

MOLSON COORS BREWING COMPANY

Environmental, Health
and Safety
Performance Data
Third-Party Assurance

ISAE 3000 Statement

9 MAY 2016

Environmental, Health and Safety Performance Data Third-Party Assurance: Independent Assurance Statement to Molson Coors Brewing Company

The nature of the assurance

This is a report by Corporate Citizenship for the Corporate Responsibility team at Molson Coors Brewing Company (MCBC).

Corporate Citizenship was engaged by MCBC to provide **limited** assurance of consolidation systems and tests of reasonableness of selected environmental, health and safety performance data within MCBC's Corporate Responsibility report for the year ended December 31, 2015, as disclosed on the MCBC website.

The subject matter of this year's assurance is the following key performance data:

- Total annual energy usage
- Total water usage
- Total waste
- Total greenhouse gas (GHG) emissions - Scopes 1, 2 and 3
- Number of environmental incidents
- Lost-time injury frequency rate
- Occupational illness rate

The data relates to MCBC's operations in Canada, UK and Central Europe and India, as well as the MillerCoors joint venture. MCBC has a 42% stake in MillerCoors. The performance data, where reported for MillerCoors, comprise 42% of the joint venture's total figures for the period under review.

The Corporate Responsibility report and the key performance data included therein, as stated above, has been prepared by MCBC in accordance with

the GRI Principles for Defining Report Quality. The reported GHG emissions have been prepared in accordance with the WRI/WBCSD GHG Corporate Accounting and Reporting Standard (Revised). This relates to direct GHG emissions from mobile and stationary fuel combustion sources, and fugitive emissions (in Scope 1); indirect GHG emissions from purchased electricity and steam (in Scope 2) - except where indicated in the report as not conforming to newly introduced Scope 2 dual-reporting guidance; and other indirect GHG emissions from downstream logistics, business travel, waste disposal and Molson Coors Brewing Company's 42% stake in MillerCoors (in Scope 3).

GHG quantification is subject to inherent uncertainty due to factors such as incomplete scientific knowledge about the global warming potential of different GHGs and uncertainty around the models and parameters used in estimating GHG emissions.

This engagement was performed in accordance with the International Standard on Assurance Engagement (ISAE) 3000 (*Assurance Engagements other than Audits or Reviews of Historical Financial Information*) and the relevant subject matter specific to ISAE for GHG data (ISAE 3410, *Assurance Engagements on Greenhouse Gas Statements*).

The report follows the guidance laid out in the International Standard on Assurance Engagements 3000.

Corporate Citizenship has complied with the requirements for independence, professional ethics and quality control as stipulated by ISAE 3000.

Assurance work performed

The assurance work was commissioned in January 2016 and was completed on **9 May 2016**. Detailed records were kept of meetings and correspondence relating to the assurance. A team of two, led by an Associate Director, undertook the assurance process. A director acted as adviser to the group. The team has a range of professional and technical competencies and experience. For further information please refer to the website www.corporate-citizenship.com.

Corporate Citizenship's work has involved, but not been limited to, the following elements:

1. In-depth management interviews with key persons responsible for MCBC's environmental, health and safety performance data in order to understand MCBC's processes for management, reporting and performance improvement in these areas.
2. A review of internal procedures and guidelines used for data collection and reporting.

3. Site visits to three breweries, one in Molson Coors Europe (Smichov) and two in Molson Coors Canada (Vancouver and Granville Island) to observe operations and interrogate site-level data systems related to environmental, health and safety reporting.
4. A review of underlying data sources and substantiating evidence to support this year's reporting, in order to assess robustness of monitoring and reporting systems.
5. A review of the summation of Granville Island Brewery's total energy use and the apportioned amount of the Vancouver brewery's energy use that is associated with the Granville Island brand in order to assess the processes and procedures to be used to offset the Granville Island brand's carbon footprint in 2017.
6. A review of year-on-year environmental performance trends to identify any significant changes in operational eco-efficiency and investigate the reasons behind these trends.
7. A review of GHG calculations for accuracy and consistency with best practice guidelines.
8. A review of group-wide data consolidation and reporting to check for errors or omissions in data analysis, consistency with underlying data sets and reasonableness of reporting.

Conclusion

Based on the scope of work and assurance procedures performed, nothing came to our attention that causes us to believe that the key performance data described above is not prepared, in all material respects, in accordance with the GRI Principles for Defining Report Quality and the WRI/WBCSD GHG Corporate Accounting and Reporting Standard (Revised).

Corporate Citizenship Limited

London

9 May 2016

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