

## 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 activities during the period January 1, 2020, to December 31, 2020.

### **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 format of the engagement was structured to meet the ‘limited’ level of assurance requirements.

### **Assurance Objectives and Scope**

The objective of the assurance process was to provide an independent assurance opinion on whether Cigna’s Scope 1 and 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 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 “2020 GHG Inventory Calculation” (dated May 13, 2021) and evaluated the data for conformity with the requirements of the WBCSD/WRI Greenhouse Gas Protocol. Cigna’s reported Scope 1 and 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;
- Interview corporate personnel, and review relevant documents and records, and;
- Audit of a sample of original source activity data (supplier invoices) of energy consumption representing a cross-section of Cigna’s global offices, and data from Cigna’s fleet management company.

Cigna reported the following specific sustainability performance data totals for the 2020 calendar year:

SUSTAINABILITY DATA INDICATOR	REPORTED TOTAL	UNIT OF MEASURE
Scope 1 GHG emissions	12,814	Tonnes CO <sub>2</sub> e
Scope 2 GHG emissions	116,420	Tonnes CO <sub>2</sub> e
Scope 1 Energy Data	66,248,705	kWh
Scope 2 Energy Data	263,483,883	kWh
Year-on-Year Performance <sup>1</sup>	-2.6	Percent change
Performance towards GHG reduction target <sup>2</sup>	-37.9	Percent change

<sup>1</sup> Cigna global facility portfolio from 2019 to 2020 performance

<sup>2</sup> Cigna legacy domestic facility portfolio from 2013 baseline to 2019 performance

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### 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; and
- has not been prepared in accordance with the WBCSD/WRI Greenhouse Gas Protocol.

### 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



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



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

Shelton, Connecticut, USA  
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