by others then overall BR-MeX would have been close to the median.
149.3	A	**Repairs to burst mains** A good understanding of the mains repairs reporting requirements was demonstrated, with the methodology largely appropriate and consistently applied. Data checking and sampling activities were appropriate, with no issues identified from spot checks or supporting data. Commentary was aligned with draft data, although still pending finalisation. The commentary explains the change in performance from previous years. A number of non-material issues were identified, including data sign-off, draft commentary and methodology, and outstanding RAG checklist completion. **A material issue** was identified where bursts on ferrules have been included in the reported figures however the PC guidance states these

Audited performance	Risk Score	PCs
		should be excluded. This has been resolved, however we recommend a follow up audit and if historic performance can be recalculated if necessary. Another material issue was identified relating to the absence of clear governance and evidence of internal sign-off. Strengthening of controls and completion of documentation is recommended. Calculation accuracy and methodology application were acceptable, several non-material documentation gaps and two material issues were identified. The absence of final data and incomplete documentation limited the ability to fully conclude on reported performance at the time of audit. **Update 12/06/2026** • Repairs to ferrules have been excluded – action closed. • Governance has been reinstated in the methodology and sign off evidenced. Action closed. • Risk score updated from D to A
1.93%	B	**Unplanned outage** The methodology document has been updated to reflect the changes in the guidance, but there are some minor updates still required to remove out-of-date information. The methodology process could be more detailed, providing details of the PWPC and calculation processes for the associated lines. Additional manual data processing steps should also be captured to improve robustness and resilience and reduce the risk of single person failure. A separate methodology was shared for the PWPC. It would be useful if this methodology referenced the associated table and lines, including details for the expenditure lines (6A.29 and 6A.30). Commentary of performance has been provided and explains this year's performance and provide a comparison to previous years. The commentary does not directly address the expenditure lines 6A.29 and 6A.30. Commentary and RAG checklist were shown at audit. Unplanned outage PC of 2.78% met, with the reported value being 1.93%. Some of the data in the tables reviewed requires updating due to errors in data entry, and the 6A line 28-30 have yet to be populated. Internal checks and Docusign process will need to be completed on the updated documents and tables. We noted the process is heavily reliant on individual knowledge and manual data entry. We recommend that the company develops a process for tracking outages with locked date and timestamps to reduce manual data entry, ability to edit values and streamline the process. This will

Audited performance	Risk Score	PCs
		improve process transparency, confidence in the data, and help to improve the data extraction process for reporting, providing resilience. **Update 20/05/2026** BRL confirmed the final data and provided evidence the correct values have been inputted into the APR tables. This has closed all material actions. Some non-material actions and recommendations remain. These include some potential concerns relating to the data resolution and capture as issues were identified during the data checks. No comment relating to any data changes has been provided in the follow-up post-audit. **Update 24/06/2026** Three non-material actions have been closed as BRL have confirmed DocuSign completion, commentary file updates and confirmed the auto-updates to the pivot table and provided clarification of the step-by-step documentation. An additional non-material action has been partially addressed by updating the methodology document to include process steps. This remains as a recommendation to consider process automation to further reduce risk of errors. Non-material actions remain for all lines meaning there has been no change in RAG scores. These remain as B for all lines.
CRI: 3.95 Customer contacts about water quality: 0.97	A	**Compliance Risk Index (CRI) & customer contacts about water quality:** We reviewed the data sources, including sample data, DWI compliance assessment letters, master CRI tracking spreadsheets for Bristol Water. We conclude that the sources of data used were reliable and that the process followed is robust. For Customer Contacts, we confirmed the correct DWI categories were included in the data and that the 2025 population had been used for the PC calculation. The CRI reported performance of 3.95 is above the FD target of zero and the PC under performance deadband of 1.5. Customer Contacts at 0.97 is above the performance level target of 0.79. The auditees had a good understanding of all water quality processes. The methodology and commentary documents for both measures have been fully updated for this reporting year and include the Ofwat AMP8 guidance. We observed a non-material issue with Table 3A, line 4 showing the incorrect value, pulled through from Table 3C Line 9 (blue cells) despite the correct values being inputted into the table. This has been reported to the SWW Assurance team for resolution.
90.00%	B	**Discharge permit compliance** The team walked us through the total numbers of pollution incidents and compliance data for 2025.

Audited performance	Risk Score	PCs
		Non-material action raised to add the confidence grade to the methodology and complete sign off.
1	B	**Serious pollution incidents** The team walked us through the total numbers of pollution incidents and compliance data for 2025. Non-material action raised to add the confidence grade to the methodology and complete sign off.
BRL WGHG = -13.49% (2025-26 target PCL = 0.34%)	B	**Greenhouse gas emissions** The team demonstrated good knowledge of the requirements for reporting operational emissions for Table 11A (1-43) and the Performance Commitment (PC) reporting requirements for Table 3A and 3E. There are a number of non-material actions raised related to the Methodology documents to improve the robustness of the process. The main points being around the lack of quality assurance governance, which had also been flagged as non-material action last year, but recommendations were not taken into account for APR26. There are no records or clear process for 1st and 2nd line assurance of the data sources and the Carbon Accounting Workbook (CAW). There are no reporting risks identified or documented. Two different versions of the CAW have been used, CAW v20 for Table 11A and CAW v17 for Tables 3E/3A for PC reporting, in line with the PR24 Final Determination PC definition. This meant there has been extra time needed to transpose and check between the CAWs and tables, and for the calculations needed to be done outside the CAW v17 to overcome the shortcomings for PC reporting related to Scope 3 (e.g., well-to-tank emissions, outsourced activities). Data entered into Table 11A.1-43, 3A.6, 3A.20, 3E.27-54 and 3E.55-83 were traced back to the CAWs with two material actions identified relating to chemicals. These were corrected and closed out during the audit. Data entered into the two different versions of the CAW were also checked with no material issues being identified. Any differences between the two versions have been clearly explained in the supporting commentary documents. The team demonstrated good knowledge of the requirements for reporting embodied emissions for Table 11A (44-46), with one fundamental change made to last year's methodological process consisting of a literature review undertaken to determine better percentage splits for reporting cradle-to-gate and cradle-to-build emissions. Although all material actions have been closed, the overall risk score of C is due to the number of non-material actions, including those related to quality assurance governance and risk management, and communicating with internal teams to investigate the gathering of more robust data (e.g. units entered in Chembase, outsourced activities, ClickTravel Data).

