



AccountAbility

Setting the Standard for Sustainability



Independent Assurance Report on Internal Procedures at Bayer around Quality, Safety, and Efficacy of the Coppertone® product line

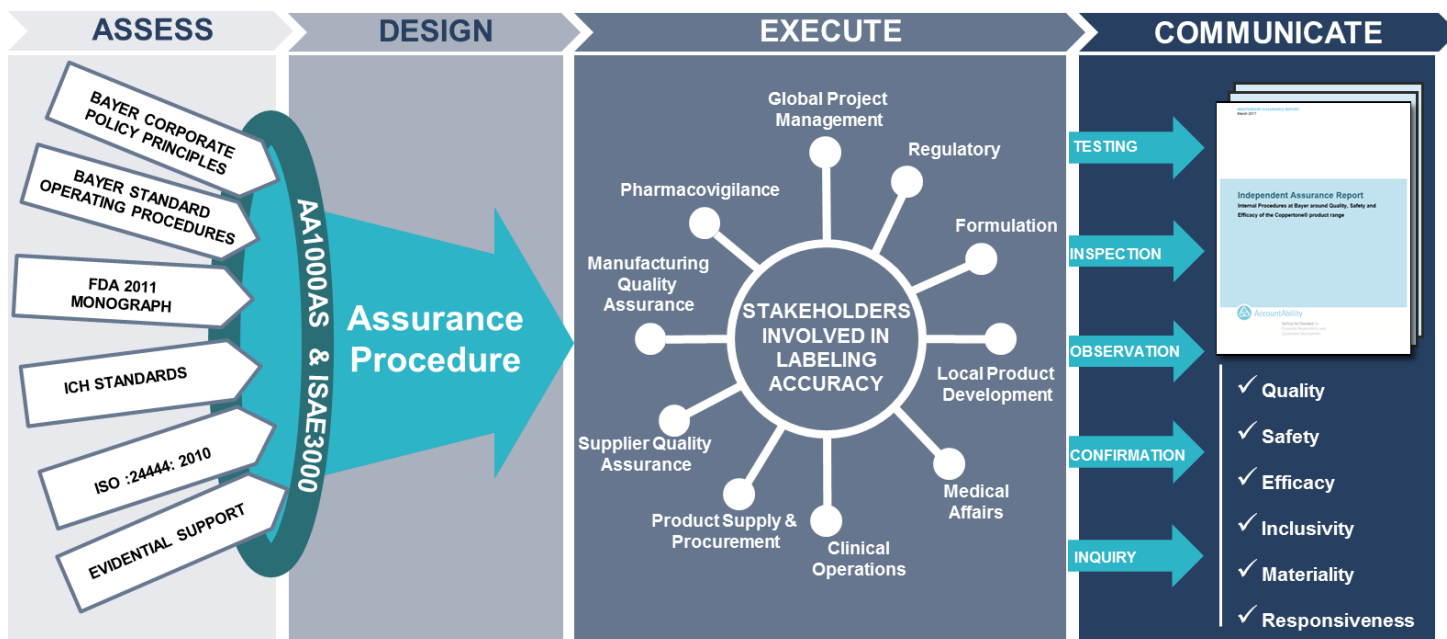
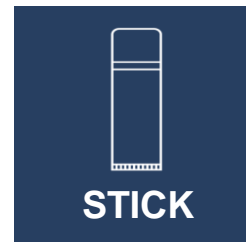
Scope of Independent Assurance

BAYER engaged AccountAbility to undertake an independent assurance to determine that appropriate **standard operating procedures** (“SOPs”), which reflect regulatory and industry guidelines, are applied as part of Bayer’s processes in **providing accurate labelling associated** to its **Coppertone® product line** (the “Products”) based on **quality, safety, and efficacy** aspects.

We have performed **limited assurance** procedures in accordance with **ISAE3000 (Revised)** – the International Standard on Assurance Engagement as well as **Type 2 Moderate** assurance procedures in accordance with the AccountAbility Assurance Standard (2008) – **AA1000AS**.

The scope of our work focused on the Product development and product launch SOPs and controls in the United States for the period spanning **January 1, 2016 through December 31, 2016**.

Product Forms



ASSURANCE STANDARDS

AA1000 AS

INCLUSIVITY

How Bayer identifies and includes participation of stakeholders in developing and achieving an accountable and strategic response to the subject matter.

MATERIALITY

How Bayer determines the relevance and significance of an issue to an organisation and its stakeholders.

RESPONSIVENESS

How Bayer responds to stakeholder issues that affect its performance, realised through actions, decisions and communications.

ISAE3000

QUALITY

How Bayer's SOPs are applied to ensure the defined quality requirements by internal and external stakeholders are met.

SAFETY

How Bayer's SOPs are applied to ensure the defined safety requirements by internal and external stakeholders are met.

EFFICACY

How Bayer's SOPs are applied to ensure the defined efficacy requirements by internal and external stakeholders are met.

SPF

Conclusion of Independent Assurance

Based on inquiries and evidence obtained, **nothing has come to our attention** that causes us to believe that Bayer has not, for the scope period spanning **January 1 2016 through December 31, 2016**:

- **Adopted, in all material respects, its Standard Operating Procedures and guidelines that adhere to the AccountAbility Principles 2008 – AA1000APS.**
- **Complied with its internal guidelines designed to deliver quality, safety and efficacy of its Products.**
- **Appropriately implemented quality assurance procedures, based on its interpretation of market regulation for the United States as related to the active ingredients, sun protection factor (“SPF”), water resistance, stability and broad spectrum properties on the label and packaging of its four product forms for all Bayer developed Products.**
- **Verified the work undertaken by third party testing labs to comply with market regulations in the United States related to the quality, safety and efficacy of the Products.**
- **Accurately labeled the ingredients and made appropriate claims on the packaging of its Products.**

* **DISCLAIMER:** The report is intended to summarize the assurance engagement undertaken for informational purposes. For the complete assurance report and conclusion, please refer to Bayer Consumer Health Division website.