



STATEMENT FROM EXTERNAL AUDITOR

Deloitte SA was appointed by the SGS Group to perform agreed-upon procedures with respect to SGS Sustainability Report for the year ended December 31, 2014. 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 the assurance process conducted by SGS subcontracted assurers with respect to SGS Sustainability Report for the year ended December 31, 2014. 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).