



## VERIFICATION STATEMENT GREENHOUSE GAS EMISSIONS

Baxter International Inc. (Baxter) engaged Bureau Veritas North America, Inc. (BVNA) to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Baxter for the period stated below. This Verification Statement applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of Baxter. BVNA's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information.

**Boundaries of the reporting company's GHG emissions covered by the verification include:**

- Operational Control
- Worldwide

**GHG Emissions verified (metric tons CO<sub>2</sub>e):**

		2017	2018
<b>Scope 1 Emissions</b>		301,000	307,000
<b>Scope 2 Emissions (market-based)</b>		302,000	314,000
<b>Scope 2 Emissions (location-based)</b>		433,000	447,000
<b>Scope 3 Emissions by category:</b>			
1	Purchased Goods and Services	745,000	785,000
2	Capital Goods	79,000	85,000
3	Fuel and Energy-related Activities	130,000	151,000
4	Upstream Transportation and Distribution	453,000	517,000
5	Waste Generated in Operations	13,000	11,000
6	Employee Business Travel	52,000	54,000
7	Employee Commuting	30,000	29,000
8	Upstream Leased Assets	0	0
9	Downstream Transportation and Distribution	122,000	132,000
10	Processing of Sold Products	15,000	17,000
11	Use of Sold Products	2,369,000	2,658,000
12	End-of-Life Treatment of Sold Products	157,000	171,000
13	Downstream Leased Assets	0	0
14	Franchises	0	0
15	Investments	0	0

Data and information supporting the Scope 1 and Scope 2 GHG emissions assertion were primarily historical in nature. Data and information supporting the Scope 3 GHG emissions assertion were in some cases estimated rather than historical in nature.

**Bureau Veritas North America, Inc.**

*Health, Safety, and Environmental Services*

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**Period covered by GHG emissions verification:**

- Calendar Year 2017 and 2018

**GHG Reporting Protocols against which verification was conducted:**

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol **(Scope 1 and 2)**
- WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard **(Scope 3)**

**GHG Verification Protocols used to conduct the verification:**

- ISO 14064-3: Greenhouse gases -- Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions

**Level of Verification and Qualifications:**

- Reasonable (Scope 1 and 2)
- Limited (Scope 3)
- Materiality Threshold:  $\pm 5\%$

**GHG Verification Methodology:**

- Interviews with relevant personnel of Baxter;
- Review of documentary evidence produced by Baxter;
- Review of Baxter data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions at Baxter's EHS&S headquarters locations in Round Lake and Deerfield, Illinois, and during site visits to operating sites located in: Jayuya, Puerto Rico, United States; Grosotto, Italy; Guangzhou, China; Mountain Home, Arkansas, United States; Sondalo, Italy; and Tijuana, Mexico; and
- Audit of a sample of data used by Baxter to determine GHG emissions.

**Verification Opinion:**

Based on the verification process and procedures conducted, the Scope 1 and Scope 2 GHG emissions assertion shown above:

- is materially correct and is a fair representation of the GHG data and information, and
- is prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard.

Based on the verification process and procedures conducted, there is no evidence that the Scope 3 GHG emissions assertion:

- is not a fair representation of the GHG emissions data and information; and
- has not been prepared in accordance with the WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

It is our opinion that Baxter has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of GHG emissions for the stated period and boundaries.



Baxter  
June 12, 2019

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### **Statement of independence, impartiality and competence**

The Bureau Veritas Group is an independent professional services company that specializes in Quality, Health, Safety, Social and Environmental management with over 190 years history in providing independent assurance services.

No member of the verification team has a business relationship with Baxter, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

The Bureau Veritas Group has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities. The verification team has extensive experience in conducting assurance for 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 the Bureau Veritas Group's standard methodology for the verification of greenhouse gas emissions data.

### **Attestation:**

John A. Rohde, Lead Verifier  
Sustainability Practice Lead  
Bureau Veritas North America, Inc.  
Lakewood, Colorado

Trevor Donaghu, Technical Reviewer  
Program Manager  
Bureau Veritas North America, Inc.

June 12, 2019

*This verification statement, including the opinion expressed herein, is provided to Baxter and is solely for the benefit of Baxter in accordance with the terms of our agreement. We consent to the release of this statement by you to the CDP in order to satisfy the terms of CDP disclosure requirements but without accepting or assuming any responsibility or liability on our part to CDP or to any other party who may have access to this statement.*