

Independent Assurance Statement to Biogen Inc.

ERM Certification and Verification Services, Inc. (ERM CVS) was engaged by Biogen Inc. (Biogen) to provide assurance in relation to selected 2017 data in Biogen's 2017 Corporate Citizen Report: Our Purpose, Our Impact (the Report).

Engagement Summary	
Scope:	Whether the 2017 data for the assured indicators, as identified in the "GRI Data Table" on https://biogencsr.com/gri-report are fairly presented, in all material respects, in accordance with the reporting criteria.
Reporting criteria used:	Biogen's reporting criteria as described on https://biogencsr.com/gri-report , including the WBCSD/WRI GHG Protocol plus the 2015 Scope 2 Guidance and Biogen's Sustainability Data Collection and Reporting Procedure for Scope 3 categories.
Assurance standards used:	ISAE 3000 International Standard for Assurance engagements and, for the GHG data ISO 14064-3:2006: Specification with guidance for the validation and verification of greenhouse gas assertions.
Assurance level:	Limited assurance.
Respective responsibilities:	Biogen is responsible for preparing the 2017 data for the selected indicators and for presentation of the information in the Report in accordance with their reporting criteria and definitions. ERM CVS's 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 2017 data for the selected indicators as identified in **bold** in the "GRI Data Table" on <https://biogencsr.com/gri-report> are not fairly presented, in all material respects, in accordance with the reporting criteria.

Our assurance activities

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 team of sustainability, GHG and assurance specialists performed the following key activities:

- Interviews with relevant staff to understand Biogen's reporting criteria and internal reporting processes for the selected indicators, including the use of its GHG and Carbon Neutrality methodologies and the various data management and reporting systems used for collecting, consolidating and reporting the data.
- A review of the calculations including conversion factors and emission factors used.
- Validating a risk-based selection of primary source data from corporate safety and employee databases as well as site level underlying data for the environmental indicators
- A visit to the Biogen headquarters in Cambridge, Massachusetts to interview Biogen personnel and review program documentation.
- 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 the Carbon Neutral Methodology.
- An analytical 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. We have not tested in detail the Trucost Environmentally Extended Input/Output model used to perform the calculations for GHG Scope 3 Categories 1, 2 and 12.

Commentary

We have provided Biogen with a separate, confidential report detailing our findings and making recommendations regarding its overall reporting processes and systems for its sustainability reporting.



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