

## INDEPENDENT ASSURANCE STATEMENT



To: The Stakeholders of GlaxoSmithKline plc

### Introduction and objectives of work

Bureau Veritas UK Ltd. (Bureau Veritas) has been engaged by GlaxoSmithKline plc (GSK) to provide limited assurance of its Environment, Health and Safety (EHS) performance data for 2016. This Assurance Statement applies to the related information included within the scope of work described below.

### Scope of assurance

The scope of our work was limited to assurance over selected EHS performance data contained within the 'EHS Data Table' for presentation [on-line](#) and for inclusion as a single consolidated table in GSK's 2016 Responsible Business Supplement (RBS) (the 'Report'). The performance data within the scope of our work represents the environmental, health and safety activities and performance of GSK globally for the 2016 calendar period (1 January 2016 to 31 December 2016) and includes the following indicators ('the Selected Information'):

- energy consumption/generation;
- scope 1 and 2 greenhouse gas (GHG) emissions;
- scope 3 GHG emissions from business travel by air, use of propellant based inhalers by patients, and downstream product logistics;
- water consumption and wastewater discharge;
- solid waste; and
- health and safety indicators - work related fatalities, injuries, illnesses and man-hours worked.

### Assessment Standard

We performed our work in accordance with a comprehensive internal protocol that guides our verification activities. Our methodology is based on international best practice and incorporates the requirements of the most widely used assurance international standards including AA1000 Assurance Standard, ISAE3000, and ISO14064-3. Our conclusions are for 'limited' assurance as set out in ISAE 3000.

### Limitations and Exclusions

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

- Activities outside the defined verification period;
- Any other information included in the EHS Data Table within the Report, which is not listed in the scope;
- Positional statements (expressions of opinion, belief, aim or future intention by GSK and statements of future commitment);
- Data related text within the Report or any graphical representation of data.

This limited assurance engagement relies on a risk based selected sample of EHS data and the associated limitations that this entails. The reliability of the reported data is dependent on the accuracy of metering and other production measurement arrangements employed at site level, not addressed as part of this assurance. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

## Responsibilities

The preparation and presentation of the Selected Information in the Report are the sole responsibility of the management of GSK.

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

- obtain limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- reporting our conclusions to the Management of GSK.

## Methodology followed and summary of work performed

As part of our independent verification, our work included:

1. Reviewing the data collection and consolidation processes used to compile Selected Information, including assumptions made, and the data scope and reporting boundaries;
2. Conducting interviews with relevant personnel of GSK;
3. Reviewing GSK systems for quantitative data aggregation and analysis at the corporate office in London, UK;
4. Assessing the disclosure and presentation of the Selected Information to ensure consistency with assured information;
5. Verification of sample of data back to source by carrying out five physical site visits, selected on a risk based basis at the following locations:
  - i) GSK house, UK
  - ii) Jurong, Singapore
  - iii) Marietta, USA
  - iv) Upper Marion, USA
  - v) Zebulon, USA
6. Reperforming a selection of aggregation calculations of the Selected Information;
7. Comparing the Selected Information to the prior year amounts taking into consideration changes in business activities, acquisitions and disposals.

## Conclusion

On the basis of our methodology and the activities described above, nothing has come to our attention to indicate that the Selected Information is not fairly stated in all material respects. It is our opinion that GSK has established appropriate systems for the collection, aggregation and analysis of quantitative EHS data.

## Observations and recommendations

Based on the work conducted, we recommend GSK to consider the following:

- Improve the methodology for the calculation of the number of hours worked by employees and apply it consistently across all business groups; and
- Ensure that all emission factors used are up to date, particularly those used by the third party data providers e.g. for business travel.

A detailed set of recommendations and analysis will be set out in the management report to GSK.

### **Statement of Independence, Integrity and Competence**

Bureau Veritas is 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.

Bureau Veritas operates a certified<sup>1</sup> 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.

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)<sup>2</sup>, 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.

The assurance team for this work conducted the verification independently and to our knowledge does not have any conflict of interest due to any other Bureau Veritas projects with GSK.



Bureau Veritas UK Ltd.

London

March 2017

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<sup>1</sup> Certificate of Registration FS 34143 issued by BSI Assurance UK Limited

<sup>2</sup> International Federation of Inspection Agencies – Compliance Code – Third Edition