

# Independent Limited Assurance Report

## on the 2021 non-financial reporting to the Corporate Governance and Sustainability Committee of Roche Holding Ltd, Basel

We have been engaged by the Corporate Governance and Sustainability Committee to perform assurance procedures to provide limited assurance on the non-financial reporting of Roche Holding Ltd and its consolidated subsidiaries ('Roche') for the year ended 31 December 2021 disclosed in the Annual Report 2021 ('Report') and prepared in accordance with the suitable criteria selected by Roche.

### Scope and Subject matter

Our assurance engagement relates to limited level of assurance on the specified non-financial information for the year ended 31 December 2021 disclosed in the Annual Report 2021.

The following specified data and information published in the Report is within the scope of our limited assurance engagement:

- the materiality determination process of Roche at Group level according to the requirements of the 'GRI Standards', as disclosed on pages 24 and 25 of the Report;
- the design of the sustainability risks and opportunities determination process based on Group level activities, disclosed on page 22 in the paragraph 'Risk management' of the Report;
- the correctness of the following consolidated key figures:
  - the people key figures in the graphs on page 93 of the Report;
  - the Safety, Security, Health and Environmental protection ('SHE') key figures (including greenhouse gas emissions for scope 1 & 2 and scope 3 resulting from business flights) in the tables and graphs on page 92 and pages 103 to 105 of the Report; and

- the key figures in relation to contributions in Switzerland, disclosed on page 121 of the Report.

### Criteria

The specified non-financial information was prepared by the Corporate Governance and Sustainability Committee of Roche based on the following criteria (the 'suitable Criteria'):

- the Roche materiality determination process at Group level based on the 'GRI Standards' published in October 2016 by the Global Reporting Initiative (GRI);
- the Roche Group internal non-financial reporting guidelines based on the 'Responsible Care Health, Safety and Environmental Protection reporting guidelines' published by the European Chemical Industry Council CEFIC and the 'GRI Standards' published in October 2016 by the Global Reporting Initiative (GRI);
- the defined guidelines, by which Safety, Security, Health and Environmental ('SHE'), people, contributions key figures, and sustainability risks and opportunities are internally gathered, collated and aggregated; and
- the Roche Group guideline 'Grants, donations and sponsorship (GSD) data collection process' disclosed on the website <https://www.roche.com/dam/jcr:f425f9f5-1ead-401b-a912-c9cad93db9cc/en/grants-donations-sponsorship-process.pdf> published in January 2020.

### Inherent limitations

The accuracy and completeness of the specified non-financial information are subject to inherent limitations given their nature and methods for determining, calculating and estimating such data.

In addition, the GHG quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emission factors and the values needed to combine emissions of different gases. Our assurance report therefore has to be read in connection with the publicly available individual Roche Group guidelines used by Roche, its definitions and procedures as well as on the third-party guidelines used to present the specified non-financial information performance.

### Responsibility of the Corporate Governance and Sustainability Committee

The Corporate Governance and Sustainability Committee of Roche Holding Ltd is responsible for the selection and application of the suitable Criteria, as well as for the preparation and presentation of the specified non-financial information in accordance with the suitable Criteria. This responsibility includes adequate record keeping as well as the design, implementation and maintenance of an internal control system as determined necessary to enable the preparation of the specified non-financial information that are free from material misstatement, whether due to fraud or error.

### Independence and quality control

We are independent of Roche Holding Ltd in accordance with the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code). We have fulfilled our other ethical responsibilities in accordance with the IESBA Code, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

PricewaterhouseCoopers AG applies International Standard on Quality Control 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### Practitioner's responsibility

Our responsibility is to perform an assurance engagement and to express a limited assurance conclusion on the 2021 specified non-financial information of Roche in the Report. We conducted our engagement in accordance with International Standard on Assurance Engagements ISAE 3000 (Revised) 'Assurance engagements other than audits or reviews of historical financial information' and, in respect of greenhouse gas emissions, with the International Standard on Assurance Engagements ISAE 3410 'Assurance Engagements on Greenhouse Gas Statements', issued by the International Auditing and Assurance Standards Board. Those standards require that we plan and perform our procedures to obtain limited assurance, on whether the specified non-financial information was prepared, in all material aspects, in accordance with the suitable Criteria.

