

**Assurance Statement related to
Environmental Assertion 2018
prepared for Sands China Ltd.**

Terms of Engagement

This Assurance Statement has been prepared for Sands China Ltd.

Lloyd's Register Quality Assurance, Inc. (LR) was commissioned by Las Vegas Sands Corp. (LVS) to assure the Environmental Assertion related to Sands China Ltd. (SCL), a subsidiary of LVS, for the calendar year 2018, (hereafter referred to as "the Assertion").

The Assertion relates to direct GHG emissions (Scope 1), energy indirect GHG emissions (Scope 2), other indirect GHG emissions (Scope 3) from waste generation, energy consumption, waste generation and water withdrawal.

Management Responsibility

The management of LVS was responsible for preparing the Assertion and for maintaining effective internal controls over the data and information disclosed. LR's responsibility was to carry out an assurance engagement on the Assertion in accordance with our contract with LVS.

Ultimately, the Assertion has been approved by, and remains the responsibility of LVS.

LR's Approach

Our verification has been conducted in accordance with ISO 14064–3:2006, '*Specification with guidance for validation and verification of greenhouse gas assertions*' for the GHG data and LR's verification procedure for the other environmental data to provide limited assurance that GHG data as presented in the Assertion have been prepared in conformance with the World Resources Institute/World Business Council for Sustainable Development (WRI/WBCSD) GHG Protocol: *A Corporate Accounting and Reporting Standard*, and LVS internal environmental data reporting procedures.

To form our conclusions the assurance engagement was undertaken as a sampling exercise and covered the following activities:

- reviewed processes related to the control of GHG emissions, energy consumption, waste generation and water data and records;
- interviewed relevant staff of the organization responsible for managing GHG emissions, energy consumption, waste generation and water withdrawal data and records; and
- verified historical GHG emissions, energy consumption, waste generation and water withdrawal data and records at an aggregated level for the calendar year 2018.

Level of Assurance & Materiality

The opinion expressed in this Assurance Statement has been formed based on a limited level of assurance and at a materiality of the professional judgment of the Verifier.

LR's Opinion

Based on LR's approach nothing has come to our attention that would cause us to believe that the total Scope 1 GHG emissions, Scope 2 GHG emissions, Scope 3 GHG emissions, energy consumption, waste generation and water withdrawal disclosed in the Assertion, as summarized in Table 1 below, are not materially correct and that the Assertion has not been prepared in conformance with WRI/WBCSD GHG Protocol, and LVS internal environmental data reporting procedures.

Signed

Dated: 20 March 2019



Madlen King
LR Lead Verifier
On behalf of Lloyd's Register Quality Assurance Inc.
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Houston, TX 77077

LRQA reference number: UQA00000516

Table 1. Summary of Sands China Ltd., Environmental Assertion 2018

Scope of GHG emissions	Tonnes CO ₂ e
Scope 1 GHG emissions	207,607
Scope 2 GHG emissions (Location-based)	540,528
Scope 2 GHG emissions (Market-based)	540,528
Scope 3 GHG emissions from waste generation	27,417
Energy Consumption	MWh
Total Energy Consumption	1,438,220
Waste	Tonnes
Total Waste Disposed	38,038
Water Withdrawal	US Gallons
Total Water	1,810,482,716
Note 1: Scope 2, Location-based and Scope 2, Market-based are defined in the GHG Protocol Scope 2 Guidance, 2015	

This Assurance Statement is only valid when published with a summary of the GHG Emissions Inventory, or the entire GHG Performance Assertion to which it refers. It may only be reproduced in its entirety.

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