Audited performance	Risk Score	PCs
		Update 02/07/2026 Updated the Issues and Actions list based on new evidence provided to close non-material actions. As result, the risk score has been changed from C to B.
0	A	**Biodiversity** Biodiversity performance is measured using a standard DEFRA metric to ensure consistency across water companies. Current reported performance is zero due to a required 4-year gap between baseline surveys and results. Significant work is already underway, including habitat improvements (e.g. hedgerows, invasive species removal). BRL has formally nominated sites, established governance processes, and is tracking progress carefully. A buffer of extra biodiversity units is included to manage ecological risks. Early indications show BRL is on track to meet or exceed targets once results are verified. Measures are in place to ensure no deterioration of overall land biodiversity using monitoring tools. Overall, although results are not yet available (planned 2027 reporting), strong planning, investment, and controls suggest positive biodiversity outcomes are likely in later years.

Summary findings- Denominators

Risk Score	Denominators

B	**Length of mains** The auditee is very knowledgeable of the process and the history behind the data capture. The methodology is comprehensive and was explained by the auditee. Commentary has been populated and explains variations to previous years data. Data is extracted from the GIS database and the confidence grades reflect this. Recommendations for minor updates to the methodology have been made: • Define the classification for epochs used in the extracted data reports for clarity. • Provide a standard of service for updating the GIS database when changes to the network occur to prevent data delays impacting reporting. • Train another employee to mitigate potential risk of a single point of failure and support internal checks. Classification and allocation data checks identified no issues. A rounding error was identified in the extracted activity report. This does not present a material issue or require data updates on this occasion as it does not impact the final number when formatted to the required number of decimal places. This could, however, present a potential risk to reporting in the future. A follow-up audit was requested by the company after additional contractor works were identified impacting line 6C.3 and the lines associated with this value. These renovations meant some mains were abandoned and new mains laid. This impacted the APR26 values for 6C.10-15, as a total of 2.8km of historical mains were abandoned and therefore removed from the system calculations, and 6C.18 where the newly laid mains length of 2.8km was added. We noted that this had been added to the commentary document and an addition reconciliation process step had been included in the methodology for line 6C.3. We **recommend** including additional detail to the methodology process for line 6C.3 and the auditee also added this as a new risk within the methodology document. Updates to the methodology were completed during the audit. We confirmed the source of the data change and that the APR 6C table had been updated to reflect this. We were also shown the revised completed Docusign sign-off with new dates during the audit. Data checks for the sum of impacted lines were checked and no issues identified.
B	**Properties and Population** The auditee was knowledgeable of the process and clearly explain how data was processed to produce values being reported. Clear evidence trails were provided between reported numbers and the source data. We checked random samples across different lines to different sources of data. No material issues were found during the audit. Common action to complete sign offs, not raised as a reporting risk.

7. Other assurance requirements

7.1. Specific external assurance requirements

Ofwat's Information Note "Expectations for large water company annual performance reporting 2025-26" (IN 26/02) has specific external assurance requirements for eight PCs, and one bespoke PC for SWW. Nine of these were in the scope for SWW and six for BRL. These are set out in the table below, together with our assurance statements.

7.1.1. SWW

PC name	Assurance requirement	Assurance statement
Embodied GHG emissions	"The company shall ensure that its outcome delivery incentive payments only relate to real performance changes and not definitional, methodological or data changes in performance commitments. The metric of tCO2e/£m will by definition monitor the effectiveness of the PAS 2080 roll out internally and with the supply chain as more schemes in the engineering capital programme are challenged for carbon reduction and efficiencies. South West Water will maintain the systems and processes required to undertake the reporting associated with the capital engineering delivery programme of embodied emissions in order to implement appropriate and consistent reporting. A methodology statement will be maintained and used as a PR24 bespoke performance commitment decision support tool for this performance commitment. Any changes in the approach compared to previous years will be recorded and reviewed as part of the company's assurance process. South West Water will report on embodied carbon as a single metric inclusive of water and wastewater based on the Engineering Capital Spend undertaken by the supply chain, calculated tonnage of carbon and the associated metric of tCO2e/£m with percentage reduction. All capital engineering works will be undertaken to safeguard against pollution in the environment. South West Water will provide external third-party independent verification and assurance (by those with appropriate qualification and experience) focused on the quantification and reporting of GHG emissions associated with embodied carbon. As the company's performance commitment applies to a targeted subset of the company's capital delivery programme, there is a risk the approach will not result in a reduction in total emissions. When reporting, the company will provide commentary in its report that makes clear that the performance commitment has not led to the creation of other pollution types and/or sources of pollution shifting to a different environmental medium. If this is found to be the case, the company should be clear in its commentary how it is managing this outcome to reduce and/or eliminate said impacts."	Assurance requirements are in line with the PR24 FD for delivery of enhancement schemes. A material action was raised relating to the specific reporting and assurance requirement to provide commentary making "clear that the performance commitment has not led to the creation of other pollution types and/or sources of pollution shifting to a different environmental medium". SWW has clarified in its commentary how it is managing this outcome to reduce and/or eliminate impacts. Action closed.
Operational GHG Water and Operational GHG Wastewater	When reporting its performance, the company is required to provide independent third-party assurance that it has reported all the data necessary to meet the requirements of this performance	Reporting and assurance requirements are consistent with Jacobs third-party assurance methodology.

