

INDEPENDENT LIMITED ASSURANCE STATEMENT



To: The Stakeholders of Global Alliance for YOUth

Introduction and objectives of work

Bureau Veritas UK Limited (Bureau Veritas) has been engaged by the Global Allianz for YOUth (Alliance) to provide limited assurance over the Number of young people supported through the Alliance for Youth program in 2020 (the Program). This Assurance Statement applies to the related information included within the scope of work described below.

Scope of assurance

The scope of our work was limited to assurance over the number of young people supported through the Program for the period 01 January 2020 to 31 December 2020 (the 'Selected Information').

Reporting criteria

The Selected Information was prepared in accordance with the Alliance's internal definition around the meaning of youth and the activities considered to be part of the program, these are made available to all the member companies.

Limitations and Exclusions

Excluded from the scope of our work is any verification of information relating to:

- Activities outside the defined verification period;
- Any other information related to the Program other than the scope defined above.;

This limited assurance engagement relies on a risk-based sample of the Selected information and the associated limitations that this entails. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Responsibilities

The preparation and presentation of the Selected Information are the sole responsibility of the management of the Alliance.

Bureau Veritas was not involved in the drafting of the Selected Information or of the Reporting Criteria. Our responsibilities were to:

- obtain limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to management of the Alliance.

Assessment Standard

We performed our work in accordance with International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board.

Summary of work performed

As part of our independent verification, our work included:

1. Assessing the Selected Information against the Reporting Criteria;
2. Select a sample of Alliance member organisations on a risk and representative basis: our sample included SAP, Microsoft, EY and Nestle (the 'Sampled Companies')
3. Conducting interviews with relevant personnel of the Sampled Companies;
4. Reviewing the data collection and consolidation processes used to compile Selected Information, including assessing assumptions made, and the data scope and reporting boundaries;
5. Reviewing documentary evidence provided by the Sampled Companies;
6. Agreeing a selection of the Selected Information to the corresponding source documentation;

The scope of a limited assurance engagement is substantially less than for reasonable assurance both in terms of the risk assessment procedures and in performing the procedures to address the identified risks.

Conclusion

On the basis of our methodology and the activities described above:

- Nothing has come to our attention to indicate that the Selected Information is not fairly stated in all material respects.

Statement of Independence, Integrity and Competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety and social accountability with over 185 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified¹ Quality Management System which complies with the requirements of ISO 9001:2015, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)², across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities. The assurance team for this work conducted the verification independently and to our knowledge does not have any conflict of interest due to any other Bureau Veritas projects.



Bureau Veritas UK Ltd

31 March 2021

London

¹ Certificate available on request

² International Federation of Inspection Agencies – Compliance Code – Third Edition