



DNV Assurance Statement

BAA Aberdeen Airport Sustainability Performance Report 2008

Det Norske Veritas (DNV) carried out an independent verification of BAA's internal audit process applied at BAA Aberdeen Airport ('Aberdeen Airport') in connection with its Sustainability Performance Report 2008 ('the Report').

The Management of Aberdeen Airport is responsible for all information provided in the Report as well as the processes for collecting, analysing and reporting that information. DNV's responsibility regarding this verification is to Aberdeen Airport only, in accordance with scope of work commissioned. DNV disclaims any liability or responsibility to a third party for decisions, whether investment or otherwise, based on this Assurance Statement.

Scope

DNV's scope of work included the verification of the adequacy of the process applied by BAA's Internal Audit personnel to verify the accuracy and completeness of data and assertions made in the Report in relation to the targets listed below (as stated by Aberdeen Airport). Those targets were selected by BAA Corporate and Aberdeen Airport Sustainability management personnel, as part of a rolling programme for Internal Audit and External Assurance.

- To publish the airport noise action plan in line with the Environmental Noise (Scotland) Regulations 2006. To investigate rollout of (CDA);
- To increase recycling for the general waste handled by the airport waste contract to 30% by 31st December;
- To deliver a 2% reduction on business as usual forecast emissions by 31 December 2008 through improved energy efficiency measures;
- Understand the technologies available to Aberdeen Airport which could enhance the water quality of any discharge from the site. To ensure compliance with the Water Framework Directive and to understand the future Airports expansion impact on surface water quality in agreement with SEPA;
- To achieve a 1% reduction on forecast business as usual water consumption.

DNV was commissioned to review of the process, methods and deliverables applied by BAA's Internal Audit personnel during the audit of Aberdeen Airport. The scope of DNV's verification did not include a detailed assessment of the credibility of performance information or data presented in the Report, which would have involved site visits or review of data at source. Moreover, it did not include an assessment of the adequacy, effectiveness or efficiency of Aberdeen Airport's strategy or management of Sustainability issues. It also excluded the verification of Sustainability management, performance or reporting practices by any of BAA's suppliers or any other third parties mentioned in the Report.

Methodology

This verification was carried out between January and October 2009 by a multi-disciplinary team of suitably qualified and experienced professionals, in accordance with the DNV Protocol for Verification of Sustainability Reports.

The following methods were applied:

- Desktop review of the internal audit programme;
- Review of the internal audit scope and process, through an interview with the relevant BAA Internal Auditor;
- Review of documentation and data collected by the BAA Internal Auditor;
- Desktop review of the reports of the internal audits, in relation to the targets within the scope of this verification;
- Review of relevant data and assertions made in the Report and assessment of the alignment with the findings of the Internal Audits;
- Reporting of the external assurance findings to the BAA Internal Auditor and Aberdeen Airport Sustainability Reporting personnel.

Statement of Independence

DNV states its independence and impartiality with regards to this assurance engagement. In 2008, DNV did not work with Aberdeen Airport or any of its stakeholders on any engagements which could compromise the independence or impartiality of our findings, conclusions or recommendations. Moreover, DNV was not involved in the preparation of any text or data provided in the Report, in addition to this Assurance Statement.

Conclusions

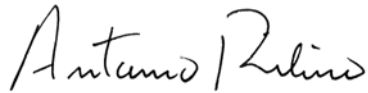
Based on the scope of work carried out, DNV concludes that:

- The Report provides an appropriate representation of Aberdeen Airport's performance against the targets within the scope of this assurance engagement, in the 12-month period ending on 31 December 2008;
- The internal audit process highlighted key strengths and weaknesses in available data and data management processes. The internal audit process was successful in encouraging continual improvement in the quality of data and information presented in the Report.

Recommendations

Based on the scope of work carried out, DNV provides the following main recommendations, which do not affect the above mentioned conclusions and are made to encourage continual improvement:

- The Report should clearly describe how the targets were selected for the purposes of the Internal Audit. Of particular interest would be to demonstrate how these relate to material issues, the processes for involving stakeholders in the selection of issues for the Report (inclusivity) and how the Report seeks to respond to stakeholder interests and concerns (responsiveness);
- There is scope for improvement in data collection and the planning of the internal audit process, to ensure that the data, assertions and information presented in the Report are not significantly different from those reviewed and scrutinised during the Internal Audit process;



Antonio Ribeiro
Lead Verifier



Chris Luck
Verifier

Det Norske Veritas, London, 19 October 2009

DNV is a global independent provider of certification, assurance and advisory services, focusing on sustainability, climate change, environmental and health and safety issues across a range of sectors, including aviation.

