



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 2013. 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***

- 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 2013 Corporate Responsibility report, understood to represent the environmental, health and safety activities and performance of GSK globally for the 2013 calendar period;
- the data addresses energy, CO2 emissions, water consumption, wastewater and quality, waste and other parameters.

The datasets that have undergone assurance are indicated by the Bureau Veritas logo.

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 four GSK sites where EHS data management was assessed and data was sampled back to source where possible. The sites were chosen to represent the manufacturing sites with significant environmental impact, GSK operations (i.e. GMS and vaccines) and geographical spread: Ulverston (UK), Nabha (India), Port Fairy (Australia), and Wavre (Belgium); and
- interviews with senior EHS staff to understand GSK's objectives and approach to data management.

### ***Limitations and Standards***

Bureau Veritas uses a 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 3000<sup>1</sup>. This statement should not be relied upon to detect all errors, omissions or misstatements.

The following exclusions apply:

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

### ***Opinion and Recommendations***

As a result of the verification work Bureau Veritas conducted as per the scope of work, there is no evidence to suggest that GSK's 2013 EHS performance data:

- do not provide a fair summary of EHS-related activities and performance; and
- do not contain performance metrics and information that are based on established collection and collation processes, and is not free from significant error, omission or bias.

The data evidenced at site level was seen to be based on well-established and implemented data management processes and underlying systems.

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 EHS data collection and management system is robust with good coverage across GSK's manufacturing and research (those with the most significant EHS impacts), and certain commercial operations;
- Areas of 'improved reporting' were evidenced whereby more complete data was made available from sites than in previous reporting years;
- certain changes have been made to the EHS data reporting protocol which should result in better distinction in the reporting of waste;
- 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:

- Whilst the larger of the Commercial Operations business units are reporting EHS data, it is understood that the majority are still not doing so. This should be addressed since it is a particularly important in relation to driver safety as well as more standardised reporting parameters;
- GSK's data management system is set up to request greater analysis from sites where figures exceed a % benchmark value (mostly 15%) compared to data values for previous years. GSK should consider the feasibility of adjusting this % benchmark according to performance targets and areas of greatest reporting relevance;
- The quality control process being followed for data anomalies identified in consolidated data could be more formally defined and structured to ensure better visibility and auditability.

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 history. Its assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes. The assurance team for this work 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 avoid conflict of interest and maintain high ethical standards in their day-to-day business activities.



London, January 2014

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*1 ISO 14064:2006 Part 3: Specification with Guidance for the Validation and Verification of GHG Assertions, 2006  
ISAE 3000: Assurance Engagements Other Than Audits Or Reviews Of Historical Financial Information, 2013*