

**MOLSON COORS BREWING COMPANY**

**Environmental, Health  
and Safety  
Performance Data  
Third-Party Assurance**

**ISAE 3000 Statement**

July 5, 2017

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

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## The nature of the assurance

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

Corporate Citizenship has undertaken limited assurance of select environmental, health and safety performance data within MCBC's Environmental, Social, and Governance (ESG) report for the 12 month period ending December 31, 2016.

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

- Total energy use for MCBC and MillerCoors
- Total water usage for MCBC and MillerCoors
- Total solid waste and co-products for MCBC<sup>1</sup>
- Total greenhouse gas (GHG) emissions for MCBC and MillerCoors – Scope 1
- Total GHG emissions for MCBC and MillerCoors – Scope 2: location-based
- Total GHG emissions for MCBC and MillerCoors – Scope 2: market-based
- Total GHG emissions for MCBC and MillerCoors - Scope 3
- Total number of severe environmental incidents for MCBC
- Lost-time injury frequency rate for MCBC - Overall
- Occupational illness rate for MCBC - Employees

The data relates to business operations which are under MCBC's financial control. MCBC has operations in Canada, Europe and India, as well as the

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<sup>1</sup> Waste data for MillerCoors is excluded due to limited data availability at some sites.

MillerCoors joint venture in the United States. In 2016, MCBC had a 42% stake in MillerCoors for the majority of the year. The performance data, where reported for MillerCoors, comprise 42% of the joint venture's total figures for the period under review.

MCBC is entirely and solely responsible for the production and publication of the data assured, Corporate Citizenship for its assurance.

The ESG 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 (in Scope 1); indirect GHG emissions from purchased electricity, hot water and steam (in Scope 2); and other indirect GHG emissions from downstream transportation and distribution, fuel and energy-related consumption, 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 Engagements (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 December 2016 and was completed on July 5, 2017. Detailed records were kept of meetings and correspondence relating to the assurance. A team of two, led by a Senior Consultant, 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](http://www.corporate-citizenship.com).

Corporate Citizenship's work involved, but was 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 two breweries, one in Molson Coors Europe (Bocs) and one MillerCoors sites in the United States (Trenton) 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 year-on-year environmental performance trends to identify any significant changes in operational eco-efficiency and investigate the reasons behind these trends.
6. A review of GHG calculations for accuracy and consistency with best practice guidelines.
7. 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

July 5, 2017

# Contact

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