

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 specified 2020 environmental, safety, and social data in Biogen's 2020 Year in Review as set out below.

Engagement summary	
Scope of our assurance engagement	Whether the 2020 data for the assurance indicators, as identified in bold in the "ESG Data Table" on https://biogen.com/en_us/yearinreview/datatable.html are fairly presented, in all material respects, with the reporting criteria.
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 Table; and GRI Sustainability Reporting Standards
Assurance standard	ERM CVS' assurance methodology, based on the International Standard on Assurance Engagements ISAE 3000 (Revised) and ISAE 3410 for GHG emissions
Assurance level	Limited assurance.
Respective responsibilities	Biogen is responsible for preparing the data and for its correct presentation in reporting to third parties, including disclosure of the reporting criteria and boundary. 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 2020 data for the selected indicators, as identified in **bold** in the "ESG Data Table" on https://www.biogen.com/en_us/yearinreview/datatable.html are not fairly presented, in all material respects, with the reporting criteria.

Emphasis of matter

Without affecting our conclusion, which is not modified, we draw attention to the explanatory notes provided by Biogen relating to the data in the "ESG Data Table", in particular the limitations relating to the data for the recordable injury rate and days away case rate, which should be read in conjunction with the data.

Our assurance activities

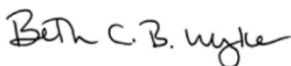
Our objective was to assess whether the selected data are reported in accordance with the principles of completeness, comparability (across the organisation) and accuracy (including calculations, use of appropriate conversion factors and consolidation). We planned and performed our work to obtain all 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 any changes to the data management systems and processes (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.
- Virtual interviews with Biogen personnel to 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 process.
- 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 Carbon Neutral Methodology.
- A 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. It is important to understand our assurance conclusions in this context. 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.



Beth Wyke
Partner, Corporate Assurance Services
15 April 2021



ERM Certification and Verification Services, London
www.ermcvs.com; email: post@ermcvs.com

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.