

Independent Limited Assurance Statement to Biogen, Inc.

ERM Certification & Verification Services Incorporated (“ERM CVS”) was engaged by Biogen, Inc. (“Biogen”) to provide limited assurance in relation to the selected information set out below and presented in the Biogen’s 2022 Corporate Responsibility Report (the “Report”).

Engagement summary

Scope of our assurance engagement

Whether the 2022 data for the following selected disclosures 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 Total GHG Emissions (MTCO2e)
 - Scope 3: Category 1 GHG Emissions (MTCO2e)
 - Scope 3: Category 2 GHG Emissions (MTCO2e)
 - Scope 3: Category 3 GHG Emissions (MTCO2e)
 - Scope 3: Category 4 GHG Emissions (MTCO2e)
 - Scope 3: Category 5 GHG Emissions (MTCO2e)
 - Scope 3: Category 6 GHG Emissions (MTCO2e)
 - Scope 3: Category 7 GHG Emissions (MTCO2e)
 - Scope 3: Category 8 GHG Emissions (MTCO2e)
 - Scope 3: Category 12 GHG Emissions (MTCO2e)
- Total Value Chain (Scope 1, 2 market-based, Scope 3 GHG Emissions) (MTCO2e)

Carbon Neutrality

- Renewable Energy Certificates Retired (Biogen Operations) (MWh)
- Net Operational Emissions (Scope 1 and 2 [market-based]) (MTCO2e)
- Net Value Chain Emissions (Scope 1, 2, 3) (MTCO2e)

Energy Data

- Total Energy (MWh)
- Total Energy (non-renewable) (MWh)
 - Fossil Fuels (gas, oil, diesel, gasoline) (MWh)
 - District Steam (MWh)
 - Electricity (non-renewable) (MWh)
- Electricity (renewable) (MWh)
- Renewable Electricity (% of Total Electricity)
- Renewable Energy Allocation (% of total Energy)
- Fleet Efficiency (g CO2e/mile)

Water

- Total Net Water Use (million m3)
- Total Reused/Recycled Water (%)
- Total Water Withdrawal (million m3)
 - Municipal Supply (million m3)
 - Fresh Surface Water (million m3)
 - Rainwater (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)
 - Incineration (MT)
 - Waste to Landfill (MT)
- Waste to Landfill Diversion Rate (%)
- Recovery & Recycling Rate (Reuse, Compost, and Recycled) (%)
- Total Hazardous and Biohazardous Waste (MT)

	<p>Social Data</p> <ul style="list-style-type: none"> • Total Supplier Diversity Spend (Million USD) • Total Supplier Diversity Spend of US Spend (%) • Women in Workforce (%) • Women in Management (%) • Women in Executive Team (%) • Minorities in Management (US Only) (%) <p>Safety Data</p> <ul style="list-style-type: none"> • 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) <p>Air Emissions</p> <ul style="list-style-type: none"> • NOx emissions (MT) • SOx emissions (MT) • VOCs emissions (MT) • CO emissions (MT) <p>Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.</p>
Reporting period	January 1, 2022 – December 31, 2022
Reporting criteria	<ul style="list-style-type: none"> • WBCSD/WRI GHG Protocol (2004, as updated January 2015) for the Scope 1 and 2 GHG emissions, and Biogen's Value Chain Calculations Methodology for Scope 3 GHG emissions • GRI Sustainability Reporting Standards • Biogen's internal reporting criteria and definitions, as described in footnotes of the ESG Data Table
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 Information' issued by the International Auditing and Standards Board, and ISO14064:3 for the GHG verification of Greenhouse Gases.</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 Report.</p> <p>ERM CVS' responsibility is to provide conclusions to Biogen on the agreed scope based on our engagement terms with Biogen, the assurance activities performed and exercising our professional judgement. We accept no responsibility, and deny any liability, to any party other than Biogen for the conclusions we have reached.</p>

Our conclusion

Based on our activities, as described below, nothing has come to our attention to indicate that the 2022 data and information for the disclosures listed under 'Scope' above are not fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

Our assurance activities

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

- Interviews with management representatives responsible for managing the selected issues.
- Interviews with relevant staff to understand and evaluate the relevant 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 2022 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.
- In-person visit to Biogen HQ (Massachusetts, USA) including interviews with relevant staff to understand and evaluate the data management systems and processes, targets, goals and REC purchasing methodology, detailed Scope 3 methodology discussion and desk-based inquiries.
- Confirming conversion and emission factors and assumptions used.
- Desk-based review of source data and local reporting systems and controls
- 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 Parts A & B of the IESBA Code relating to assurance engagements.

The team that has undertaken this assurance engagement 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.



Beth Wyke
Head of Corporate Assurance Services
Malvern, PA

April 18, 2023