



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 2018 Global Sustainability Report.

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

The data presented in Abbott's 2018 Global Sustainability 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 2018 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 (Location-based and market-based)
- 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 non-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 2018 Global Sustainability Report
- Activities outside the defined verification period of Calendar Year 2018

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 Casa Grande, AZ; Victoriaville, Quebec; San Jose, Costa Rica; Wiesbaden, Germany; and Goa, India during in-person site visits.
5. Audit of commercial sales fleet data traced back to the source for affiliates in China, Malaysia, and Russia.
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 $\pm 5\%$ 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 2018.
- 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 2018 is attached.



Statement of independence, impartiality and competence

BVNA is part of The Bureau Veritas Group, an independent professional services company that specialises in quality, environmental, health, safety and social accountability with over 185 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

BVNA operates a certified¹ Quality Management System which complies with the requirements of ISO 9001:2008, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

BVNA has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)², across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities.

No member of the assurance 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.

Attestation:

Trevor A. Donaghu, Lead Verifier
Program Manager
Sustainability and Climate Change Services
Bureau Veritas North America, Inc.

John A. Rohde, Technical Reviewer
Practice Lead
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¹ Certificate of Registration FS 34143 issued by BSI Assurance UK Limited

² International Federation of Inspection Agencies – Compliance Code – Third Edition

2018 Abbott Data Subject to Assurance

Type	Unit	2017	2018	% Change 2017→2018
Fuels and Energy				
Purchased Fuels (Scope 1)	1,000 GJ	9,113	9,130	0%
Purchased Energy (Scope 2)	1,000 GJ	4,403	4,265	-3%
Total Energy Consumption (Scope 1 and 2)	1,000 GJ	13,516	13,395	-1%
Emissions				
Purchased Fuels CO2e Emissions (Scope 1)	1,000 MT CO2Eq	516	516	0%
Refrigerant CO2e Emissions (Scope 1)	1,000 MT CO2Eq	10	9	-1%
Purchased Energy CO2e Emissions (Scope 2) (Location-Based)	1,000 MT CO2Eq	506	506	0%
Purchased Energy CO2e Emissions (Scope 2) (Market-Based)	1,000 MT CO2Eq	472	429	-9%
Total Scope 1 and Scope 2 CO2e Emissions (Location-Based)	1,000 MT CO2Eq	1031	1032	0%
Total Scope 1 and Scope 2 CO2e Emissions (Market-Based)	1,000 MT CO2Eq	997	955	-4%
Scope 3 CO2e Emissions (Business Travel)	1,000 MT CO2Eq	137	254	85%
Scope 3 CO2e Emissions (Waste)	1,000 MT CO2Eq	10	13	30%
Volatile Organic Compound Emissions	1,000 Metric Tons	1.16	1.23	5%
Water				
Total Water Intake	Billion Gallons	3.42	3.49	2%
Water Fate				
Consumed Into Products	Billion Gallons	0.74	0.70	-5%
Discharged (Impaired)	Billion Gallons	2.19	2.30	5%
Discharged (Non-Impaired)	Billion Gallons	0.50	0.48	-3%
BOD Concentration in Discharged Water	Milligram per Liter	16	10	-38%
Waste				
Hazardous Waste	Tons	7,212	6,939	-4%
Not Landfilled	Tons	6,661	6,443	-3%
Landfilled	Tons	550	496	-10%
Nonhazardous Waste	Tons	53,058	52,385	-1%
Not Landfilled	Tons	36,529	37,804	3%
Landfilled	Tons	16,529	14,580	-12%
Safety				
Recordable Injury or Illness Rate	Number of injuries and illnesses per 100 staff members	0.4	0.4	-1%
Lost Time Case Rate	Injuries with days away from work per 100 staff members	0.23	0.23	0%
Accidents per Million Miles (Commercial Vehicle Sales Fleet)		4.56	4.09	-10%