

# B4SI Assurance Statement 2026

## Overview

Corporate Citizenship (part of SLR) has been asked by United Utilities to review its use of the Business for Societal Impact (B4SI) Framework for measuring corporate community investment (CCI) programmes between April 2025 and March 2026.

The B4SI Frameworks help businesses to improve the management, measurement, and reporting of their social impact. A combination of three Frameworks covers Community Investment, Social Innovation & Procurement for Social Impact. (See <https://b4si.net> for more information).

Corporate Citizenship (part of SLR) has worked with United Utilities since 1997 and has provided assurance services periodically since 2010. Corporate Citizenship (part of SLR), as global managers of B4SI, have worked with United Utilities to provide limited assurance of its community investment data gathered over the period from April 2025 to March 2026 and the application of the B4SI Community Investment Framework, in accordance with current guidance. The scope of assurance covers inputs contributed through the company's Community Investment and the outputs of these activities, where measured, as well as the approach and processes for data collection. Having conducted our assessment, nothing has come to our attention which causes us to believe that the reported data, as stated in the Appendix for this document, does not accurately reflect the B4SI principles. Our work has not extended to an independent audit of the data.

In our commentary we highlight the main findings of the assurance process, along with recommendations for improvements that United Utilities can implement based on findings from this year. We have elaborated on our observations in a separate management report to United Utilities.

# Commentary

As part of its efforts to ensure a robust application of the B4SI Framework, United Utilities has its CCI data assured by B4SI every year. The company has demonstrated a commitment to rigorous measurement and reporting in collecting its CCI data according to the principles of the B4SI Framework.

The data shows a total contribution for the 2025-26 period worth £3,842,551 of which 93% was in cash donations. This represents a 61% decrease in total contributions compared to the 2024-25 period. This drop in investment was largely due to the SUDS activities, which made up 63% of total investments in the 2024-25 reporting period, reducing from £6,223,200 last year to £652,430 this year. This year's totals are in line with previous years, with the 2025-26 data showing a decrease of 4% compared to the 2023-24 period.

United Utilities allocated 9% of its total contribution to charitable gifts, 90% to community investment, and 1% to commercial initiatives in the community. When analysing the subject focus of contributions, the majority (61%) was dedicated to the Environment, and 9% towards Social Welfare. As a result of its investments, United Utilities unlocked leveraged funds from other organisations of £718,393.

United Utilities' Corporate Affairs & Communications team is responsible for collecting data on community investment activities. Programme managers from different business areas report inputs and outputs to the central team, which reviews the information for consistency and coherence. Separate systems are used for accurate recording of employee-led volunteering and payroll giving.

Our review of the Community Investment data evidenced a good level of capture for input data and collaboration across business areas to report multiple programmes. United Utilities has demonstrated continual commitment to embedding B4SI across their operations and evolving its use of the B4SI Framework year on year, including improving data completeness and accuracy. Future developments could address further streamlining of data collation and review, and focusing efforts on capturing greater output and impact data.



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The scope of the statement is limited to the reporting period

29 April 2026