

Independent Limited Assurance Statement 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 2022 Corporate Responsibility Report (the “Report”).

Engagement summary	
Scope of our assurance engagement	<p>Whether the 2022 information and data for the following selected indicators are fairly presented, in all material respects, in accordance with the reporting criteria.</p> <p><u>Environmental Indicators</u></p> <p>Greenhouse gas emissions:</p> <ul style="list-style-type: none"> • Total Scope 1 GHG emissions [MTCO₂e] • Total Scope 2 GHG emissions (location- and market-based) [MTCO₂e] • Total GHG Emissions (Scope 1 and Scope 2 (market-based)) [MTCO₂e] <p>Waste:</p> <ul style="list-style-type: none"> • 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] <p><u>Safety Indicators</u></p> <ul style="list-style-type: none"> • 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)
Reporting period	The data covered by the assurance will relate to year ending 31 December 2022.
Reporting criteria	<ul style="list-style-type: none"> • Vertex’s internal reporting criteria and definitions; • WBCSD/WRI GHG Protocol (2004, as updated January 2015) for the Scope 1 and 2 GHG emissions; • OSHA Injury and Illness Recordkeeping and Reporting definitions.
Assurance standard and level of assurance	<p>We performed a limited assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) ‘Assurance Engagements other than Audits or Reviews of Historical Financial Information’ issued by the International Auditing and Standards Board.</p> <p>The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.</p>
Respective responsibilities	<p>Vertex is responsible for preparing the Report and for the collection and presentation of the information within it, and for the designing, implementing, and maintaining of internal controls relevant to the preparation and presentation of the selected information.</p> <p>ERM CVS’ responsibility is to provide conclusions to Vertex on the agreed scope based on our engagement terms with Vertex, the assurance activities performed and exercising our professional judgement. We accept no responsibility, and deny any liability, to any party other than Vertex for the conclusions we have reached.</p>

Our conclusion

Based on our activities, as described below, nothing has come to our attention to indicate that the 2022 data and information for the disclosures listed under ‘Scope’ above are not fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

Our assurance activities

Considering the level of assurance and our assessment of the risk of material misstatement of the selected information, a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but was not restricted to, the following:

- Assessing the appropriateness of the reporting criteria for the selected information

- Interviews with management representatives responsible for managing environmental and safety data.
- A review at corporate level of a sample of qualitative and quantitative evidence supporting the reported information.
- An analytical review of the year-end data submitted by all locations included in the consolidated 2022 group data for the selected disclosures which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary.
- An in-person visit to Vertex's HQ in Boston, MA to conduct interviews with environmental and safety data owners and for review of data consolidation, waste calculation processes, outcomes of Vertex's own internal QA/QC procedures, and check on completeness of data.
- Virtual visits to two Vertex facilities/production sites (1 Harbor, MA; LC1, MA) to review source data and local reporting systems and controls.
- Desk-based review of source data for the top contributing sites to each key corporate waste metric including a sample of invoices.
- A review of renewable energy certificates (RECs) to confirm alignment with GHG Protocol criteria for applicable use.
- Confirming conversion and emission factors and assumptions used.
- Reviewing the presentation of information relevant to the scope of our work in the Report to ensure consistency with our findings.

The limitations of our engagement

The reliability of the assured information 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 independence, integrity and quality control

ERM CVS is an independent certification and verification body accredited by UKAS to ISO 17021:2015. Accordingly we maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our quality management system is at least as demanding as the relevant sections of ISQM-1 and ISQM-2 (2022).

ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence and high ethical standards in their work. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial and free from bias and conflict of interest. Our certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of Parts A & B of the IESBA Code relating to assurance engagements.

The team that has undertaken this assurance engagement has extensive experience in conducting assurance on environmental, social, ethical and health and safety information, systems and processes, and provides no consultancy related services to Vertex in any respect.

Beth C. B. Wyke

Beth Wyke
Head of Corporate Assurance Services
Malvern, PA

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ERM Certification & Verification Services Incorporated
www.ermcvs.com | post@ermcvs.com

ERM CVS

Basis of Reporting: Environmental and Safety Data

1. Overview
2. Reporting Criteria

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 periodic basis alongside our annual Corporate Responsibility Report to reflect any changes in methodology. This document was last updated June 2023.

Vertex reports the following environmental and safety metrics:

- Greenhouse Gas (GHG) Emissions
 - Scope 1
 - Combustion of Fuels (including natural gas, diesel, LPG, 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
 - Category 3: Fuel and Energy Activities
 - Category 4: Upstream Transportation and Distribution
 - Category 5: Waste Operations
 - Category 6: Business Travel
 - Category 7: Employee Commuting
 - Category 8: Upstream Leased Assets
 - Category 9: Downstream Transportation and Distribution
 - Category 12: End of Life
 - Category 13: Downstream Leased Assets

- 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
- % of Employees using Public Transportation to Commute (U.S.- and U.K.- based employees)
- % Square Feet of Buildings Operated That are Green Certified
- % Vertex-Operated Facilities with Water Stewardship Assessments Completed
- Safety
 - Total Recordable Incident Rate (TRIR)
 - Days Away, Restricted or Transferred (DART)

Hazardous waste is defined by the country, region, or state where the Vertex facility is located. Waste figures represent waste associated with our operations. This includes small scale renovations but excludes expansions and new building construction. Waste diverted from landfill includes both hazardous and non-hazardous waste via recycling, composting, fuel blending and incineration for repurposing or energy recovery. Waste data is a combination of actual data and some estimates.

Safety Metrics are obtained in accordance with OSHA 29 CFR Part 1904, *“Recording and Reporting Occupational Injuries and Illness”*. TRIR is defined as the percentage of employees injured per year (assuming 2000-hours work year). DART is defined as the number of Days Away, Restricted, or Transferred as a result of injuries or illnesses on the job (assuming 2000-hours work year). Lost Workday Rate is defined as the number of lost workdays per 100 full-time employees in any given time frame.

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 year numbers.

2. Reporting Criteria

Environmental data is collected at our operationally controlled sites. This includes electricity and natural gas usage, water usage, diesel usage, refrigerant usage, fleet, waste generation and other information. In cases of office facilities where Vertex is a partial occupant, emissions factors are used in the calculations based on the square footage occupied. Safety information is collected globally, and injury metrics are calculated by the occupational health team.

Global Warming Potential (GWP) Values are taken from *IPCC Fifth Assessment Report, 2014 (AR5)*.

Electricity Emissions Factors for Commercial Offices associated with each individual office location are taken from the *International Energy Agency (IEA) Emission Factors* database for the current year. Electricity and Natural Gas Intensities for commercial offices associated with each individual location are taken from the US Energy Information Administration (2012). Electricity emissions factors for our research and development (R&D), and manufacturing sites are taken from *EPA e-Grid Subregions* and *UK Government GHG Conversion Factors for the Company Reporting*.

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*) for the current year.

GHG Scope 1 and Scope 2 emissions, waste and safety data is audited externally by a third-party firm annually. The data is reported in our annual Corporate Responsibility report and to CDP Climate Change.