

Independent Assurance Statement to Sky UK Limited

ERM Certification and Verification Services ('ERM CVS') was engaged by Sky UK Limited ('Sky') to provide limited assurance in relation to specified information in Sky's Impact Report 2020 as set out below.

Engagement summary	
Scope of our assurance engagement	<p>Whether the 2020 data for the following subject matters, as disclosed in the relevant data sections of the Sky Impact Report 2020 are fairly presented, in all material respects, in accordance with the reporting criteria:</p> <p>Carbon Emissions (Sky Group, UK&I; Italy; Germany & Austria)</p> <ul style="list-style-type: none"> • 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) <p>Employee Gender Diversity (Group number and % at 31 December 2020)</p> <ul style="list-style-type: none"> • Senior Managers • All Employees <p>Health and Safety (UK&I)</p> <ul style="list-style-type: none"> • Total number of reported incidents • Incident rate per 100,000 hours worked as defined by RIDDOR
Reporting criteria	Sky's internal Reporting Guidelines ('Basis of Reporting'), as referenced in the footnotes to the data tables of the Impact Report.
Assurance standard	ERM CVS' assurance methodology, based on the International Standard on Assurance Engagements ISAE 3000 (Revised).
Assurance level	Limited assurance.
Respective responsibilities	<p>Sky is responsible for preparing the data and for its correct presentation in reporting to third parties, including disclosure of the reporting criteria and boundary.</p> <p>ERM CVS' responsibility is to provide conclusions on the agreed scope based on the assurance activities performed and exercising our professional judgement.</p>

Our conclusions

Based on our activities, nothing has come to our attention to indicate that the 2020 data for the selected indicators as listed above and disclosed in the relevant data sections of the Impact Report 2020 are not fairly presented, in all material respects, with the reporting criteria.

Our assurance activities

Our objective was to assess whether the 2020 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.

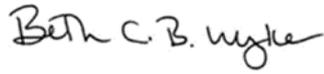
A multi-disciplinary team of sustainability and assurance specialists performed the following activities:

- Virtual interviews with Sky Head Office personnel 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 for consistency with the reporting criteria;
- A review of samples of documentary evidence supporting the underlying activity data on which the carbon emissions data are based;
- An analytical review of the underlying activity data from all sites and a check on the completeness and accuracy of the corporate data consolidation;
- A review of the accuracy of the calculations of the carbon emissions from the underlying activity data, including a review of the unit conversion and emission factors used in these calculations;
- A review of samples of evidence for the emission factors used to calculate the Scope 1 and Scope 2 carbon emissions;
- A review of the accuracy of the calculation of the carbon intensity, based on the carbon emissions assured and the revenue amounts for 2020 for Sky UK and Ireland and for Sky Group;
- A review of all health and safety incidents in the reporting year and of samples of evidence of reportable incidents to ensure incidents were correctly categorised and reported;
- A review of all employee data for the selected diversity indicators and a sample check on the completeness and accurate categorisation of employees; and

- A review of the information relevant to the scope of our work in the Impact Report 2020, 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. We have not independently audited or assured the revenue amounts for 2020 used in the calculations of the carbon intensity. Our work in relation to these amounts was limited to confirming consistency with the revenue amounts for 2020 disclosed in the financial statements of Sky UK and Ireland and Sky Group for the year ended 31 December 2020.



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29 June 2021
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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 in any respect.

Investment for Societal Impact Assurance Statement 2020 – Sky

Corporate Citizenship has conducted an assurance of Sky's use of the B4SI model to measure and report on its voluntary contributions to social activity for the calendar year 2020.

This review covers data for Sky UK and Ireland, Sky Italia and Sky Deutschland

Sky is an active member of B4SI. The B4SI measurement framework helps businesses to improve the management, measurement and reporting of their social impact. It moves beyond charitable donations to include the full range of contributions (time, in-kind and cash) made to social causes, and assesses the actual results for the community and for the business. (See <https://b4si.net> for more information).

As managers of B4SI, Corporate Citizenship have worked with Sky to ensure its operations understand the model and have applied its principles to the measurement of activity during 2020. Having conducted an assessment, we are satisfied that the data reflects the B4SI principles. Our work has not extended to an independent audit of the data.

Commentary

In 2021, B4SI evolved from its previous incarnation (LBG) to provide an expanded framework for a more holistic assessment of companies' contribution to society. In addition to the existing **Community Investment** measurement principles, the framework now includes modules to represent **Business Innovation for Social Impact** (investment in products and services for social benefit and **Procurement for Social Impact** (procurement spend diverted to social enterprises and other socially beneficial businesses).

It is encouraging to see that Sky's approach to delivering societal impact has evolved in line with these developments, through support to activities in both new elements of the model. Contributions to each type of activity have been calculated at:

- **Community investment:** £16.9m
- **Business Innovation for Social Impact** £3.1m
- **Procurement for Social Impact** £7.2m

Corporate Citizenship

www.corporate-citizenship.com

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