



Independent assurance report for the Sky Plc 2017/18 Annual Report and 2017/18 Bigger Picture Report

What we looked at: scope of our work

We have been engaged by Sky Plc (“Sky”) to perform a limited assurance engagement on selected responsible business data (“the subject matter”) reported in the Sky 2017/18 Annual Report (“the Report”) at www.sky.com/corporate and 2017/18 Bigger Picture Report at www.sky.com/biggerpicture for the year ended 30 June 2018.

Selected subject matter

No.	KPI	Scope
1	Female employees (# and %)	Group (UK and Ireland; Germany and Austria; Italy)
2	Female employees in senior management (# and %)	Group (UK and Ireland; Germany and Austria; Italy)
3	Female members of the Board (# and %)	Group (Sky Plc incorporating UK and Ireland)
4	Accident rate (accidents/100,000 hours worked)	UK and Ireland
5	CO ₂ e emissions relative to revenue (t/£m)	Group (UK and Ireland; Germany and Austria; Italy)
6	Absolute gross emissions (Scope 1 and Scope 2 location and market-based emissions) (tCO ₂ e)	Group (UK and Ireland; Germany and Austria; Italy)

The above subject matter has been assessed against the definitions and approaches in the 2017/18 Bigger Picture Basis of Reporting document (“Sky’s Reporting Criteria”).

What we found: our limited assurance opinion

Based on the scope of our work and the assurance procedures we performed, nothing has come to our attention that causes us to believe that the subject matter, as listed in the table above are materially misstated.

What standards we used: basis of our work and level of assurance

We carried out limited assurance on the selected KPIs in accordance with the International Standard on Assurance Engagements 3000 (Revised) (ISAE 3000 (Revised)). To achieve limited assurance the ISAE 3000 (Revised) requires that we review the processes, systems and competencies used to compile the KPIs on which we provide assurance. This is designed to give a similar level of assurance to that obtained in the review of interim financial information. It does not include detailed testing of source data or the operating effectiveness of processes and internal controls. This provides less assurance and is substantially less in scope than a reasonable assurance¹ engagement.

What we did: our key assurance procedures

To form our conclusions, we undertook the following procedures:

- Interviewed personnel at Sky, if deemed necessary or if additional information is required, including the Group responsible business team and those with operational responsibility for the assured indicators listed above;
- Read and analysed public information relating to Sky and industry responsible business practices and performance during the 2017/18 reporting period;
- Understood, analysed and re-performed a sample of the Sky Internal Audit team’s testing work relating to the collation, validation and reporting of selected responsible business performance data at Group or Business Unit level;
- Assessed the independence and capability of the Sky Internal Audit team performing procedures;

¹ The levels of assurance engagement are defined in ISAE 3000 (Revised). A reasonable level of assurance is similar to the audit of financial statements; a limited level of assurance is similar to the review of a half year financial report.

- Read Sky's 2017/18 Bigger Picture Basis of Reporting document ("Sky's Reporting Criteria") (www.sky.com/biggerpicture) for each of the assured KPIs and considered whether the detailed descriptions provided reasonably presented the methodology chosen by Sky to compile the KPIs presented; and
- Reviewed the content of the Bigger Picture section of the Annual Report and the Bigger Picture Report against the findings of the aforementioned procedures.

Limitations

In relation to our work performed on the subject matter, we note that our scope of work did not include examinations of the underlying data systems, or the accuracy of the underlying data in systems operated by Sky or third party data providers.

Respective responsibilities of Directors and independent assurance provider

Sky's responsibilities

The Directors are responsible for the preparation of the responsible business information and statements contained within Sky's Annual Report and Bigger Picture Report and for the Basis of Reporting. They are responsible for determining Sky's responsible business objectives and for establishing and maintaining appropriate performance management and internal control systems from which the reported information is derived.

Deloitte's responsibilities, independence and team competencies

Our responsibility is to express a conclusion on the selected subject matter as described within the scope of work above in accordance with our engagement letter. Our work has been undertaken so that we might state to Sky those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Sky for our work, for this report, or for the conclusions we have formed.

We conducted our engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised) *Assurance Engagements other than Audits or Reviews of Historical Financial Information* issued by the International Auditing and Assurance Standards Board. This standard requires that we comply with the independence and ethical requirements and to plan and perform our assurance engagement to obtain sufficient appropriate evidence on which to base our limited assurance conclusion. We performed the engagement in accordance with Deloitte's independence policies, which cover all of the requirements of the International Federation of Accountants' Code of Ethics and in some areas are more restrictive. The firm applies the International Standard on Quality Control 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

The maintenance and integrity of Sky's websites is the responsibility of the Directors; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported subject matter when presented on Sky's website.

The evidence gathering procedures for a limited assurance engagement are more limited than for a reasonable assurance engagement which is akin to a financial audit, and therefore less assurance is obtained than for a reasonable assurance engagement.

Our team consisted of a combination of Chartered Accountants with professional assurance qualifications and professionals with a combination of responsible business experience, including many years' experience in providing non-financial assurance.

We have confirmed to Sky that we have maintained our independence and objectivity throughout the year and in particular that there were no events or prohibited services provided which could impair our independence and objectivity.



Deloitte LLP
London, United Kingdom

03 August 2018

Appendix A: Figures reported in the Annual Report and Bigger Picture Report for the agreed-upon metrics listed in the Assurance Statement

The figures below are correct as at 03 August 2018. Any restatements relating to these figures should be agreed in writing with Deloitte prior to the publication of the Annual Report and Bigger Picture Report.

No.	Indicator	Group	UK and Ireland	Germany and Austria	Italy
1	Female employees (#)	11,481	8,276	1,295	1,910
	Female employees (%)	38%	35%	40%	49%
2	Female employees in senior management (#)	88	56	23	9
	Female employees in senior management (%)	27%	32%	19%	25%
3	Female members of the Board (#)	3	3	N/A	N/A
	Female members of the Board (%)	27%	27%	N/A	N/A
4	Accident rate (accidents/100,000 hours worked)	N/A	0.13	N/A	N/A
5	CO ₂ e emissions relative to revenue (t/£m)	8.40	9.33	3.43	9.04
6	Absolute gross emissions (Total Scope 1 and Scope 2 (location-based)) (tCO ₂ e)	114,084	83,352	6,940	23,791
	Total Scope 1 and Scope 2 (market-based) (tCO ₂ e)	73,062	37,516	4,663	30,882