PC name	Assurance requirement	Assurance statement
	commitment. This includes confirmation that all data relating to the company's operational GHG emissions aligns with an internationally recognised standard (e.g. ISO 14064). For the avoidance of doubt the scope of assurance excludes data sourced from the carbon accounting workbook. The company shall ensure that its outcome delivery incentive payments only relate to real performance changes and not definitional, methodological or data changes in performance commitments. Consequently, it is expected the company must use the excel workbook linked to the CAWv17 (04-01 to 03) (published in May 2023), consistently such that data and linked variables are consistently inputted. These cannot change throughout the duration of PR24. The company shall maintain a methodology statement, which shall be used as a decision support tool for this performance commitment. It should record any changes in approach compared to previous years and will be reviewed as part of the company's assurance process. In its reporting, the company is expected to clearly explain any differences between actual and forecast annual GHG emissions. Where actual GHG emissions are less than forecast due to the non-delivery of investment, we may intervene to protect the interests of customers.	SWW is reporting WGHG and WWGHG using CAWv17, not CAWv20 with v17 features for PC reporting, as other companies have chosen to do and it has been endorsed by Ofwat.
Leakage, PCC and Business Demand	**Leakage** "The company shall have a written methodology or procedure in place for reporting total leakage. The company shall review its methodology or procedure annually and update it as required. The company shall also report leakage as a three-year average in Ml/d to one decimal place, corresponding to the percentage reduction reported. The company shall ensure that its outcome delivery incentive payments only relate to real performance changes and not definitional, methodological or data changes in performance commitments." **PCC** "The company will also report per capita consumption as a three-year average in litres per person per day to one decimal place, corresponding to the percentage reduction reported.	These assurance requirements for Leakage, PCC and Business Demand have been addressed through a review of the Ofwat RAG Compliance Checklists.

PC name	Assurance requirement	Assurance statement
	The PCC performance commitment should be broken down into its constituent elements for assessment of compliance for reporting purposes. The compliance checklist identifies the elements in average per capita consumption to be considered. The company shall ensure that its outcome delivery incentive payments only relate to real performance changes and not definitional, methodological or data changes in performance commitments. " "The company shall demonstrate that it has explored options to collaborate with retailers and third parties. Water customers can only be expected to fund activities that are consistent with the proper carrying out of the functions of a water company. While an integrated solution via partnerships may deliver greater benefits, where initiatives overlap with third - party obligations, we expect retailers and other third parties to cover their fair share of costs, according to their own responsibilities, and to work in partnership with the water company. Subject to the overriding requirement above, examples of water efficiency and demand reduction initiatives for customers could include water efficiency audits/ site visits; supply of self-installation water efficient devices; advising on holistic solutions to help conserve water resources; providing technical advice and equipment for leakage detection and repair; awareness campaigns; and other more innovative approaches alongside typical water efficiency initiatives that may be appropriate in the circumstances. The company shall populate and return the pro forma in Annex 2 in respect of each retailer or other third party it has engaged with, on an annual basis, to provide evidence of collaboration. In each case, the relevant retailer or other third party shall confirm whether the company's description is an accurate reflection of the engagement and may provide further commentary on the collaboration efforts. Business contact details for the third party should be provided. **Business Demand** The company will also report business demand as a three-year average in mega litres per day (Ml/d) to one decimal place, corresponding to the percentage reduction reported. The business demand performance commitment shall be broken down into its constituent elements for assessment of	

PC name	Assurance requirement	Assurance statement
	compliance for reporting purposes. The compliance checklist identifies the elements in average business demand to be considered. This shall be consistent with the relevant elements in the water delivered components of the water balance for the leakage performance commitment. Any differences with reports made to the Environment Agency or Natural Resources Wales in the Annual Review of Water Resources Management Plans shall be quantified and clearly explained. The company shall provide commentary in its Annual Performance Report annual submission if there are any differences in its 2019-20 baseline three-year average business demand expressed in Ml/d in comparison with its business plan. Reasons for any differences shall be clearly explained and their volumetric impacts on the baseline quantified. The company shall explain any variances between its data and the data recorded in the Central Market Operating System (CMOS). The company shall ensure that its outcome delivery incentive payments only relate to real performance changes and not definitional, methodological or data changes in performance commitments."	
Storm Overflows	"The company shall report: • its average number of monitored spills (i.e. number of monitored spills over number of storm overflows); and • the percentage of the reporting period that its event duration monitors were operational. Assurance to state that the company implements appropriate processes to identify event duration monitors that do not accurately report spills. The company will also provide a reconciliation of the performance reported under the performance commitment with any publicly available information, including that reported to each appropriate agency. As part of this process, and to provide transparency for stakeholders on the number of reported storm overflows, within its annual reporting the company must separately report the number of storm overflows that have been:	Specific assurance requirements from PR24 final determination were discussed at audit. These have been fully addressed. These relate to both data and process. SWW produced a comprehensive appraisal of the specific requirements.

