

# Roche Holding AG

Basel

Independent Assurance Report  
on the 2019 non-financial reporting

to the Corporate Governance and Sustainability  
Committee



# Independent Assurance Report

## on the 2019 non-financial reporting to the Corporate Governance and Sustainability Committee of Roche Holding AG

### Basel

We have been engaged to perform assurance procedures to provide assurance on the selected aspects on the website (Online Version) of the 2019 non-financial reporting of Roche Holding AG, Basel and its consolidated subsidiaries ('Roche').

#### Scope and subject matter

Our assurance engagement on reasonable or limited levels of assurance focused on the data and information for the year ended 31 December 2019 disclosed in the non-financial reporting section published on the Roche website <sup>(1)</sup> <http://www.roche.com/investors/reporting/non-financial-reporting/performance.htm> and marked with the label '✓ PwC CH'.

We have not carried out any work on data reported for prior reporting periods, nor have we performed work in respect of projections and targets.

#### Reasonable assurance

The following data and information published on the website <sup>(1)</sup> is within the scope of our reasonable assurance engagement:

- the key figures related to grants and donations to patient organisations, grants and donations to healthcare organisations, and sponsorships to healthcare and patient organisations, in all material aspects, disclosed in the section 'Being a trustworthy partner' on the website <sup>(1)</sup> and marked with the label '✓ PwC CH' (together 'the contributions key figures'); and
- the management of reporting processes with respect to the contributions key figures as well as the related control environment in relation to the data aggregation of these contributions key figures.

#### Limited assurance

The following data and information published on the website <sup>(1)</sup> is within the scope of our limited assurance engagement:

- the key figures disclosed in the sections 'Providing a great workplace' and 'Protecting the environment' as well as the key figures 'Community support by area' disclosed in the section 'Being a trustworthy partner' on the website <sup>(1)</sup> and marked with the label '✓ PwC CH'; and
- the management of reporting processes with respect to these key figures as well as the related control environment in relation to the data aggregation of these key figures.

#### Criteria

The management reporting processes with respect to the non-financial reporting and key figures were prepared by Roche based on the policies and procedures as set forth in the following:

- the Roche Group guideline 'Grants donations and sponsorship (GSD) data collection process' disclosed on the website <sup>(1)</sup>;
- 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);

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- the Roche Group internal Corporate Reporting Manual ‘Sustainability Reporting Guidance - Economic Performance’ issued 28 June 2018;
- the Roche materiality determination process at Group level based on the ‘GRI Standards’ published in October 2016 by the Global Reporting Initiative (GRI); and
- the defined guidelines, by which Safety, Security, Health and Environmental (‘SHE’), people, community support and contributions key figures, and sustainability risks and opportunities are internally gathered, collated and aggregated.


### Inherent limitations

The accuracy and completeness of non-financial indicators are subject to inherent limitations given their nature and methods for determining, calculating and estimating such data. Our assurance report should therefore be read in connection with Roche’s guidelines, definitions and procedures on its non-financial reporting performance.

### Roche’s responsibility

The Roche Corporate Governance and Sustainability Committee is responsible for both the subject matter and the criteria as well as for selection, preparation and presentation of the selected information in accordance with the criteria. This responsibility includes the design, implementation and maintenance of related internal control relevant to this reporting process that is free from material misstatement, whether due to fraud or error.

### Our responsibility

Our responsibility is to perform a limited or reasonable assurance engagement to express conclusions on the identified non-financial information selected and contained on the website <sup>(1)</sup> 2019 non-financial reporting of Roche. We planned and performed our procedures in accordance with the 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 (ISEA 3410) ‘Assurance Engagements on Greenhouse Gas Statements’, issued by the International Auditing and Assurance Standards Board. These standards require that we plan and perform the assurance engagement to obtain limited or reasonable assurance on whether the identified non-financial information as published on website <sup>(1)</sup> <http://www.roche.com/investors/reporting/non-financial-reporting/performance.htm> and marked with ‘ PwC CH’ are prepared, in all material aspects, in accordance with Roche’s policies and procedures, as well as the management and reporting processes together with the related control environment exist in relation to the data aggregation exist as designed and form an appropriate basis for reporting as well as give a fair picture of the non-financial performance of Roche.

A limited assurance engagement 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. The procedures selected depend on the assurance practitioner’s judgement.

### Our independence and quality controls

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm 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.

### Summary of the work performed

Our assurance procedures included, amongst others, the following work:

- *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*  
Visiting selected sites of Roche's Pharmaceuticals and Diagnostics divisions in the USA, Norway, China and Hong Kong. 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 Roche 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, people, community support and contributions, and people key figures (e.g. Roche accident rate, energy consumption, emissions to air, water usage and discharge, grants and donations to patient organisations, employee engagement rate, women in key leadership roles) 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 internal guidelines;
- *Assessment of the processes and data consolidation*  
Reviewing the management and non-financial reporting processes for SHE, people, community support and contributions key figures; and  
Assessing the aggregation process of data at Roche Group level.

We have not conducted any work on data other than outlined in the subject matter as defined above. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusions.

#### Reasonable assurance conclusion

Based on our work performed in our opinion the following applies in all material aspects:

- a) the 2019 contributions key figures as described in the scope and subject matter section and published on the website <sup>(1)</sup> <http://www.roche.com/investors/reporting/non-financial-reporting/performance.htm> and marked with '✓ PwC CH' are stated in accordance with the reporting criteria;
- b) the management and reporting processes with respect to the contributions key figures as well as the control environment in relation to the data aggregation of these contributions key figures are working as designed and provide an appropriate basis for the reporting; and
- c) the contributions key figures, disclosed in the section 'Being a trustworthy partner' on the website <sup>(1)</sup> and marked with '✓ PwC CH', give a fair picture of the non-financial performance of Roche.

#### Limited assurance conclusion

Based on our work performed nothing has come to our attention causing us to believe that in all material aspects:

- the 2019 key figures of Roche as described in the scope and subject matter section and published on the website <sup>(1)</sup> <http://www.roche.com/investors/reporting/non-financial-reporting/performance.htm> and marked with '✓ PwC CH' are not prepared and disclosed in accordance with the reporting criteria; and
- the management and reporting processes to collect and aggregate the key figures as described in the scope and subject matter section as well as the control environment in relation to the data aggregation work do not exist as designed.

PricewaterhouseCoopers AG

Christophe Bourgoïn

Fabienne Fricker

Zurich, 29 January 2020

<sup>(1)</sup> The maintenance and integrity of Roche's website is the responsibility of the Board of Directors; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the key figures or reporting criteria when presented on Roche's website.