

Independent Assurance Statement to Biogen Inc.

ERM Certification and Verification Services (ERM CVS) was engaged by Biogen Inc. (Biogen) to provide limited assurance in relation to select 2018 data in Biogen's 2018 Corporate Citizen Report as set out below.

Engagement summary	
Scope of our assurance engagement	Whether the 2018 data for the assurance indicators, as identified in the "GRI Data Table" on https://biogencsr.com/gri-report are fairly presented, in all material respects.
Reporting criteria	Biogen's reporting criteria as described on https://biogencsr.com/gri-report , including the WBCSD/WRI GHG Protocol plus the 2015 Scope 2 Guidance and Biogen's Sustainability Data Collection and Reporting Procedure for Scope 3 categories.
Assurance standard	ERM CVS' assurance methodology, based on the International Standard on Assurance Engagements ISAE 3000 (Revised).
Assurance level	Limited assurance.
Respective responsibilities	Biogen is responsible for preparing the 2018 data for the select indicators and for its correct presentation of the information in reporting, including disclosure of the reporting criteria and boundary. ERM CVS's 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 2018 data for select indicators as defined in **bold** in the "GRI Data Table" on <https://biogencsr.com/gri-report> are not fairly presented, in all material respects, with the reporting criteria.

Our assurance activities

Our objective was to assess whether the selected data are reported in accordance with the principles of completeness, comparability (across the organisation) and accuracy (including calculations, use of appropriate conversion factors and consolidation). We planned and performed our work to obtain all the information and explanations that we believe were necessary to provide a basis for our assurance conclusions.

A multi-disciplinary team of EHS and assurance specialists performed the following activities:

- Interviews with relevant staff to understand and evaluate Biogen's data management systems and processes for the selected indicators (including IT systems and internal review processes) used for collecting and reporting the selected data;
- An analytical review of the data and a check on the completeness and accuracy of the corporate data consolidation, including conversion factors and emission factors used.
- A visit to the Biogen headquarters in Cambridge, Massachusetts to interview Biogen personnel and review program documentation, including calls with business level representatives to review local reporting processes and consistency of reported annual data with selected underlying source data for each indicator, checked calculations and assessed the local internal quality and assurance processes.
- Cross checking that the purchased Carbon Offsets, Renewable Energy Certificates (REC), Guarantees of Origin, International-RECs and Green Power Certificates were retired/managed according to Biogen's Sustainability Data Collection and Reporting Procedure, which includes the Carbon Neutral Methodology.
- An analytical review of the consolidated year end data.

The limitations of our engagement

The reliability of the assured data is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. We have not tested in detail the Trucost Environmentally Extended Input/Output model used to perform the calculations for GHG Scope 3 Categories 1, 2 and 12. It is important to understand our assurance conclusions in this context.



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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 ERM staff that have undertaken this engagement work have provided no consultancy related services to Biogen in any respect