<table>
<tr><th>PC name</th><th>Assurance requirement</th><th>Assurance statement</th></tr>
<tr><td></td><td>

identified or newly permitted by the appropriate agency during the reporting year but will be included in the following reporting year;
added to the reporting year because they were identified or newly permitted in the previous reporting year and are: (i) confirmed as being connected to its system, or

(ii) under investigation after initially being identified by the company or another stakeholder;
now confirmed as not being connected to its system after it was previously reported as a storm overflow that had initially been identified by the company or another
stakeholder in the previous reporting year;

closed but remain subject to a permit during the reporting year; and
closed and the appropriate agency has confirmed a permit is no longer required in relation to those storm overflows during the reporting year – with supporting evidence provided by the company to Ofwat.

The company shall ensure that its outcome delivery incentive payments only relate to real performance changes and not definitional, methodological or data changes in performance commitments."
</td><td></td></tr>
<tr><td>River Water quality</td><td>
"This will include that reported reductions in phosphorus resulting from plans representing the best value long-term approach for customers and the environment, taking into account a wide range of factors including the long-term resilience of the supply chain.
Where phosphorus is prevented from entering rivers from partnership working, assurance will include that:

the company has followed the method agreed with the appropriate agency;
all data used in the method, unless otherwise stated in the method, has been accurately inputted from measured sources where practicable or otherwise are robust estimates; and
the reduction in phosphorus from partnership working in the base period is a fair comparison with the reduction of phosphorus in the latest reporting year.

</td><td>
The company has followed the agreed method with the appropriate agency.
The methodology discussed and evidenced in the audit.
All data have been correctly and appropriately inputted.
The audit looked at partnership working as part of the process. It was discussed that none had been undertaken within this reporting period.
</td></tr>
</table>

PC name	Assurance requirement	Assurance statement
	The company shall ensure that its performance report only relates to real performance changes and not definitional, methodological or data changes in performance commitments. "	
Biodiversity	"For any land in Wales, the company should prepare a “Net Benefits for Biodiversity Report” as part of its annual reporting detailing how the additional biodiversity units it has delivered, or is working towards, are contributing to the maintenance and enhancement of biodiversity and promoting ecosystem resilience. This assurance should cover the following: • information has been reported in line with this definition; • the management interventions of the company have been guided by appropriate expert ecological advice; • the company has identified, engaged with, and conscientiously taken into account the views of those stakeholders whom it is reasonable to consider would have an interest in the company's activities relating to this performance commitment with regard to selecting sites for nomination, activities on the nominated land, monitoring of biodiversity and the scope and methods for conducting surveys; • the company has implemented appropriate processes in selecting assessors that are appropriate to the habitat being surveyed; • the company has implemented appropriate processes to collect relevant information so that assessments on each site can be undertaken in as similar way as possible across a pair of surveys over time; and • overall biodiversity across all other company owned sites which are not included in the performance commitment is not deteriorating."	These assurance requirements have been satisfactorily addressed in the process audit in Feb 2026.

7.1.2. BRL

PC name	Assurance requirement	Assurance statement
Operational GHG Water and Operational GHG Wastewater	When reporting its performance, the company is required to provide independent third-party assurance that it has reported all the data necessary to meet the requirements of this	Reporting and assurance requirements for WGHG are consistent with Jacobs

PC name	Assurance requirement	Assurance statement
	performance commitment. This includes confirmation that all data relating to the company's operational GHG emissions aligns with an internationally recognised standard (e.g. ISO 14064). For the avoidance of doubt the scope of assurance excludes data sourced from the carbon accounting workbook. The company shall ensure that its outcome delivery incentive payments only relate to real performance changes and not definitional, methodological or data changes in performance commitments. Consequently, it is expected the company must use the excel workbook linked to the CAWv17 (04-01 to 03) (published in May 2023), consistently such that data and linked variables are consistently inputted. These cannot change throughout the duration of PR24. The company shall maintain a methodology statement, which shall be used as a decision support tool for this performance commitment. It should record any changes in approach compared to previous years and will be reviewed as part of the company's assurance process. In its reporting, the company is expected to clearly explain any differences between actual and forecast annual GHG emissions. Where actual GHG emissions are less than forecast due to the non-delivery of investment, we may intervene to protect the interests of customers.	third-party assurance methodology. BRL is reporting WGHG using CAWv17, not CAWv20 with v17 features for PC reporting, as other companies have chosen to do and it has been endorsed by Ofwat.
Leakage, PCC and Business Demand	**Leakage** "The company shall have a written methodology or procedure in place for reporting total leakage. The company shall review its methodology or procedure annually and update it as required. The company shall also report leakage as a three-year average in Ml/d to one decimal place, corresponding to the percentage reduction reported. The company shall ensure that its outcome delivery incentive payments only relate to real performance changes and not definitional, methodological or data changes in performance commitments." **PCC**	These assurance requirements for Leakage, PCC and Business Demand have been addressed through a review of the Ofwat RAG Compliance Checklists.

