



# ASSURANCE STATEMENT

## SGS STATEMENT ON ASSURANCE of Credit Suisse Corporate Responsibility Report 2012

### SCOPE

SGS was commissioned by Credit Suisse to conduct an independent assurance of the GRI-based disclosure on sustainability in 2012. Our assurance scope included the GRI disclosure obligations and figures in accordance with the GRI Index published at [www.credit-suisse.com/responsibility](http://www.credit-suisse.com/responsibility). The scope of the assurance, based on the SGS Sustainability Report Assurance methodology, included all texts and 2012 data in accompanying tables contained in the printed Corporate Responsibility Report 2012 and referenced information on the webpage of Credit Suisse as quoted in the GRI Index. The assurance process did not consider any data from previous years.

### CONTENT

The Board of Directors or the Executive Board and the Management of the organisation are responsible for the details provided in the annual report and on the website and in the presentation. SGS was not involved in the preparation of any of the material included in the GRI Index and acted as an independent assessor of the data and text using the Global Reporting Initiative Sustainability Reporting Guidelines (2006) as a standard. The content of this Assessor's Statement and the opinion(s) it gives is the responsibility of SGS.

### CERTIFIER INDEPENDENCE AND COMPETENCIES

The SGS Group is active as a globally leading company in the areas of assurance, testing, verifying and certifying in more than 140 countries and provides services, including the certification of management systems and services. SGS confirms that it is independent from Credit Suisse. It is unbiased and no conflicts of interest exist with the organisation, its subsidiaries and beneficiaries. The assurance team was assembled based on knowledge, experience and qualifications for this assignment.

### METHODOLOGY

The SGS Group has developed a set of protocols for the assurance of Sustainability Reports based on current best practice guidance provided in the Global Reporting Initiative Sustainability Reporting Guidelines (2006). SGS also certified the environmental management systems of Credit Suisse (housekeeping only) in accordance with ISO 14001:2004. The assurance comprised the evaluation of external sources, meetings with relevant employees, a verification of the documentation and recordings as well as the validation of these with external institutions and/or beneficiaries, where required. Financial data drawn directly from independently audited financial accounts was not checked back to its source as part of this assurance process.

### OPINION

Based on the above methodology, we did not detect any instances from which we would have to conclude that the information and data disclosed by Credit Suisse and verified by SGS in accordance with the GRI Index 2012 may be incorrect. The information and data disclosed represent, to our mind, a fair and balanced picture of the sustainability efforts made by Credit Suisse in 2012. The management system based on the GRI indicators has improved and significant sustainability risks are well managed. There is room for improvement concerning the overall management of the sustainability risks, especially the setting of objectives based on the GRI indicators. Furthermore some indicators should be reported more accurately and precisely. We believe that the existing gaps are well under control due to corrective actions taken.

### SIGNED FOR AND ON BEHALF OF SGS

Jakob Koster, Lead Auditor  
Zurich, 7 March 2013

Elvira Bieri, Auditor

[www.SGS.COM](http://www.SGS.COM)