

Independent assurance statement

To the Management of Goldcorp Inc. ("Goldcorp"):

Scope of our engagement

Goldcorp is a member of the International Council on Mining & Metals ("ICMM") and is therefore committed to obtaining assurance over specified assertions in its Sustainability Report in accordance with ICMM's Sustainable Development ("SD") Framework: Assurance Procedure.

We have been engaged to provide limited assurance on the selected assertions and selected performance information below included in Goldcorp's Sustainability Report for the year ended 31 December 2017 (the "Sustainability Report"). Our limited assurance engagement was performed in accordance with the International Standard on Assurance Engagements 3000 *Assurance Engagements other than Audits or Reviews of Historical Financial Information* ("ISAE 3000"), the International Standard on Assurance Engagements 3410 *Assurance Engagements on Greenhouse Gas Statements* ("ISAE 3410"), and the ICMM SD Framework: Assurance Procedure. This engagement was conducted by a multidisciplinary team including assurance and sustainability practitioners.

Selected assertions

- ▶ **ICMM Subject Matter 1:** Goldcorp's assertion that it has aligned its sustainability policies and procedures with the 10 ICMM SD Principles and associated mandatory requirements set out in the 8 ICMM Position Statements in effect as at 31 December 2017.
- ▶ **ICMM Subject Matter 2:** Goldcorp's assertion that its material SD risks and opportunities are based on its own review of the business and the views and expectations of its stakeholders.
- ▶ **ICMM Subject Matter 3:** Goldcorp's assertion regarding the existence and status of implementation of systems and approaches used to manage the material SD risks and opportunities (or, "topics") as stated in the Sustainability Report.
- ▶ **ICMM Subject Matter 4:** Goldcorp's assertion regarding the following Specified Performance Indicators as defined by the *Global Reporting Initiative Standards* ("GRI Standards"):
 1. 303-1: Water withdrawal by source
 2. 303-3: Water recycled and used
 3. 305-1: Direct greenhouse gas ("GHG") emissions (Scope 1)
 4. 305-2: Energy indirect GHG emissions (Scope 2)
 5. 413-1: Percentage of operations with implemented local community engagement, impact assessments, and development programs.
- ▶ **ICMM Subject Matter 5:** Goldcorp's assertion regarding the Sustainability Report being in accordance with the core option of the GRI Standards as well as the GRI G4 *Mining and Metals Sector Disclosures* ("MMSD").

Criteria

- ▶ ICMM Subject Matter 1: ICMM's 10 SD Principles and the mandatory requirements set out in the 8 ICMM Position Statements.
- ▶ ICMM Subject Matter 2: Goldcorp's material SD risks and opportunities based on its review of the business and the views and expectations of its stakeholders in line with GRI Standards.
- ▶ ICMM Subject Matter 3: Goldcorp's description of systems and approaches used to manage its material SD risks and opportunities and the implementation of these systems and approaches.
- ▶ ICMM Subject Matter 4: The GRI Standards reporting criteria for specified disclosures 303-1; 303-3; 305-1; 305-2; 413-1, as well as *The Greenhouse Gas Protocol - A Corporate Accounting and Reporting Standard - Revised Edition (2012)* published by the World Resources Institute and the World Business Council for Sustainable Development (the "GHG Protocol").
- ▶ ICMM Subject Matter 5: The GRI Standards and the GRI G4 MMSD.

Goldcorp management's responsibilities

The Sustainability Report was prepared by the management of Goldcorp, who is responsible for the integrity of the assertions, statements, and claims made therein (including the assertions over which we have been engaged to provide limited assurance), the collection, quantification and presentation of the Specified Performance Indicators and the selection of and adherence to the stated criteria. In addition, Goldcorp management is responsible for the identification of stakeholders and the determination and prioritization of material topics based on its review of the business and the views and expectations of its stakeholders.

Goldcorp management is responsible for maintaining adequate records and internal controls that are designed to support the reporting process and ensure that the Sustainability Report is free from material misstatement whether due to fraud or error.

Our independence and quality control

In accordance with International Standards on Quality Control 1, EY 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.

We have complied with the independence and ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Limitations

Our scope of work did not include providing conclusions in relation to:

- ▶ The appropriateness of the criteria for the purposes described above.
- ▶ The completeness or accuracy of information relating to areas other than the subject matters.
- ▶ Information reported by Goldcorp other than in its Sustainability Report, such as information contained on its website.
- ▶ Any comparisons made by Goldcorp against historical data.
- ▶ Management's forward-looking statements.

Assurance procedures

The procedures performed in a limited level assurance engagement vary in nature and timing from and are less in extent than those in a reasonable level assurance engagement. Consequently, the level of assurance obtained in a limited level assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable level assurance engagement. Accordingly, we do not express a reasonable assurance opinion that specified assertions in Goldcorp's Sustainability Report have been fairly presented, in all material respects, in accordance with the criteria.

Our limited assurance procedures for the subject matters included but were not limited to:

- ▶ Interviewing a selection of staff and management, including senior executives, to gain an understanding of (1) the status of implementation of the ICMM SD Principles into Goldcorp's own strategy and policies and (2) Goldcorp's identification of SD risks and opportunities as determined through its review of the business and the views and expectations of its stakeholders.
- ▶ Reviewing selected documented policies and procedures and assessing alignment with 10 ICMM SD Principles and other mandatory requirements set out in the 8 ICMM Position Statements.
- ▶ Reviewing the Sustainability Report to determine whether (1) the description of the stakeholder engagement process is consistent with our understanding of the process based on the procedures we performed; (2) the material topics identified during our procedures

have been adequately disclosed; and, (3) Goldcorp has reported on its systems and approaches utilized to manage selected material SD risks and opportunities and whether their description is consistent with our understanding of those processes based on the procedures we performed.

- ▶ Interviewing selected personnel responsible for the Specified Performance Indicators to gain an understanding of the data collection and collation process.
- ▶ Undertaking analytical procedures and substantive testing on a limited sample basis over the Specified Performance Indicators.
- ▶ Reviewing the Sustainability Report content for the disclosure of performance information around the selected material SD risks and opportunities.

The sites selected for testing are representative of Goldcorp's diverse geographic locations. The sites visited included:

- ▶ Éléonore, Quebec, Canada
- ▶ Peñasquito, Zacatecas, Mexico

Our conclusion

Subject to the section on limitations above and on the basis of our procedures for this limited assurance engagement, we conclude that nothing has come to our attention that causes us to believe that the five subject matters are not, in all material respects, fairly presented in accordance with the stated criteria.



Ernst & Young LLP
Chartered Professional Accountants
Vancouver, Canada
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