PC name	Assurance requirement	Assurance statement
	"The company will also report per capita consumption as a three-year average in litres per person per day to one decimal place, corresponding to the percentage reduction reported. The PCC performance commitment should be broken down into its constituent elements for assessment of compliance for reporting purposes. The compliance checklist identifies the elements in average per capita consumption to be considered. The company shall ensure that its outcome delivery incentive payments only relate to real performance changes and not definitional, methodological or data changes in performance commitments." **Business Demand** "The company shall demonstrate that it has explored options to collaborate with retailers and third parties. Water customers can only be expected to fund activities that are consistent with the proper carrying out of the functions of a water company. While an integrated solution via partnerships may deliver greater benefits, where initiatives overlap with third -party obligations, we expect retailers and other third parties to cover their fair share of costs, according to their own responsibilities, and to work in partnership with the water company. Subject to the overriding requirement above, examples of water efficiency and demand reduction initiatives for customers could include water efficiency audits/ site visits; supply of self-installation water efficient devices; advising on holistic solutions to help conserve water resources; providing technical advice and equipment for leakage detection and repair; awareness campaigns; and other more innovative approaches alongside typical water efficiency initiatives that may be appropriate in the circumstances. The company shall populate and return the pro forma in Annex 2 in respect of each retailer or other third party it has engaged with, on an annual basis, to provide evidence of collaboration. In each case, the relevant retailer or other third party shall confirm whether the	

PC name	Assurance requirement	Assurance statement
	company's description is an accurate reflection of the engagement and may provide further commentary on the collaboration efforts. Business contact details for the third party should be provided. The company will also report business demand as a three-year average in mega litres per day (Ml/d) to one decimal place, corresponding to the percentage reduction reported. The business demand performance commitment shall be broken down into its constituent elements for assessment of compliance for reporting purposes. The compliance checklist identifies the elements in average business demand to be considered. This shall be consistent with the relevant elements in the water delivered components of the water balance for the leakage performance commitment. Any differences with reports made to the Environment Agency or Natural Resources Wales in the Annual Review of Water Resources Management Plans shall be quantified and clearly explained. The company shall provide commentary in its Annual Performance Report annual submission if there are any differences in its 2019-20 baseline three-year average business demand expressed in Ml/d in comparison with its business plan. Reasons for any differences shall be clearly explained and their volumetric impacts on the baseline quantified. The company shall explain any variances between its data and the data recorded in the Central Market Operating System (CMOS). The company shall ensure that its outcome delivery incentive payments only relate to real performance changes and not definitional, methodological or data changes in performance commitments."	
Biodiversity	"For any land in Wales, the company should prepare a “Net Benefits for Biodiversity Report” as part of its annual reporting detailing how the additional biodiversity units it has delivered, or is working towards, are contributing to the maintenance and enhancement of biodiversity and promoting ecosystem resilience.	These assurance requirements have been satisfactorily addressed in the process audit in Feb 2026.

PC name	Assurance requirement	Assurance statement
	This assurance should cover the following: • information has been reported in line with this definition; • the management interventions of the company have been guided by appropriate expert ecological advice; • the company has identified, engaged with, and conscientiously taken into account the views of those stakeholders whom it is reasonable to consider would have an interest in the company's activities relating to this performance commitment with regard to selecting sites for nomination, activities on the nominated land, monitoring of biodiversity and the scope and methods for conducting surveys; • the company has implemented appropriate processes in selecting assessors that are appropriate to the habitat being surveyed; • the company has implemented appropriate processes to collect relevant information so that assessments on each site can be undertaken in as similar way as possible across a pair of surveys over time; and • overall biodiversity across all other company owned sites which are not included in the performance commitment is not deteriorating."	

7.2. Compliance checklists

The table below indicates which performance Commitments require a compliance checklist, if these have been completed and if there is a plan in place to progress any non ‘Green’ RAG components. As part of our audit scope we reviewed whether there was sufficient evidence provided to support the Company’s RAG assessment for each component and sub-component. Where we identified any issues in this regard, this would be identified in the key findings (section 4) of this report.

7.2.1. SWW

PC	Compliance Checklist required?	Has the checklist been completed	Is there a plan to progress any components that are not RAG Green
Embodied GHG emissions	Yes	Yes	The RAG checklist has been provided within the commentary document.

PC	Compliance Checklist required?	Has the checklist been completed	Is there a plan to progress any components that are not RAG Green
			All components have been identified as ‘Green’.
Leakage	Yes	Yes	The RAG checklist has been provided within the commentary document. All components have been identified as ‘Green’ except: • Hour to day conversion (Amber) - Relocation of pressure loggers due to be placed on non SWW assets (fire service) to newer SWW assets and had to be moved to SWW assets, resetting the relationship between PRV controller and AZP loggers. These will be reviewed in 2026/2027. Hydraulic Models to be reviewed in 2026-27. • Trunk main losses (10j – Amber) - Trunk Main data improvement and rehab programme underway. Waternet TML module for flow balancing has been licensed. Detailed plan for moving away from BABE still to be developed. • Service reservoir losses (11a Amber) - Improve estimations as service reservoir data improvement work continues. • Service reservoir losses (11b Amber) - Not used in service reservoir estimates. • Service reservoir losses (11c Red) - Drop test data to be included in data improvement project. • Distribution input (12f – Amber) - Distribution input meter replacement continuing – meter verification programme continuing. 5 of the 30 DI meters replaced. Water balance & MLE (Red) - Distribution input meter replacement continuing – meter verification programme continuing. 5 of the 30 DI meters replaced.

PC	Compliance Checklist required?	Has the checklist been completed	Is there a plan to progress any components that are not RAG Green
PCC	Yes	Yes	The RAG checklist has been provided within the commentary document. All components have been identified as 'Green' except: • Measured household consumption (3d Red) - Based on MUR error profile and study from 2018 • Unmeasured household consumption (4d Red) - IHM currently 623 logged customers. • Unmeasured household consumption (4g Red) - Current (new) metering shown to be less accurate than majority of metering on measured customers. • Unmeasured household consumption (4g, 4i Red) - 17% based on MUR error profile and study from 2018 Actions for non-green components are related to actions for leakage.
Business Demand	Yes	Yes	The RAG checklist has been provided within the commentary document. All components have been identified as 'Green' except: • Measured business demand (2d – Amber) • Unmeasured business demand (3 – Amber) • Company has explored options to deliver water efficiency (5 – Amber) Activities have been carried out but awaiting commentary Actions for non-green components are related to actions for leakage.
Internal sewer flooding	Yes	Yes	The RAG checklist has been provided within the commentary document. All components have been identified as 'Green'.

