

## Independent Third Party Assurance Statement

### **To the Board and stakeholders of Cigna Corporation:**

iCompli Sustainability, a division of BPA Worldwide, was commissioned by Cigna Corporation (Cigna) to provide independent third party assurance of specific sustainability performance data from its business operations during the period January 1, 2019, to December 31, 2019.

### **Assurance Standards**

This engagement has been managed in accordance with *ISO 14064-3: Greenhouse gases – Specification with guidance for the validation and verification of greenhouse gas assertions*. The assurance process was structured to meet the ‘limited’ level of assurance requirements.

### **Assurance Objectives and Scope**

The objective of the assurance engagement was to provide an independent assurance opinion on whether Cigna’s Scope 1 and location-based Scope 2 greenhouse gas (GHG) emissions:

- adhere to the ISO 14064-3 principles of relevance, completeness, consistency, accuracy, and transparency.
- are reported according to the requirements of the WBCSD/WRI Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard, Revised Edition (2004).

The organizational boundary of the verification was Cigna’s global commercial buildings and corporate fleet of vehicles and airplanes as defined using the operational control organizational boundary approach.

### **Assurance Approach and Limitations**

iCompli Sustainability conducted the verification in accordance with the requirements of *ISO 14064-3: Greenhouse gases – Specification with guidance for the validation and verification of greenhouse gas assertions*. iCompli Sustainability reviewed Cigna’s corporate “2019 GHG Inventory Calculation” (dated May 11, 2020) and evaluated the data for conformity with the requirements of the WBCSD/WRI Greenhouse Gas Protocol. Cigna’s reported Scope 1 and location-based Scope 2 GHG emissions were considered free of material misstatement if found to be within the defined materiality threshold of 5%. Cigna’s assertion was tested according to a risk-based approach and the review of controls to manage these risks, including:

- Management system and procedural review for accuracy, reliability and reproducibility;
- Verification of representative sources and processes;
- Quantification testing and re-calculation assessments;
- Reviews of relevant documents and records;
- Interviews of corporate personnel, including Express Scripts, Inc. real estate & facilities management, responsible for data management, and;
- Audit of a sample of original source energy consumption data (supplier invoices) representing a cross-section of Cigna’s global offices, as well as data from Cigna’s fleet management company.

Cigna reported the following specific sustainability performance data totals for the 2019 calendar year:

SUSTAINABILITY DATA INDICATOR	REPORTED TOTAL
Scope 1 GHG emissions	16,894 tonnes CO <sub>2</sub> e
Scope 2 GHG emissions (location-based & market-based)	119,427 tonnes CO <sub>2</sub> e

### **Conclusions**

Based on the process and procedures conducted, there is no evidence that Cigna’s GHG assertion:

- is not materially correct; and
- is not a fair representation of GHG data and information.



100 Beard Sawmill Rd., 6<sup>th</sup> Floor  
Shelton, CT 06484  
Phone 203-447-2800  
Fax 203-447-2900  
[www.icomplisustainability.com](http://www.icomplisustainability.com)

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### Recommendations

As part of the assurance engagement, iCompli Sustainability has provided Cigna with a series of recommendations to ensure the continual improvement of the collection, storage, analysis, and reporting of specific sustainability performance data at the corporate and facility level.

### Independence

iCompli Sustainability has not been responsible for the preparation of any part of the sustainability performance information, nor have we undertaken any commissions that would conflict with our independence. Responsibility for producing the sustainability performance information belonged to Cigna and its sustainability reporting advisors. iCompli Sustainability is, and remains, an independent assurer over the specific sustainability performance information.

### Attestation

A handwritten signature in black ink, appearing to read "Stephen Boles".

Stephen Boles, B.Sc., M.Sc., EP (Sustainability)  
Lead Verifier  
iCompli Sustainability  
Exeter, Ontario, Canada

A handwritten signature in black ink, appearing to read "Joe Rizzo".

Joe Rizzo  
Director, Sustainability Services  
iCompli Sustainability  
Shelton, Connecticut, USA

May 21, 2020