



To the Stakeholders of GSK plc:

Bureau Veritas' Independent Assurance Statement

Bureau Veritas UK Ltd has been engaged by GSK to provide independent assurance of the Environment, Health and Safety performance data for 2014. The objective of Bureau Veritas' work is to express an opinion on the accuracy and reliability of the EHS data and to provide a summary of our findings. The EHS data have been prepared by GSK plc.

Scope of the Assurance

- Assessment of the 2014 the Environment, Health and Safety (EHS) performance data contained within the ['EHS Data Table' for presentation on-line](#), and for inclusion as a single consolidated table in its 2014 Corporate Responsibility report, understood to represent the environmental, health and safety activities and performance of GSK globally for the 2014 calendar period;
- the data addresses energy, CO₂ emissions, water consumption, wastewater and quality, waste and other parameters.

The assurance focused on data management processes and the EHS data at sites has been verified to a reasonable level of assurance and the rest of the work was carried out to provide a limited level of assurance.

Methodology

Assessment of EHS data and associated data management processes, including:

- detailed review of the integrity of selected datasets and data aggregation and checking processes at a corporate level. This included checking of conversion factors, mass balance calculations and other equations used in data calculations;
- visits to five GSK sites where EHS data management was assessed and data was sampled back to source where possible. The sites were chosen to represent manufacturing facilities with significant environmental impact, GSK operations (i.e. GMS and vaccines) and geographical spread: Montrose (UK), Upper Providence (US), Rockville (US), Parma (Italy) and Dresden (Germany); and
- interviews with senior EHS staff across the business to understand GSK's evolving approach to data management.

Limitations and Standards

Bureau Veritas uses as range of guidance and assurance standards to inform its assurance protocols. This verification work has been informed by ISO14064: part 3, and audit methodologies within ISAE 3000¹. This statement should not be relied upon to detect all errors, omissions or misstatements.

The following exclusions apply:

- text associated with the EHS performance and included in GSK's corporate responsibility reporting;
- activities outside the defined reporting period.

Opinion and Recommendations

As a result of the verification conducted as per the scope of work, it is Bureau Veritas' opinion that GSK's 2014 EHS performance data:

- provide a fair summary of EHS-related activities and performance; and
- contain performance metrics and information that are based on established collection and collation processes, and are deemed to be free from significant error, omission or bias.

The data evidenced at site level was seen to be based on an up to date and recently implemented data management system (EHS Central) and supporting processes and guidance.

Any data corrections identified by Bureau Veritas were willingly applied by GSK prior to publication, or qualified in GSK's reporting footnotes.

Observations of good practice

- The recently implemented EHS Central system is tailored to the GSK business, providing a robust and functional solution for the collection and management of EHS data;
- Its implementation has been comprehensive across GSK's manufacturing, research and commercial operations, with associated training to individuals with data entry and review responsibilities;
- The list of KPIs for reporting has been revised and should result in better understanding and interpretation of what is required at site level, as well as continued meaningful disclosure at the corporate level;
- GSK personnel were open and transparent at all stages of the verification process and receptive to suggestions for change and improvements.

Recommendations

There are a number of areas that could lead to further refinement, some of which are included below:

- For some business units abnormal trends were seen following the transition to EHS Central due to errors in transfer from the old system and GSK should ensure that no such transitional anomalies persist;
- GSK should, though clear guidance, emphasise across the business the need to ensure that comments submitted with data points are relevant, meaningful and of good quality to assist in the correct interpretation of anomalous entries at the central level;
- Some sites are excluded from reporting based on agreed thresholds, as certain KPIs are not relevant and/or employee numbers and consumption is very low; the cumulative impact of such exclusions should be assessed to justify exclusion or otherwise.

A fuller management report is developed and provided to GSK with more detailed findings and recommendations for future data reporting; individual site reports are also provided to feedback more fully on the site visits.

Statement of independence, impartiality and competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety and social accountability with over 180 years of history. The assurance team for this work has extensive experience in environmental, social, ethical and health and safety information, systems and processes and does not have any involvement in any other Bureau Veritas projects with GSK. Bureau Veritas has implemented a Code of Ethics across the business to ensure that its staff members avoid conflict of interest and maintain high ethical standards in their day-to-day business activities.



London, January 2015