

Independent Limited Assurance Report to Biogen, Inc.

ERM Certification & Verification Services (“ERM CVS”) was engaged by Biogen, Inc. (“Biogen”) to provide limited assurance in relation to the selected information set out below and presented in Biogen’s 2023 Corporate Responsibility Report (the “Report”).

Engagement Summary

Whether the 2023 data for the following selected indicators are fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

Climate Data

- Scope 1 GHG Emissions [MTCO₂e]
- Scope 2 GHG Emissions (Location-based) [MTCO₂e]
- Scope 2 GHG Emissions (Market-based) [MTCO₂e]
- Scope 3 GHG Emissions (total emissions comprised of the following Scope 3 categories) [MTCO₂e]:
 - Category 1: Purchased Goods and Services
 - Category 2: Capital Goods
 - Category 3: Fuel-and-Energy Related Activities
 - Category 4: Upstream Transportation and Distribution
 - Category 5: Waste Generated in Operations¹
 - Category 6: Business Travel
 - Category 7: Employee Commuting
 - Category 8: Upstream Leased Assets
 - Category 9: Downstream Transportation and Distribution
 - Category 12: End of Life Treatment of Sold Products
- Total Scope 1 and 2 (Market based) GHG Emissions [MTCO₂e]
- Total Value Chain (Scope 1, 2 market-based, Scope 3 GHG Emissions) [MTCO₂e]

Air Emissions

- CO emissions [MT]
- NO_x emissions [MT]
- SO_x emissions [MT]
- VOCs emissions [MT]

Energy Data

- Total Energy (MWh)
 - Renewable Electricity [MWh]
 - Non-Renewable Energy [MWh]
 - Fossil Fuels (gas, oil, diesel, gasoline) [MWh]
 - Municipal Steam [MWh]
 - Electricity [MWh]
- Global Renewable Electricity [%]
- Renewable Energy Allocation [% of total Energy]

Water Data

- Total Water Use (ex. non-contact cooling water) [million m³]
- Total Water Reused/Recycled [%]
- Total Water Withdrawal [million m³]
 - Municipal Supply [million m³]
 - Fresh Surface Water [million m³]
 - Fresh Surface Water [million m³]
- Total Water Discharges [million m³]
 - Fresh Surface Water [million m³]
 - Wastewater [million m³]

Waste Data

- Total Non-hazardous Waste [MT]
 - Waste Reused [MT]
 - Waste Recycled [MT]
 - Waste Composted [MT]
 - Energy Recovery via Anaerobic Digestion [MT]
 - Waste to Energy [MT]

Scope of our
assurance
engagement

¹ Underlying waste data will not be subject to assurance for the purpose of the Scope 3 assurance.

- Incineration [MT]
- Waste to Landfill [MT]
- Waste to Landfill Diversion Rate [%]
- Recovery & Recycling Rate (Non-hazardous Reuse, Compost, and Recycled) [%]
- Total Hazardous and Biohazardous Waste [MT]

Social Data

- Total Supplier Diversity Spend [Million USD]
- Total Supplier Diversity Spend of US Spend [%]
- Women in Workforce [%]
- Women in Management [%]
- Women in Executive Team [%]
- Director-level and Above Positions Held by Racial Minorities (US Only) [%]

Safety Data

- Total Recordable Injury Rate [Cases/200,000 working hours]
- Days Away Case Rate [Cases/200,000 working hours]
- Contractor DACR [Cases/200,000 working hours]
- Collisions per Million Miles (US Fleet) [Collisions/million miles]

Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.

Reporting period	1 January 2023 – 31 December 2023
Reporting criteria	<ul style="list-style-type: none"> ● The GHG Protocol Corporate Accounting and Reporting Standard (WBCSD/WRI Revised Edition 2015) for Scope 1 and Scope 2 GHG emissions ● GHG Protocol Scope 2 Guidance (An amendment to the GHG Protocol Corporate Standard (WRI 2015) for Scope 2 GHG emissions ● The Corporate Value Chain (Scope 3) Accounting and Reporting Standard (WBCSD/WRI 2011) for Scope 3 GHG emissions ● OSHA Injury and Illness Recordkeeping and Reporting definitions. ● Biogen’s internal reporting criteria and definitions, as described in footnotes of the ESG Data Table in the Report
Assurance standard and level of assurance	<p>We performed a limited assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) ‘Assurance Engagements other than Audits or Reviews of Historical Financial issued by the International Auditing and Assurance Standards Board.</p> <p>The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.</p>
Respective responsibilities	<p>Biogen is responsible for preparing the Report and for the collection and presentation of the information within it, and for the designing, implementing and maintaining of internal controls relevant to the preparation and presentation of the Selected Information.</p> <p>ERM CVS’ responsibility is to provide a conclusion to Biogen on the agreed scope based on our engagement terms with Biogen, the assurance activities performed, and exercising our professional judgment.</p>

Our conclusion

Based on our activities, as described below, nothing has come to our attention to indicate that the 2023 data for the disclosures listed under ‘Scope’ above are not fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

Emphasis of matter

Without affecting our conclusion, we draw attention to the explanatory notes on page 73 of the Report relating to Category 9: Downstream Transportation and Distribution data, in particular the estimated immateriality of the category and unavailability of data for calculating Scope 3 GHG Emissions Category 9 at the time of reporting.

Our assurance activities

Considering the level of assurance and our assessment of the risk of material misstatement of the selected information a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but was not restricted to, the following:

- Evaluating the appropriateness of the reporting criteria for the selected information;
- Interviewing management representatives responsible for managing the selected data;
- Interviewing relevant staff to understand and evaluate the management systems and processes (including internal review and control processes) used for collecting and reporting the selected disclosures;
- A review at corporate level of a sample of qualitative and quantitative evidence supporting the reported information;
- An analytical review of the year-end data submitted by all locations included in the consolidated 2023 group data for the selected disclosures which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary;
- A visit to a Biogen facility in the U.S. to review source data and local reporting systems and controls;
- Confirming conversion and emission factors and assumptions used;
- Confirming Biogen's estimated GHG emissions for Scope 3 Category 9 are not material to Total Scope 3 GHG Emissions, and conducting a comparative analysis of this category within industry peers; and
- Reviewing the presentation of information relevant to the scope of our work in the Report to ensure consistency with our findings.

The limitations of our engagement

The reliability of the assured information 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.

Our independence, integrity and quality control

ERM CVS is an independent certification and verification body accredited by UKAS to ISO 17021:2015. Accordingly, we maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our quality management system is at least as demanding as the relevant sections of ISQM-1 and ISQM-2 (2022).

ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence and high ethical standards in their work. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial and free from bias and conflict of interest. Our certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of the IESBA Code relating to assurance engagements.

ERM CVS has extensive experience in conducting assurance on environmental, social, ethical and health and safety information, systems and processes, and provides no consultancy related services to Biogen in any respect.



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April, 26 2024

On behalf of:

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