

Independent Assurance Statement to Biogen Inc.

ERM Certification and Verification Services, Inc. (“ERM CVS”) was engaged by Biogen Inc. (“Biogen”) to provide limited assurance in relation to specified 2021 environmental, safety and social data in Biogen’s 2021 Year in Review (“the Report”) as set out below.

Engagement summary	
Scope of our assurance engagement	Whether the 2021 data for the assurance indicators, as identified in bold in the “ESG Data Table” on https://www.biogen.com/en_us/esg-data-table.html are fairly presented, in all material respects, with the reporting criteria.
Reporting period	The data covered by the assurance relates to the year ending 31st December 2021.
Reporting criteria	WBCSD/WRI GHG Protocol (2004, as revised January 2015) for the Scope 1 and 2 GHG emissions; Biogen’s Value Chain Calculations Methodology for Scope 3 GHG emissions; Biogen’s internal reporting criteria and definitions as described in footnotes of the ESG Data Table; and GRI Sustainability Reporting Standards.
Assurance standard	ERM CVS’ assurance methodology, based on the International Standard on Assurance Engagements ISAE 3000 (Revised) and ISO14064:3 for the GHG verification of Greenhouse Gases.
Assurance level	Limited assurance.
Respective responsibilities	Biogen is responsible for preparing the Report and for the collection and presentation of the information within it. ERM CVS’ responsibility is to provide conclusions on the agreed scope based on the assurance activities performed and exercising our professional judgement.

Our conclusions

Based on our activities, nothing has come to our attention to indicate that the 2021 data for the selected indicators, as identified in **bold** in the “ESG Data Table” on https://www.biogen.com/en_us/esg-data-table.html are not fairly presented, in all material respects, with the reporting criteria.

Our assurance activities

A multi-disciplinary team of sustainability and assurance specialists performed a range of assurance procedures which varied across the disclosures covered by our assurance engagement, as follows:

- Interviews with management representatives responsible for managing the selected data;
- Interviews with relevant staff and data partners to understand and evaluate the management systems and processes (including internal review processes) used for collecting and reporting the selected data;
- An analytical review of the consolidated year end data for the selected disclosures which included testing the completeness and accuracy of corporate and site level data, including confirming conversion factors and assumptions used;
- A review at corporate level of a sample of qualitative and quantitative evidence supporting the reported information, including interviews with representatives to review reporting processes and consistency of reported annual data with selected underlying source data for each indicator, checked calculations and assessed the internal quality and assurance process; 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. Due to COVID travel restrictions, we planned our assurance engagement to include virtual visits. While we believe this approach does not affect our limited assurance conclusion(s) above, we draw attention to the possibility that if we had undertaken in person visits we may have identified errors and omissions in the assured information. Our independent assurance statement provides no assurance on the maintenance and integrity of the website, including controls used to achieve this, and in particular whether any changes may have occurred to the assured information since it was first published.

Our independence

ERM CVS is a member of the ERM Group. The work that ERM CVS conducts for clients is solely related to independent assurance activities and auditor training. Our processes are designed and implemented to ensure that the work we undertake with clients is free from bias and conflict of interest. ERM CVS and the staff that have undertaken work on this assurance exercise provide no consultancy related services to Biogen in any respect.

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