



## **INDEPENDENT ASSURANCE STATEMENT**

### **Introduction and objectives of work**

Bureau Veritas North America, Inc. (BVNA) has been engaged by Abbott Laboratories (Abbott) to conduct an independent assurance of selected environmental, health, and safety data included in Abbott's 2015 Global Citizenship Report.

This Assurance Statement applies to the related information included within the scope of work described below.

The data presented in Abbott's 2015 Global Citizenship Report is the sole responsibility of the management of Abbott. BVNA was not involved in the drafting of the Report. Our sole responsibility was to provide independent verification of the accuracy of selected information included in the Report.

### **Scope of work**

Abbott requested BVNA to verify the accuracy of the following environmental, health, and safety data summarized in Abbott's Global Citizenship Report for the Calendar Year 2015 reporting period:

- Scope 1 Greenhouse Gas (GHG) emissions (metric tons CO<sub>2</sub>e) from stationary combustion, process, refrigerant releases and global sales fleet
- Scope 2 GHG emissions (metric tons CO<sub>2</sub>e) from purchased energy
- Scope 3 GHG Emissions (Business Travel and Waste Generated in Operations)
- Energy consumption associated with Scope 1 and Scope 2 sources
- Total non-hazardous waste generation and fate
- Total hazardous waste generation and fate
- Water intake
- Water consumption
- Wastewater discharge: impaired and not impaired
- Biological Oxygen Demand (BOD) concentration in wastewater
- Volatile Organic Compound (VOC) emissions
- Lost Time Case Rate
- Recordable Injury or Illness Case Rate
- Accidents per million miles (for commercial vehicle sales fleet)

In addition, BVNA reviewed previously-verified data from reporting year 2014 to verify year on year change from 2014 to 2015, as well as Abbott's progress towards targets.

Excluded from the scope of our work is any verification of information relating to:

- Text or other written statements associated with Abbott's 2015 Global Citizenship Report
- Activities outside the defined verification period of Calendar Year 2015

### **Methodology**

As part of its independent verification, BVNA undertook the following activities:

1. Interviews with relevant personnel of Abbott regarding data collection and reporting systems.
2. Review of Abbott's data and information systems and methodology for collection, aggregation, analysis and internal audit of information used to determine the environmental, health and safety data.



3. Review of documentary evidence produced by Abbott.
4. Audit of Abbott's health, safety and environmental data traced back to the source for facilities located in Santa Clara, California (2 sites); Witney, United Kingdom; and Karachi, Pakistan during in-person site visits.
5. Audit of commercial sales fleet data traced back to the source for affiliates in the United States, Japan, and Brazil.
6. Review of the centralized data, methods for consolidation of site data and site data available in the centralized data management system during a visit to Abbott's headquarters location in Abbott Park, Illinois.

Our assurance work was conducted in accordance with our assurance procedures based on the International Standard on Assurance Engagements (ISAE) 3000 and ISO Standard 14064-3 Greenhouse Gases - Part 3: Specification with Guidance for the Validation and Verification of Greenhouse Gas Assertions. In accordance with our internal procedures for limited assurance, we use these as our reference standards. Our materiality threshold for this assurance was 5% of the global total for each of the metrics.

The work was planned and carried out to provide data verification to a limited assurance level and we believe it provides an appropriate basis for our conclusions.

### **Our findings**

On the basis of our methodology and the activities described above:

- Nothing has come to our attention to indicate that the reviewed information within the scope of our verification is not materially correct.
- Nothing has come to our attention to indicate that the reviewed information is not a fair representation of the actual environmental, health, and safety data for calendar year 2015.
- It is our opinion that Abbott has established appropriate systems for the collection, aggregation and analysis of quantitative data included in the scope of work.
- A summary of data within the scope of assurance for 2015 is attached.



**Statement of independence, impartiality and competence**

BVNA is part of The Bureau Veritas Group, an independent professional services company that specializes in Quality, Health, Safety, Social and Environmental management with almost 180 years of history in providing independent assurance services, and an annual 2015 revenue of 4.6 Billion Euros.

No member of the verification team has a business relationship with Abbott, its Directors or Managers beyond that required of this assignment. We have conducted this verification independently, and there has been no conflict of interest.

BVNA has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day to day business activities.

**Attestation:**

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Sustainability and Climate Change Services  
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April 5, 2016

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