



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 2016 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 2016 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 Environmental Sustainability Report for the Calendar Year 2016 reporting period:

- Scope 1 Greenhouse Gas (GHG) emissions (metric tons CO₂e) from stationary combustion, process, refrigerant releases and global sales fleet
- Scope 2 GHG emissions (metric tons CO₂e) from purchased energy
- Scope 3 GHG Emissions - Business Travel and Waste from Operations (metric tons CO₂e)
- 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)

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

- Text or other written statements associated with Abbott's 2016 Environmental Sustainability Report
- Activities outside the defined verification period of Calendar Year 2016

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 Abbott Park, Illinois; Columbus, Ohio; Cootehill, Ireland; and Lima, Peru during in-person site visits.
5. Audit of commercial sales fleet data traced back to the source for affiliates in Germany, Columbia, and India.
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 2016.
- 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 2016 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:

Trevor A. Donaghu, Lead Verifier
Senior Project Manager
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March 29, 2017

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