PC	Compliance Checklist required?	Has the checklist been completed	Is there a plan to progress any components that are not RAG Green
External sewer flooding	Yes	Yes	The RAG checklist has been provided within the commentary document. All components have been identified as 'Green'.
Sewer Collapses	Yes	Yes	The RAG checklist has been provided within the commentary document. All components have been identified as 'Green'.
Customer service (C-MeX)	No	N/A	N/A
D-MeX	No	N/A	N/A
BR-MeX	No	N/A	N/A
Water Supply Interruptions	Yes	Yes	The RAG checklist has been provided within the commentary document. All components have been identified as 'Green'.
Unplanned Outage	Yes	Yes	The RAG checklist has been provided within the commentary document. Amber components relating to PWPC due to outstanding capacity tests meaning that there is a non-compliance with the guidance. The company is aware of the risk this poses and is in the process of planning the remaining capacity tests for delivery in 2026. All other elements of green as no outstanding actions. RAG ratings the same as previous year.
Compliance risk index	No	N/A	N/A
Customer contacts about water quality	No	N/A	N/A
Repairs to burst mains	Yes	Yes	The RAG checklist has been provided within the commentary document. All components have been identified as 'Green'.
Storm overflows	No	N/A	N/A
Discharge Permit Compliance	No	N/A	N/A
Total pollution incidents	No	N/A	N/A

PC	Compliance Checklist required?	Has the checklist been completed	Is there a plan to progress any components that are not RAG Green
Serious pollution incidents	No	N/A	N/A
Bathing Water quality	No	N/A	N/A
River water quality (phosphorus)	No	N/A	N/A
Biodiversity	Yes	Yes	The RAG checklist has been provided within the commentary document. All components have been identified as 'Green'.

7.2.2. BRL

PC	Compliance Checklist required	Has the checklist been completed	Is there a plan to progress any components that are not RAG Green
Leakage	Yes	Yes	Action 9 in our audit report to complete the RAG Checklist.
PCC	Yes	Yes	Action 9 in our audit report to complete the RAG Checklist.
Business Demand	Yes	Yes	The RAG checklist has been provided within the commentary document. All components have been identified as 'Green' except: • Unmeasured business demand (3 – Amber) • Company has explored options to deliver water efficiency in collaboration with: i) water supply licensees (retailers); and other third parties. (5 – Red)
Customer service (C-MeX)	No	N/A	N/A
D-MeX	No	N/A	N/A
BR-MeX	No	N/A	N/A
Water Supply Interruptions	Yes	Yes	The RAG checklist has been provided within the commentary document. All components have been identified as 'Green'
Unplanned Outage	Yes	Yes	The RAG ratings the same as previous year. Capacity tests have been completed and RAG status updated from Amber to Green during the audit.

PC	Compliance Checklist required	Has the checklist been completed	Is there a plan to progress any components that are not RAG Green
			Amber components for source data explained as relating to use of expert judgement and reporting procedures. One comment regarding the raw water quality exclusion is still included. This needs updating as this has been removed in the latest guidance. All other elements of RAG are scored green. Action: Update reasons and commentary to remove reference to raw water quality exclusions.
Compliance risk index	No	N/A	N/A
Customer contacts about water quality	No	N/A	N/A
Repairs to burst mains	Yes	Yes	The RAG checklist has been provided within the commentary document. All components have been identified as 'Green'
Discharge Permit Compliance	No	N/A	N/A
Total pollution incidents	No	N/A	N/A
Serious pollution incidents	No	N/A	N/A
Bathing Water quality	No	N/A	N/A
River water quality (phosphorus)	No	N/A	N/A
Biodiversity	Yes	Yes	The RAG checklist has been provided within the commentary document. All components have been identified as 'Green'

7.3. ODI payments

We reviewed Ofwat's ODI model, which was populated with SWBB's reported performance for its performance commitments. No issues were found, the reported performance was correctly input by the company, and the output ODI payments were found to have been correctly transposed from the ODI model to Table 3A.

8. Conclusion

We have conducted limited assurance in accordance with ISAE 3000 (revised) standard for the list of selected information covering specific performance commitments (PCs) and data tables as detailed in Appendix A.

Based on the evidence reviewed and the sample checks conducted, we did not find any material misstatement and did not find anything that suggests the selected information was not prepared properly, according to the specified regulatory guidance (e.g. RAG4.14) and the Reporting Criteria.

We consider that:

- Data is competently sourced, processed and fit for purpose;
- SWBB demonstrated a good understanding of the Ofwat guidance.
- The reported performance data against the year 1 performance commitment targets are a fair and accurate account of the company's performance for the reporting year.
- All reported data has been signed off by the appropriate individuals from the company.

Ross Henderson

Lead Assurer (CV provided in Appendix A)

Appendix A. Lead Assurer's CV

Ross Henderson

Associate Director Water Resources

Personal Details

Length of service in the profession: 17 years

Year joined Jacobs: 2026

Jacobs office location: Reading

Summary Biography

Ross is an engaged and motivated water professional with more than 15 years' experience within the water industry, having a wide range of expertise including asset management, strategic planning, water resource planning, and regulatory assurance from both from both water company and consultancy roles. Ross approaches tasks with a data driven, and analytical approach, ensuring they meet requirements, are efficient and are robust to scrutiny both internally and externally.