Based on risk and materiality considerations, we performed our procedures to obtain sufficient and appropriate assurance evidence. The procedures selected depend on the assurance practitioner's judgement. A limited assurance engagement under ISAE 3000 (Revised) is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks. Consequently, the nature, timing and extent of procedures for gathering sufficient

appropriate evidence are deliberately limited relative to a reasonable assurance engagement and therefore less assurance is obtained with a limited assurance engagement than for a reasonable assurance engagement.

We performed the following assurance procedures, among others:

- **Review of the application of Roche Group guidelines**  
Reviewing the application of the Roche Group non-financial reporting and contributions guidelines;
- **Site visits and management inquiry**  
Remotely visiting selected Pharmaceuticals and Diagnostics sites in the USA, China, Taiwan and the UK. The selection was based on quantitative and qualitative criteria; Interviewing personnel responsible for internal non-financial reporting and data collection at the sites we visited and at the Group level to determine the understanding and application of Roche's non-financial and contributions guidelines;
- **Assessment of the key figures**  
Performing tests on a sample basis of evidence supporting selected SHE, contributions, and people key figures (e.g. Roche accident rate, energy consumption, emissions into the air, water usage and discharge, number of employees (full-time equivalents), percentage of women in total workforce) concerning completeness, accuracy, adequacy and consistency;
- **Review of documentation and analysis of relevant policies and principles**  
Reviewing relevant documentation on a sample basis, including Roche Group non-financial reporting policies, management of reporting structures and documentation;

Reviewing the principles of the Roche materiality process providing the definition for the development of its adherence to GRI's environmental, social and economic reporting requirements addressing the soundness of the identification process, determination of impacted stakeholders, peer and competition review, integration of relevant regulatory requirements, integration of key organisational values and objectives and report prioritisation of material aspects;  
Inspecting the integration of the sustainability risks and opportunities in the Group risk management process and its adherence to the suitable Criteria;

- **Assessment of the processes and data consolidation**  
Reviewing the management and non-financial reporting processes for SHE, people, and contributions key figures; and  
Assessing the aggregation process of data at Group level.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

#### Conclusion

Based on the procedures we performed and evidence obtained, nothing has come to our attention that causes us to believe that in all material respects, related to the 2021 specified non-financial information in the Report of Roche Holding Ltd for the year ended 31 December 2021, the following applies:

- the materiality determination process at Group level disclosed on pages 24 and 25 of the report does not comply with the principles of the "GRI Standards";

- the design of the sustainability risks and opportunities determination process at Group level is inconsistent with the information disclosed on page 22 in the paragraph "Risk Management" of the Report;
- the specified non-financial information mentioned in the subject matter section and published in the 2021 Report of Roche Holding Ltd are not correct in accordance with the suitable Criteria.

#### Restriction of use and purpose of the report

This report is prepared for, and only for, the Corporate Governance and Sustainability Committee of Roche Holding Ltd, and solely for the purpose of reporting to them on the 2021 specified non-financial information in the Report and no other purpose. We do not, in giving our conclusion, accept or assume responsibility (legal or otherwise) or accept liability for, or in connection with, any other purpose for which our report including the conclusion may be used, or to any other person to whom our report is shown or into whose hands it may come, and no other persons shall be entitled to rely on our conclusion.

We permit the disclosure of our report, in full only and in combination with the suitable Criteria, to enable the Corporate Governance and Sustainability Committee of Roche Holding Ltd to demonstrate that they have discharged their governance responsibilities by commissioning an independent assurance report over the specified non-financial information, without assuming or accepting any responsibility or liability to any third parties on our part. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the

Corporate Governance and Sustainability Committee of Roche Holding Ltd for our work or this report.

PricewaterhouseCoopers AG

Christophe Bourgoin      Annina Binder

Zurich, 3 February 2022

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