

External Assurance Statement

by ISOS Group, LLC to Qualcomm, Inc.

2009 Qualcomm Social Responsibility (QSR) Report

Application Level: 'C+' *[Approved]*

What we looked at: scope of our work

Qualcomm has engaged ISOS Group to give assurance on the quality and extent of Profile Disclosures, Disclosures of Management Approach and Performance Indicators noted in the 2009 QSR. This assurance applies to Qualcomm's 2009 QSR report made public in April of 2010. The verification statement will be made public and submitted to the Global Reporting Initiative in August 2010. It does not extend to events occurring prior to Qualcomm's 2009 reporting cycle or to any updates that may be posted after these dates.

The scope of the assurance covers the economic, social and environmental performance data, both quantitatively and qualitatively expressed on behalf of Qualcomm's headquarters and subsidiaries. This assurance has been conducted through reviews of reported information and supporting documents that have been made available during the period of external assurance assessment period (June 21- August 15, 2010). The scope of the assurance does not include on-site visits, but rather a strict emphasis on report content and data verification. The external assurance statement, associated assessment tasks and the summarized report are to be used at the discretion of the company. It is the company's decision to implement suggestions made by ISOS Group in future reporting cycles.

Our methodology: basis of our work and level of assurance

ISOS Group administered the assurance process for Qualcomm through its experts following the G3 Framework established by the Global Reporting Initiative's G3 Guidelines and principles for defining report content and ensuring the quality of the reported information, while integrating independently developed tools for verification and elements from the Global Compact, Dow Jones Sustainability Index and the ISO 14000 series.

This external assurance exercise consists of four main tasks and one supplemental. Performance results are determined by ISOS Group's evaluation of reported information, corporate policies driving organizational change, data justifications supplied by key personnel, stakeholder feedback and controversies reported by external parties against weighted judgment criteria. Our approach entails a comprehensive verification of all reported indicators in order to guide clients through incremental progress.

An "Acceptable" score indicated by a 50% threshold is needed from the four main tasks in order to issue a '+' level. Based on the Credibility Check task, we sampled ten "Material Indicators" that were further analyzed through the Quantitative Review taking into consideration the minimum number of indicators required for a 'C' level report.

What we did: key assurance procedures

ISOS Group's assurance focused on verifying the content and quality of the report by using various assessment tools (tasks) accompanied by a summarized assessment report highlighting strengths, weaknesses and recommendations which support conclusions made in this final assurance statement and offer suggestions for improvement. ISOS determined the following tasks as necessary requirements for an application level 'C+' report: Content Alignment & Credibility Check, Quantitative Review, Qualitative Review, Sustainability Balance and Stakeholder Input.

Our findings were supported by conducting:

- ✓ an inspection of the documentation used for gathering, analyzing and aggregating the material quantitative data,
- ✓ investigation of procedures for determining material inclusiveness via random sampling and interviews, and
- ✓ inquiries of the central unit responsible for preparing the report as well as a select group of internal and external stakeholders.

What we found: our assurance opinion

In ISOS Group's opinion, the 2009 QSR Report is a fair representation of the Company's sustainability-related strategies, management systems and performance. The Report, along with referenced material in the 10K, and information posted on the company website meet the general content and quality requirements of the GRI G3 Framework. We have evaluated the Report's ability to address specific criteria within the following main tasks on a scale of 'Good', 'Acceptable', 'Fair' and 'Needs Improvement'.

- ✓ **Content Alignment & Credibility Check: GOOD.** Qualcomm has managed to accurately reference most reported indicators in the GRI Content Index. It is also apparent that the company's operational procedures are effective in preventing risks. Qualcomm's reporting efforts could be further improved by including a statement from the CEO on the value of the reporting process for the company, providing more details on the application of the Materiality Principle and defining a formal stakeholder engagement process.
- ✓ **Quantitative Review: ACCEPTABLE (10 Sample Indicators).** We believe that all data included in the report is accurate and that effective mechanisms are in place to track the reported information. Qualcomm should continue to ensure that its report contains a detailed reflection of the company's activities by correlating material issues related to goals and foreseen impacts with year to year regional and/or industry averages as points of comparison. The Human Rights & Economic categories could also be strengthened to enhance the organization's goals.
- ✓ **Qualitative Review: GOOD.** Within the reporting boundary set by Qualcomm, we do not believe that the Report omits relevant information that would influence stakeholder decisions or misrepresents significant economic, environmental and social impacts. Qualcomm's approach related to stakeholder inclusiveness could be further improved by expanding on the process of stakeholder engagement and its outcomes.
- ✓ **Sustainability Balance: GOOD.** The company was found to be consistent with their management approach, responsive to priority issues and aware of their specific sustainability context.

ISOS Group's responsibilities

ISOS and Qualcomm agreed to uphold confidentiality arrangements between the two entities regarding correspondence, data, and all other exchange prior to launching the public version of the report. ISOS refuses to issue any statements or publications that contradict with information made public by the company in order to maintain privacy of all persons, practices and systems involved. Our responsibility is to independently express conclusions on the reliability of management's assertions on selected subject matter as defined within the agreed scope of work and intended by Qualcomm in meeting all voluntary sustainability reporting disclosures. Our quantitative and qualitative assessments are based on the GRI G3 Guidelines. We are committed to expressing an opinion based on our work performed as to whether any issues have come to our attention causing us to believe that the material data has not been prepared in accordance with relevant criteria. The procedures selected are based on ISOS Group's professional judgment. Our responsibility in performing this external assurance is to the management of Qualcomm only in accordance with the terms agreed to with the company.

Statement of Independence

ISOS Group declares its independence from Qualcomm on any reporting activity except for the external assurance activity offered as a neutral 3rd party from the organization's interests. Therefore, there is no conflict of interest to the integrity of this assurance statement.



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