

Independent Assurance Statement to Abbott Laboratories

ERM Certification and Verification Services (ERM CVS) was engaged by Abbott Laboratories (Abbott) to provide limited assurance in relation to specified 2013 data presented in the 2013 Global Citizenship Report (the Report) as set out below.

Engagement Summary	
Scope of our assurance engagement	<p>Whether the corporate total 2013 (absolute and normalized) performance data for the following selected indicators are fairly presented, in all material respects:</p> <p>Environmental data</p> <ul style="list-style-type: none"> • Scope 1 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; • Total non-hazardous waste generation (short tons); • Total non-hazardous waste to landfill (short tons); • Total hazardous waste generation (short tons); • Total hazardous waste to landfill (short tons); • Water intake (gallons); • Wastewater discharge: impaired and not impaired (gallons). <p>Safety data</p> <ul style="list-style-type: none"> • Lost Time Case Rate (LTCR); • Recordable Injury or Illness Incident Rate; • Accidents per million miles (for commercial vehicle sales fleet only).
Reporting Criteria	The WBCSD/WRI GHG Protocol (2004) for the Scope 1 and 2 GHG emissions. Abbott's internal reporting scope, criteria and definitions for the other indicators, as disclosed in the Report.
Assurance Standard	ERM CVS' assurance methodology, based on the International Standard on Assurance Engagements (ISAE 3000) Assurance Engagements Other Than Audits or Reviews of Historical Financial Information
Assurance Level	Limited assurance.
Respective responsibilities	<p>Abbott is responsible for preparing the Report and for the collection and presentation of the information within it.</p> <p>ERM CVS's responsibility is to provide conclusions on the agreed scope based on the assurance activities performed and exercising our professional judgement</p>

Our conclusion

Based on our work, as described below, nothing has come to our attention to indicate that the corporate total 2013 data for the indicators covered by our scope, as listed above, are not fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

Our assurance activities

An independent multi-disciplinary team of sustainability, GHG and assurance specialists performed the following activities:

- A visit to Abbott head office in Chicago where we:
 - interviewed relevant staff to understand Abbott's sustainability strategy, policies and management systems for the selected indicators;
 - reviewed documentation and interviewed relevant staff to understand and evaluate the data management systems and processes (including IT systems and internal review process) used for collecting, reporting and consolidating the data for the selected indicators.
- A review of the suitability of the internal reporting guidelines, including conversion and emission factors used.
- Visits to three production sites, selected across the different business units, in Wiesbaden, Germany

(Diagnostics/Distribution), Costa Rica (Vascular) and Casa Grande, AZ (Nutrition) to verify the source data and review local reporting processes and systems. For the environmental indicators this included sampling of operating records, utility bills, waste contractor records, etc. For the Lost Time Case Rate and Recordable Injury or Illness Rate we sampled facility records and Occupational, Safety, and Health Administration (OSHA) reporting logs, as well as operating hours.

- Remote site visits including telephone interviews and requests for underlying source data for two further locations in Barceloneta, Puerto Rico (multiple business units) and Uppsala, Sweden (Medical Optics).
- An analytical review of the year end data submitted by all sites included in the consolidated 2013 data for the selected indicators, and follow-up of anomalies with head office staff and, where appropriate, with site staff.
- For the indicator 'Accidents per million miles' we undertook a desktop review of accident logs, metrics definitions, records of miles driven, and calculation of the accident rate. In addition we had conference calls with relevant staff at country level for the USA, India and Pakistan.
- Reviewing the presentation of the above data in the Report to ensure consistency with our findings, and agreeing on changes and corrections with Abbott where necessary.

Limitations

'Fairly presented' means we have assessed the selected data for reliability which includes completeness (whether all significant contributions were captured); comparability (across locations and over time); and accuracy (including the use of appropriate formulae, conversion factors, estimates and assumptions). It should be noted that the reliability of environmental and safety data is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information.

Our observations

During our work we identified non-material issues which we have detailed in a separate management report to Abbott, together with our recommendations. Without affecting our conclusions as presented above, we have the following key observations:

- Transport and distribution forms a significant part of Abbott's overall CO₂ footprint and Abbott estimates the Scope 3 GHG emissions from these sources to be around four times its combined Scope 1 and Scope 2 emissions. While recognizing the complexity of determining these, we recommend that Abbott continues its work to improve the quality of, in particular, the transport and distribution Scope 3 GHG emission data, in order to be able to report more accurate data in the future.
- Abbott is striving to reduce total waste generated as well as waste to landfill. A number of sites have already achieved zero waste to landfill, demonstrating the progress Abbott has made in this direction. For total waste generated the performance reporting includes the year on year reduction as well as the reduction against Abbott's 2020 target. We observed during our work that the total waste data includes an estimate for regional waste from office locations which equates to approximately 16% of the total non-hazardous waste. To further improve the accuracy of performance reporting against the 2020 target for total waste generated, we recommend that Abbott continues to work towards the collection of actual data from its main office locations.



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