Independent Assurance Statement to Sky Limited

ERM Certification and Verification Services (ERM CVS) was engaged by Sky Limited ('Sky') to provide limited assurance in relation to specified information in Sky's Bigger Picture Impact Report 2019 and Gender Pay Gap Report 2019 Infographic as set out below.

<table>
<thead>
<tr>
<th>Engagement summary</th>
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<td>Whether the 2019 data for the following subject matters, as identified by the symbol (A) on pages 56-59 of the Bigger Picture Impact Report 2019 and in the Gender Pay Gap Report 2019 Infographic (see Appendix 1 below) are fairly presented, in all material respects, in accordance with the reporting criteria:</td>
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**Carbon Emissions (tCO₂e) – (Sky Group, UK&I; Italy; Germany & Austria)**
- Carbon Intensity (tCO₂e/£m revenue)
- Total Scope 1 Carbon Emissions (tCO₂e)
- Total Scope 2 market based purchased energy Carbon Emissions (tCO₂e)
- Total Scope 2 location based purchased energy Carbon Emissions (tCO₂e)

**Health and Safety – (UK&I)**
- Total number of reported incidents
- Incident rate per 100,000 hours worked as defined by RIDDOR

**Employee Gender Diversity (Group number and % at 31 December 2019)**
- Senior Managers
- All Employees

**Gender Pay Gap (GPG) – (UK) as at 5 April 2019**
- Mean gender pay gap
- Median gender pay gap
- Mean bonus gender pay gap
- Median bonus gender pay gap
- Proportion of men who receive a bonus payment
- Proportion of women who receive a bonus payment
- Proportion of men and women in each quartile pay band

**Reporting criteria**
Sky’s internal Reporting Guidelines ('Bigger Picture Basis of Reporting (BoR)’), as referenced in the footnotes to the data tables on page 60 of the Bigger Picture Impact Report, and Sky’s internal GPG Basis of Reporting and Methodology.

**Assurance standard**
ERM CVS’ assurance methodology, based on the International Standard on Assurance Engagements ISAE 3000 (Revised).

**Assurance level**
Limited assurance.

**Respective responsibilities**
Sky Limited is responsible for preparing the data and for its correct presentation in reporting to third parties, including disclosure of the reporting criteria and boundary.
ERM CVS’s responsibility is to provide conclusions on the agreed scope based on the assurance activities performed and exercising our professional judgement.

**Our conclusions**
Based on our activities, nothing has come to our attention to indicate that the 2019 data for the selected indicators as listed above and identified with an (A) on pages 56-59 in the 2019 Bigger Picture Impact Report and the Gender Pay Gap Report 2019 infographic (see Appendix 1 below), are not fairly presented, in all material respects, with the reporting criteria.

**Our assurance activities**
Our objective was to assess whether the 2019 data for the selected indicators are reported in accordance with the principles of completeness, comparability (across the organisation) and accuracy (including calculations, use of appropriate conversion factors and consolidation). We planned and performed our work to obtain all the information and explanations that we believe were necessary to provide a basis for our assurance conclusions.

A multi-disciplinary team of sustainability and assurance specialists performed the following activities:

- Interviews with personnel at the Sky Head Office to understand and evaluate the data management systems and processes (including IT systems and internal review processes) used for collecting and reporting the selected data;
• A review of the indicator definitions and conversion factors for consistency with the reporting criteria;
• Assessed the independence, competence and capability of the Internal audit function as well as the design and implementation of their internal review procedures;
• Analysed and re-performed a sample of the Internal Audit team’s testing work related to the collation, validation and reporting of selected performance indicators at a Country and Group level;
• A review the results and findings following the internal year-end assurance activities at the corporate level which included a review of the data consolidation for the selected indicators; and
• Reviewing the presentation of information relevant to the scope of our work in the Report to ensure consistency with our findings.

The limitations of our engagement
The reliability of the assured data is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context. Our independent assurance statement provides no assurance on the maintenance and integrity of the website, including controls used to achieve this, and in particular whether any changes may have occurred to the information since it was first published.

Jennifer Iansen-Rogers
Head of Corporate Assurance
18 May 2020
ERM Certification and Verification Services, London
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ERM CVS is a member of the ERM Group. The work that ERM CVS conducts for clients is solely related to independent assurance activities and auditor training. Our processes are designed and implemented to ensure that the work we undertake with clients is free from bias and conflict of interest. ERM CVS and the ERM staff that have undertaken this engagement work have provided no consultancy related services to Sky Limited in any respect.