



## INDEPENDENT LIMITED ASSURANCE REPORT

To: The Directors of AstraZeneca Plc

### Introduction and objectives of work

Bureau Veritas UK Limited ("Bureau Veritas") has been engaged by AstraZeneca Plc ("AstraZeneca") to provide limited assurance over sustainability activities reported in its *Sustainability Data Summary 2022* (the "Data Summary"). This Assurance Report applies to the related information included within the scope of work described below.

### Scope of work

Subject to the below exclusions, the scope of our work was limited to assurance over all the quantitative data within the Data Summary for the period 1st of January to the 31st of December 2022 (the "Selected Information").

### Reporting Criteria

The Selected Information has been prepared in accordance with internal definitions set by AstraZeneca in their sustainability strategy and the One SHE Procedure – Safety, Health & Environment Reporting document. Where relevant, internal definitions draw on externally available guidelines such as the Global Reporting Initiative and should also be read and understood together with the following external documents: AZ Standard Safety, Health and Environment as set out at <https://www.astrazeneca.com/content/dam/az/our-company/Documents/Safety-health-and-the-environment.pdf> and Expectations of Third Parties as set out at <https://www.astrazeneca.com/content/dam/az/PDF/Sustainability/Expectations-of-Third-Parties.pdf>.

The definitions for AstraZeneca's GHG reporting are aligned with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (revised edition), as set out in the "Greenhouse gas (GHG) reporting section of the Data Summary.

Footnotes included within the Data Summary should be read alongside the Selected Information.

### Limitations and Exclusions

Excluded from the scope of our work is the verification of information relating to:

- Any text and data reported under the Key targets and progress sections of the Data Summary, including but not limited to any percentage progress reported against previous years' performance, such as progress against restated 2015 baselines;
- Data for the Healthy Lung programme for 2021, which feeds into the cumulative 2022 numbers of "healthcare workers trained since 2010" and the reported millions of "people reached through Access to Healthcare programmes".
- Number of Healthcare workers trained under the Care in Cambodia programme;
- Additional data included in the footnotes of the Data Summary;
- Activities outside the defined verification period;
- Positional statements (expressions of opinion, belief, aim or future intention by AstraZeneca) and statements of future commitment;
- Financial data taken from the Data Summary and in some cases feeding into the calculation of Selected Information as these are audited by an external financial auditor. This includes but is not limited to any statements relating to production, sales, revenue and financial investments;



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- Other information included in the Data Summary other than scope defined above.

The following limitations should be noted:

- This limited assurance engagement relies on a risk based selected sample of sustainability data and the associated limitations that this entails.
- The reliability of the reported data is dependent on the accuracy of data collection and monitoring arrangements at market/site level, and it should be noted that not all the Selected Information was sampled at site level as part of this assurance.
- This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

### **Responsibilities**

The preparation and presentation of the Selected Information in the Data Summary is the sole responsibility of the management of AstraZeneca.

Bureau Veritas was not involved in the drafting of the Data Summary. Our responsibilities were to:

- Obtain limited assurance about whether the Selected Information has been appropriately and accurately prepared;
- Form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- Report our conclusions to the Directors of AstraZeneca.

### **Assessment Standard**

We performed our work to a limited level of assurance in accordance with International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after December 15, 2015), issued by the International Auditing and Assurance Standards Board.

### **Summary of work performed**

As part of its independent verification, Bureau Veritas undertook the following activities:

1. Conducted interviews with relevant personnel of AstraZeneca at both Corporate and site levels;
2. Carried out four virtual site audits, at the following sites: Gaithersburg – US, North Ryde – Australia, Snäckviken – Sweden, Wuxi – China. We also carried out one physical site visit at 2 Pancras Square, UK. Sites were selected through a risk-based approach following discussion with Bureau Veritas and AstraZeneca, with consideration of contribution to assured data, geographical distribution and type of operations;
3. Reviewed the data collection and consolidation processes used to compile the Selected Information, including assessing assumptions made, the data scope, and reporting boundaries;
4. Agreed a selection of the Selected Information to the corresponding source documentation;
5. Reviewed additional documentary evidence provided by AstraZeneca;
6. Reperformed a selection of aggregation calculations of the Selected Information;
7. Assessed the disclosure and presentation of the Selected Information to ensure consistency with assured information.



A 5% materiality threshold was applied to the assurance of the Selected Information. It should be noted that 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. 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.

## Conclusion

On the basis of our methodology and the activities and limitations described above, nothing has come to our attention to indicate that the Selected Information is not fairly stated in all material respects.

## Statement of Independence, Integrity and Competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety and social accountability with over 190 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified<sup>1</sup> Quality Management System which complies with the requirements of ISO 9001:2015, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, quality reviews and applicable legal and regulatory requirements which we consider to be equivalent to ISQM 1 & 2<sup>2</sup>.

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)<sup>3</sup>, across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities. We consider this to be equivalent to the requirements of the IESBA code<sup>4</sup>. The assurance team for this work does not have any involvement in any other Bureau Veritas projects with AstraZeneca.



## Bureau Veritas UK Limited

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<sup>1</sup> Certificate available on request

<sup>2</sup> International Standard on Quality Management 1 (Previously International Standard on Quality Control 1) & International Standard on Quality Management 2

<sup>3</sup> International Federation of Inspection Agencies – Compliance Code – Third Edition

<sup>4</sup> Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants