

Independent Assurance of Nationwide's Community Data: ISAE 3000 statement

The nature of the assurance

This is a report by Corporate Citizenship for the Management of Nationwide Building Society.

Corporate Citizenship has undertaken **limited** assurance of the community performance data included in the *Supporting communities and making a difference* section (pages 22-24) of the *Annual Report and Accounts 2019* against the GRI Principles for Defining Report Quality.

Nationwide is entirely and solely responsible for the production and publication of the data assured, Corporate Citizenship for its assurance.

This engagement was performed in accordance with the International Standard on Assurance Engagement (ISAE) 3000 (*Assurance Engagements other than Audits or Reviews of Historical Financial Information*).

Corporate Citizenship has complied with the requirements for independence, professional ethics and quality control as stipulated by ISAE 3000.

Assurance work performed

The assurance work was commissioned in March 2019 and was completed on 17 June 2019. Detailed records were kept of meetings, conversations and correspondence relating to the assurance.

The assurance engagement was undertaken to a **limited** level, and involved the following activities:

- Check on the data collection systems;
- A review of the developments in the data collection systems that have taken place since last year's assurance;
- Testing the processes and procedures to assess the likelihood of data not being effectively recorded and captured;
- Review of the delegation of authorities for approving/reporting community data;
- Spot check on selected performance data and statements within the published report.

Independence

We have worked with Nationwide since 2005 and have provided assurance since 2011. During 2018-2019, except as noted below, our work with Nationwide was limited to assisting with responding to DJSI. Nationwide is a member of the LBG (London Benchmarking Group www.lbg-online.net), an evaluation framework for corporate community involvement which we manage on behalf of its members and adherents.

Conclusion

Based on the scope of work and assurance procedures performed, nothing has come to our attention that causes us to believe that the material assured is not prepared, in all material respects, in accordance with the GRI Principles for Defining Report Quality.

Corporate Citizenship Limited

London

17 June 2019