Ross was part of the PR24 Delivery Partner team working within Ofwat where he was a cost assessor for water enhancement. He reviewed company submissions for compliance with PR24 guidance. Ross developed methods for the systematic assessment of company's proposal and produced recommendations to senior management.

Ross has over 25 years of assurance experience and have provided assurance to multiple English and Welsh water companies for their Annual Performance Reviews (APR) in 2023, 2025 and 2026. Ross additionally provided assurance for both WRMP24 and the 2024 Price Review across a series of water and wastewater tables, both financial and non-financial.

While at Thames Water Ross led the demand area. Within this role he led the demand workstream and the development of demand tools relating to demand forecasting and demand management. Ross also provided support for wider WRMP team across areas including EBSD, option appraisal, demand management where he developed data templates, automation of data processing, and assisting with developing technical aspects of projects. Ross also represented Thames Water at WRSE subgroups where he led workstreams for non-household demand and population and property forecasts.

Ross sat on multiple UKWIR steering groups for Thames Water which develop WRMP19 methods which were used by the Environment Agency

Key Skills and Areas of Expertise

- Water Resource Management Planning
- End-to-End planning and delivery of demand forecasting requirements for Thames Water's Water Resource Management plan.
- Demand forecasting and uncertainty

- Cost Assessment.
- Population and property forecasting
- Technical assurance and regulatory planning for water utilities.
- Authoring of documents
- Production of demand related models, data and analysis
- Presentation of technical subjects to multiple audiences including customers, senior management, regulators, and stakeholders.
- Regulatory reporting
- Cost assessment of company business plans
- Assessment of company performance commitments for Ofwat
- Regulatory compliance of company reporting
- Advanced Microsoft excel including VBA

Education and Qualifications

- MSc, Instrumental Analytical Chemistry, The Robert Gordon University, 1999
- BSc, Chemistry, Heriot Watt University, 1998

Registrations and Certifications

- IAM Certificate, Institute of Asset Management, 14/04/2026, 6141770

Languages

- English (mother tongue)

Employment History

- Apr 2026to Present, Jacobs Limited, Associate Director Water Resources
- Nov 2022 to Mar 2026, Mott MacDonald, Principal Investment Planning Advisor
- Jan 2009 to Nov 2022, Thames Water, WRMP Specialist

Project Experience

APR26 Assurance, April 2026 to present

Client: Multiple English and Welsh water companies

Role on project: Lead Auditor

Responsibilities: Auditing and providing assurance on a wide range of PCs and data lines.

Scope, description, and value: Auditing and providing assurance on a wide range of PCs and data lines.

Added Value: Ross reviewed methodologies for the preparation of data tables to be submitted as part of each companies' annual performance review. He interpreted regulator guidance on each of the tables and assured and applied his knowledge of working within Ofwat to recommend to clients where methods were not compliant or where clarity could be improved.

MOTT MACDONALD GROUP

Outcomes Assurance Advisor, October 2025 to March 2026

Client: Thames Water

Role on project: Outcomes Assurance Advisor

Responsibilities: Develop processes to track delivery of over 1,200 outcomes within the sewage treatment work compliance team of Thames Water.

Scope, description, and value: Provide support to Thames Water in tracking delivery of its PR24 outcomes for sewage treatment work compliance.

Added Value: Ross used his skills in excel automation to introduce processes to track the delivery of all outcomes within the sewage treatment work compliance team. He engaged senior management of the team directly to understand priorities and deliver solutions. He helped junior methods to develop excel skills so they could be more efficient and automated data processing to reduce time spent on routine monthly reporting allowing the team to instead focus on engaging directly into projects delivering outcomes.

In-Period Determinations, July 2024 to October 2024 and July 2025 to October 2025

Client: Ofwat

Role on project: Cost Assessor

Responsibilities: Lead assessor across multiple cost areas reviewing company plans for enhancement and assessment of costs. Creation of models and processes to assess costs across companies for efficiency. Making recommendations based on results of analysis to Ofwat board for allowances for each companies' proposed enhancement activities. Preparation of materials for CMA appeal.

Scope, description, and value: Review and assessment of company enhancement cases across water and waste.

Added Value: Ross developed methods, models and processes reviewing companies' proposed enhancement spend. He prepared and presented slides to Ofwat directors to justify decisions for them approve. Where company information was either incomplete, erroneous or insufficiently explained he wrote queries to companies to gather additional information.

PR24 Delivery Partner, September 2023 to March 2025

Client: Ofwat

Role on project: Cost Assessor

Responsibilities: Lead assessor across multiple cost areas reviewing company plans for enhancement and assessment of costs. Creation of models and processes to assess costs across companies for efficiency. Making recommendations based on results of analysis to Ofwat board for allowances for each companies' proposed enhancement activities. Preparation of materials for CMA appeal.

Scope, description, and value: Review and assessment of company enhancement cases across water and waste.

Added Value: Ross developed methods, models and processes reviewing companies' proposed enhancement spend. He prepared and presented slides to Ofwat directors to justify decisions for them approve. Where company information was either incomplete, erroneous or insufficiently explained he wrote queries to companies to gather additional information.

