



Deloitte SA was appointed by SGS Group to perform certain specific agreed-upon procedures with respect to the SGS Sustainability Report for the year ended December 31, 2015. This engagement was undertaken in accordance with the International Standard on Related Services (ISRS 4400) as established by IFAC and applicable to agreed-upon procedures engagements. The procedures were performed solely to assist SGS Group in supporting their own assurance process conducted by SGS subcontracting assurers with respect to the SGS Sustainability Report for the year ended December 31, 2015.

Deloitte SA has not re-performed any procedures applied by the SGS subcontracted assurers to any information included in the SGS Sustainability Report, nor have they tested the SGS Sustainability management system or the underlying data and consequently they have not given any assurance on the SGS Sustainability Report or any of the information disclosed therein. This agreed-upon procedures report was issued only for the information of the SGS Group. In addition, a copy of the report was also provided to Global Reporting Initiative (GRI) for information purposes only.