

# Independent Limited Assurance Report to Vertex Pharmaceuticals Incorporated

ERM Certification & Verification Services Incorporated (“ERM CVS”) was engaged Vertex Pharmaceuticals Incorporated (“Vertex”) to provide limited assurance in relation to the selected information set out below and presented in the Vertex 2023 Corporate Responsibility Report (the “Report”).

## Engagement summary

Limited assurance on whether the following specified indicators on environmental and accordance with the Reporting Criteria:

### **Environmental Indicators**

Greenhouse gas emissions:

- Total Scope 1 GHG emissions [MTCO<sub>2</sub>e]
- Total Scope 2 GHG emissions (location-based) [MTCO<sub>2</sub>e]
- Total Scope 2 GHG emissions (market-based) [MTCO<sub>2</sub>e]
- Total GHG Emissions (Scope 1 and Scope 2 (market-based)) [MTCO<sub>2</sub>e]

Waste:

- Non-hazardous waste [tons]
- Non-hazardous waste diverted from landfill (through recycling or composting) [tons]
- Non-hazardous waste recycled or composted [%]
- Waste diverted from landfill [%]
- Hazardous waste [tons]
- Laboratory and manufacturing waste recycled (waste generated from laboratory and manufacturing operations sent for recycling) [tons]

### **Safety Indicators**

- Total Recordable Incident Rate (TRIR) (number of injuries/illnesses per 200,000 hours)
- Days Away, Restricted or Transferred (DART) (number of cases per 200,000 hours)

**Scope of our assurance engagement**

**Reporting period**

1st January 2023 to 31st December 2023

**Our assurance activities**

## Basis of Reporting: Environmental and Safety Data

1. Overview
2. Reporting Criteria
3. Revision History

### 1. Overview

This Basis of Reporting document provides detail on the scope of reporting and the reporting criteria against which Vertex Pharmaceuticals, Inc prepares and reports environmental data for the annual Corporate Responsibility report, the corporate website, and other public disclosures. Reported figures includes estimates where actual data is unavailable. Estimates are based on historical data, spend data or other proxies.

We aim to update this document on a p9.6 (n)-0.8 (th72.9 (im)49 (7)-9.6 (d)-0.7 ( )13.2 (c)-5 0 Tc 0 Tw 15. (c93Td()Tj-0.004  
ges in methodology. This document was last updated March 2024.

following environmental and safety metrics:

#### Greenhouse Gas (GHG) Emissions

##### Scope 1

- Combustion of Fuels (including natural gas, diesel, propane gas, liquified petroleum gas, and gasoline)
- Transportation of materials, products, and employees (internal fleet and vehicles/ shuttles)
- Fugitive and Process Emissions

##### Scope 2

- Generation of Purchased Electricity

##### Scope 3

- Category 1: Purchased Goods and Services
- Category 2: Capital Goods
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- Waste:
  - Total Waste
  - Total Hazardous Waste
  - Total Non-hazardous Waste
  - Nonhazardous Waste Diverted from Landfill
  - % Nonhazardous waste Recycled or Composted
  - Laboratory and Manufacturing Waste Recycled
  - % Total Waste Diverted from Landfill
- Total Water Consumption
- % Square Feet of Buildings Operated That are Green Certified
- % Energy from Renewable Resources
- % Vertex-Operated Facilities with Water Stewardship Assessments Completed
- Safety
  - Total Recordable Incident Rate (TRIR)
  - Days Away, Restricted or Transferred (DART)

The reported metrics cover the previous calendar year (January 1st – December 31st).

Acquisitions, as aligned with the reporting boundary, are included as soon as the data becomes available but no later than 12 months after acquisition, unless otherwise stated. Divestments are removed from the data from date of divestment and retrospectively where a full business is divested. In alignment with the GHG Protocol, organic site closures are not retrospectively removed from the data.

The measuring and reporting of environmental performance data involves a degree of estimation and the use of assumptions. Significant is defined as greater than 5% of company emissions. Historic data is restated where material changes are made due to data improvements (e.g., refined estimation or calculation methodologies). Narrative is provided in the Corporate Responsibility Report to explain adjustments to prior years.

## 2. Reporting Criteria

### 2.1 Scope and Scope2 GHG Emissions:

2.1.1 **Scope 1 and Scope 2 GHG Emissions Inventory** Environmental data is collected and calculated at our operationally controlled sites using the Persefoni Climate Management and Accounting Platform. This includes stationary fuel combustions (natural gas usage, biogas usage, diesel usage, and propane gas usage); mobile fuel combustions (internal fleet), fugitive emissions (refrigerant usage and process gas usage) and purchased electricity. In cases of office facilities where Vertex is a partial occupant, emissions factors are used in the calculations based on the square footage occupied.

### 2.1.2 **Scope 1 GHG Emissions Factors and Global Warming Potential (GWP)**

- Fuel Emissions Factors associated to emissions factors for natural gas and other fuels, used for generators and US vehicles, are taken from Environmental Protection Agency (EPA) Emissions Factors for Greenhouse Gas Inventories.

- Scope 2 Market-Based GHG Emissions: Electricity emission factors for our Research and Development (R&D), and manufacturing sites are taken from Renewable Energy Certificates (RECs), Renewable Energy Guarantees of Origin (REGOs), Power Purchase Agreements (PPAs), or from renewable energy supplier is applied when available. If data is not available, Location-Based EPA e-GRID emissions factors is used as the source of current year for US sites and UK Government GHG Conversion Factors for the Company Reporting as the source of current year for UK sites. International Commercial Offices apply location-based IEA factors instead of residual mix factors and electricity intensities from the most current US Energy Information Administration Commercial Buildings Energy Consumption Survey.

## 2.2 Scope 3 GHG Emissions:

2.2.1 **Scope 3 GHG Emissions Inventory** Supply Chain and environmental data is collected and calculated at our operationally controlled regions from Scope 3 categories that are considered relevant and material for our operations using the Persefoni Climate Management and Accounting Platform.

2.2.2 **Scope 3 GHG Emissions Factors and Global Warming Potential (GWP)** Following emission factors set and GWP are used to calculate Scope 3 GHG Emissions:

- Exiobase- Monetary 3.8.2
- UK DEFRA Conversion Factors
- US EPA - EEIO Factors 2.0.1-411 AR5
- US EPA Emission Factor Hub
- Australian National Greenhouse Accounts (NGA) Factors
- Canada NIR- Generation Factor
- US EPA- eGRID Sub Region

## 2.3 Waste Metrics:

2.3.1 Waste metrics represent waste associated with our operations. This includes small scale renovations but excludes expansions and new building construction. All waste metrics for all our sites are calculated by the EHSS team. Emissions associated to waste operations are calculated using the Persefoni Climate Management and Accounting Platform.

2.3.2 Hazardous waste is defined by the country, region, 31.63 0 (l)3 0 (l)La(s)9.5 (lat)-2.9s)-1.3 (.014 Tw 29



### 3.0 Revision History

Name of Author	Version/Date	Description of Revisions
J. Isaac	2.0/31MAR2024	