

INDEPENDENT LIMITED ASSURANCE STATEMENT



To: The Stakeholders of Abbott

Introduction and objectives of work

Apex Companies, LLC (Apex) has been engaged by Abbott Laboratories (Abbott) to provide limited assurance of selected environmental, health and safety data included in its 2020 Global Sustainability Report. This assurance statement applies to the Subject Matter included within the scope of work described below.

This information and its presentation in the Global Sustainability Report ('the Report') are the sole responsibility of the management of Abbott. Apex was not involved in the drafting of the Report. Our sole responsibility was to provide independent assurance on the accuracy of the Subject Matter. This is the sixth year in which we have provided assurance over Abbott's Global Sustainability Report.

Scope of work

The scope of our work was limited to assurance over the following information included within the Report for the Calendar Year 2020 reporting period (the 'Subject Matter'):

- 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
- Beneficial use
- Total non-hazardous waste generation and fate
- Total hazardous waste generation and fate
- Water intake
- Water consumption into products
- Wastewater discharge: impaired and non-impaired
- Volatile Organic Compound (VOC) emissions
- Lost Time Case Rate
- Recordable Injury or Illness Case Rate
- Accidents per million miles (for commercial vehicle sales fleet)

Our assurance does not extend to any other information included in the Report.

Reporting Boundaries

The following are the boundaries used by Abbott for reporting sustainability data:

- Operational Control
- Worldwide

Reporting Criteria

The Subject Matter needs to be read and understood together with the 2020 Global Sustainability Report.

Limitations and Exclusions

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

- Activities outside the defined verification period;
- Text or other written statements associated with Abbott's 2020 Global Sustainability Report

This limited assurance engagement relies on a risk-based selected sample of sustainability data and the associated limitations that this entails. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Responsibilities

This preparation and presentation of the Subject Matter in the Report are the sole responsibility of the management of Abbott.

Apex was not involved in the drafting of the Report or of the Reporting Criteria. Our responsibilities were to:

- obtain limited assurance about whether the Subject Matter has been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the stakeholders of Abbott.

Assessment Standards

- We performed our work in accordance with Apex's standard procedures and guidelines for external Assurance of Sustainability Reports and International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after Dec. 15, 2015), issued by the International Auditing and Assurance Standards Board. A materiality threshold of ± 5 -percent was set for the assurance process.

Summary of Work Performed

As part of our independent verification, our work included:

1. Assessing the appropriateness of the Reporting Criteria for the Subject Matter;
2. Conducting interviews with relevant personnel of Abbott;
3. Reviewing the data collection and consolidation processes used to compile the Subject Matter, including assessing assumptions made, and the data scope and reporting boundaries;
4. Reviewing documentary evidence provided by Abbott;
5. Reviewing Abbott systems for quantitative data aggregation and analysis; and
6. Assessing the disclosure and presentation of the Subject Matter to ensure consistency with assured information.
7. Audit of Abbott's health, safety and environmental data traced back to the source for facilities located in Dallas, TX; Liberty, SC; Granada, Spain; Hangzhou, China; and Weesp, Netherlands during remote site visits.
8. Audit of commercial sales fleet data traced back to the source for affiliates in Chile, France, and the United States.
9. Review of the centralized data, methods for consolidation of site data and site data available in the centralized data management system during a remote visit to Abbott's headquarters location in Abbott Park, Illinois.

Conclusion

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

- Nothing has come to our attention to indicate that the Subject Matter has not been properly prepared, in all material respects, in accordance with the Reporting Criteria; and
- 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 the Subject Matter for 2020 is attached.

Statement of Independence, Integrity and Competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff 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.

The assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the verification of greenhouse gas emissions data.


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Apex Companies LLC
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March 26, 2021

2020 Abbott Data Subject to Assurance

Type	Unit	2019*	2020	% Change 2019→2020
Fuels and Energy				
Purchased Fuels (Scope 1)	1,000 GJ	9,407	8,771	-7%
Purchased Energy (Scope 2)	1,000 GJ	4,388	4,457	2%
Total Energy Consumption (Scope 1 and 2)	1,000 GJ	13,796	13,228	-4%
Emissions				
Purchased Fuels CO2e Emissions (Scope 1)	1,000 MT CO2Eq	535	493	-8%
Refrigerant CO2e Emissions (Scope 1)	1,000 MT CO2Eq	9.3	7.1	-24%
Purchased Energy CO2e Emissions (Scope 2) (Location-Based)	1,000 MT CO2Eq	505	480	-5%
Purchased Energy CO2e Emissions (Scope 2) (Market-Based)	1,000 MT CO2Eq	429	406	-5%
Total Scope 1 and Scope 2 CO2e Emissions (Location-Based)	1,000 MT CO2Eq	1,052	980	-7%
Total Scope 1 and Scope 2 CO2e Emissions (Market-Based)	1,000 MT CO2Eq	973	906	-7%
Scope 3 CO2e Emissions (Business Travel)	1,000 MT CO2Eq	145	52	-64%
Scope 3 CO2e Emissions (Waste)	1,000 MT CO2Eq	15	15	0%
Volatile Organic Compound Emissions	1,000 Metric Tons	1.15	1.32	15%
Water				
Total Water Intake	Billion Gallons	3.50	3.49	0%
Water Fate				
Consumed Into Products	Billion Gallons	0.61	0.66	8%
Discharged (Impaired)	Billion Gallons	2.44	2.31	-5%
Discharged (Non-Impaired)	Billion Gallons	0.49	0.51	4%
Beneficial Use				
Beneficial Use	Tons	126,000	107,000	-15%
Waste				
Hazardous Waste	Tons	8,437	11,175	32%
Not Landfilled	Tons	7,873	9,568	22%
Landfilled	Tons	564	1,607	185%
Nonhazardous Waste	Tons	61,739	55,671	-10%
Not Landfilled	Tons	46,125	40,875	-11%
Landfilled	Tons	15,614	14,796	-5%
Safety				
Recordable Injury or Illness Rate	Number of injuries and illnesses per 100 staff members	0.47	0.27	-43%
Lost Time Case Rate	Injuries with days away from work per 100 staff members	0.30	0.12	-60%
Accidents per Million Miles (Commercial Vehicle Sales Fleet)		3.8	2.7	-29%

Note: To ensure data accuracy, some metrics may differ slightly due to rounding.

* 2019 values adjusted from verified values based on updated data received post-verification