WRMP24 and PR24 Assurance, June 2023 to September 2023

Client: Wessex Water, SES Water

Role on project: Senior Auditor

Responsibilities: Senior auditor for assurance of PR24 tables submitted as part of Wessex Water's business plan submission. Review of multiple tables as part of water companies PR24 covering a range of both demand, supply and cost tables. Ensuring data tables had been produced in line with regulatory guidance and had been calculated correctly. Assurance of commentary to ensure it was consistent across the business and met regulatory requirements.

Scope, description, and value: Auditing and providing assurance on a wide range of PCs and data lines.

Added Value: Ross reviewed methodologies for the preparation of data tables to be submitted as part of each companies' annual performance review. He interpreted regulator guidance on each of the tables He assured and applied his knowledge of the water sector to recommend to clients where methods were not compliant or where clarity could be improved.

Asset Management Strategies, June 2023 to September 2023

Client: Scottish Water

Role on project: Asset Management Author

Responsibilities: Develop asset management policies for Scottish Water, considering best type and timing of interventions for optimised whole life cost, carbon emissions, environmental benefit, and alignment with risk appetites. Wrote bespoke policies for water assets.

Scope, description, and value: Development of optimised asset strategies for all water and wastewater assets for Scottish Water.

Added Value: Poor quality data and large upfront costs associated with asset replacement were overcome through applying methods for estimation of missing data and bespoke adjustment to models to spread costs over multiple asset management periods to produce asset strategies which were deliverable

APR23 and APR25 Assurance, project location, start/end dates of involvement (April 2023 to June 2023 and April 2025 to June 2025)

Client: Wessex Water and SES Water

Role on project: Senior Auditor

Responsibilities: Senior auditor for assurance of Annual Performance. Review data tables.

Review of multiple tables as part of water companies APR submissions covering a range of both demand and supply side tables. Ensuring data tables had been produced in line with regulatory guidance and had been calculated correctly.

Scope, description, and value: Involved in auditing and providing assurance on a wide range of PCs and data lines.

Added Value: Ross reviewed methodologies for the preparation of data tables to be submitted as part of each companies' annual performance review. He interpreted regulator guidance on each of the tables he assured and applied his knowledge of the water sector to recommend to clients where methods were not compliant or where clarity could be improved.

Northern Ireland Water Assurance, start/end dates of involvement (April 2024 to May 2024 and April 2025 to Mary 2025)

Client: Northern Ireland Water

Role on project: Senior Auditor

Responsibilities: Senior auditor for assurance of Annual Information Review data tables.

Review of multiple tables as part of water companies AIR submission covering a range of both demand and supply side tables. Ensuring data tables had been produced in line with regulatory guidance and had been calculated correctly.

Scope, description, and value: Assurance of tables for water and wastewater

Added Value: He reviewed methodologies for the preparation of data tables to be submitted as part of each companies' annual performance review. He interpreted regulator guidance on each of the tables he assured and applied his knowledge of the water sector to recommend to clients where methods were not compliant or where clarity could be improved.

WRSE Carbon Modelling, December 2022 to February 2023

Client: WRSE

Role on project: Project Lead

Responsibilities: Overall responsibility for producing carbon profiles for WRSE demand management programmes to be used in investment modelling and reporting with water resource planning tables.

Scope, description, and value: Develop a method for calculating carbon emissions associated with demand management programmes being considered by WRSE member companies and produce forecasts of carbon emissions using this method.

Added Value: Working with both carbon experts and data scientists we developed a method whereby forecasts for each company could be produced for each of their demand management programmes using data which they had previously provided to WRSE. This allowed for companies to have bespoke carbon profiles without any additional data needing to be provided by the companies and without any additional burden being placed on the company to produce this information.

Thames Water WRMP Support, November 2022 to June 2023

Client: Thames Water

Role on project: WRMP Technical Support

Responsibilities: Overall responsibility for producing demand forecasts, demand uncertainty, WRMP Tables and population and property forecasts.

Scope, description, and value: Support team in delivering 2024 draft water resources management plan.

Added Value: Ross supported the Thames Water team to deliver a compliant draft water resources management plan using my years of expertise working in this area. As part of this he authored multiple sections and appendices of Thames' 2024 WRMP and was responsible for the delivery of the 2024 wate resources planning tables. Ross used his experience of automating Excel to produce large quantities of data to enable scenario analysis by WRSE improving the overall robustness of both the Thames Water WRMP but also the WRSE regional plan.

THAMES WATER

Thames Water, WRMP Specialist, January 2009 to November 2022

Client: N/A

Role on project: WRMP Specialist

Responsibilities: Overall responsibility for producing carbon profiles for WRSE demand management programmes to be used in investment modelling and reporting with water resource planning tables.

Scope, description, and value: Thames Water WRMP specialist working across demand, demand management, demand uncertainty, population and properties, water balance and EBSD.

Added Value: In his 14 years at Thames Water Ross worked across multiple areas of the WRMP, he represented Thames Water in UKWIR steering groups which were used to set guidance for future WRMPs, developed excel based simpler demand forecasting models and led and steered development of more complex statistical demand forecasting models. He developed in house methods for assessing demand and demand management uncertainty models. He was part of the Thames Water 2009 public inquiry team. He worked with other areas in producing data and enhancement cases in multiple price reviews.

Published Papers

- R Nawaz, P Rees, S Clark, G Mitchell, A McDonald, M Kalamandeen, C Lambert, R Henderson (2019), Long-Term Projections of Domestic Water Demand: A Case Study of London and the Thames Valley, American Society of Civil Engineers (ASCE) Journal of Water Resources Planning and Management, Volume 145; https://doi.org/10.1061/(asce)wr.1943-5452.0001088

Important note about your report