



## **INDEPENDENT ASSURANCE REPORT**

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### **To the user of the KLM CO<sub>2</sub> emission calculator**

#### **Introduction**

We have been engaged by KLM to provide assurance on the CO<sub>2</sub> emission calculator as provided by KLM on the KLM internet website in the “Calculation methodology of KLM's CO<sub>2</sub> calculator”. The management of KLM is responsible for determining the CO<sub>2</sub> emission data and for the calculation methodology used in the CO<sub>2</sub> emission calculator. Our responsibility is to issue an opinion regarding the correct calculation of the CO<sub>2</sub> emissions by the CO<sub>2</sub> emission calculator in accordance with the methodology as described in the “Calculation methodology of KLM's CO<sub>2</sub> calculator”.

#### **Scope**

Our assurance engagement was designed to provide the users of the CO<sub>2</sub> emission calculator with reasonable assurance on whether for the KLM and KLM Cityhopper operated flights the CO<sub>2</sub> emissions are calculated in accordance with the methodology as described in the “Calculation methodology of KLM's CO<sub>2</sub> calculator” which is based on the actual 2010 emissions.

#### **Criteria and assurance standard**

There are no generally accepted standards for calculating the CO<sub>2</sub> emissions of flights. KLM developed its own methodology with criteria as described in the “Calculation methodology of KLM's CO<sub>2</sub> calculator”. We believe that these criteria are suitable in view of the purpose of our assurance engagement.

We conducted our engagement in accordance with the International Standard for Assurance Engagements (ISAE) 3000: Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board. Amongst others, this standard requires that the assurance team members possess the specific knowledge, skills and professional competencies needed to understand and review the information and that they comply with the requirements of the IFAC Code of Ethics for Professional Accountants to ensure their independence.



## **Work undertaken**

We performed the following activities:

- Interviews with relevant personnel of KLM to gain understanding of the process, the methodology and its application;
- Auditing the source data used as input data for the CO<sub>2</sub> emissions calculations;
- Testing whether the CO<sub>2</sub> emission data for flights that are used in the calculation model were properly derived from the information as registered in KLM systems for the year from 1 January 2010 until 31 December 2010;
- Testing whether the procedures and calculations used for the CO<sub>2</sub> emission calculator are in accordance with the methodology as described in the “Calculation methodology of KLM's CO<sub>2</sub> calculator”.

## **Conclusions**

Based on our work, we conclude that for the KLM and KLM Cityhopper operated flights the calculated CO<sub>2</sub> emissions are in accordance with the methodology as described in the “Calculation methodology of KLM's CO<sub>2</sub> calculator” which is based on the actual 2010 emissions.

Amstelveen, 22 July 2011

Drs. W.J. Bartels RA, partner,  
on behalf of KPMG Sustainability,  
part of KPMG Advisory N.V.

Attachment: Calculation methodology of KLM's CO<sub>2</sub> calculator