



## 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 the *AstraZeneca Annual Report and Form 20-F Information 2023 (the “Report”)*. The objective is to provide assurance to AstraZeneca and its stakeholders over the accuracy and reliability of the reported information and data. This Assurance Report applies to the related information included within the scope of work described below.

### Scope of work

Subject to the exclusions listed below, the scope of our work was limited to assurance over select information included within the following sections of the ‘Report’ for the period 1<sup>st</sup> January to the 31<sup>st</sup> December 2023 (the “Selected Information”):

- AstraZeneca at a Glance: all text and data under Positively impacting people, society and the planet
- Our Strategy and Key Performance Indicators, People and Sustainability Key Performance Indicators: all text and data under Our focus areas, How our strategy responds to global trends, How we progressed in 2023, Ambition 2030 workstreams, Key Performance Indicators
- Bioethics: all text and data under Clinical trial transparency, Research use of human biological samples and genomic information and Animals in research;
- Healthcare in low-and-middle-income countries: all text and data;
- Responsible sales and marketing: all text and data;
- Anti-bribery and corruption: all text and data;
- Responsible Supply Chain: all text and data;
- People and Sustainability: all text and data under Our performance in 2023;
- Performance indicators: all text and data under People and Performance Indicators: Sustainability;
- Human Rights: all text and data;
- Employee relations: all text and data;
- Workforce safety and health: all text and data;
- Sustainability strategy: all text and data including overview, our approach to sustainability, governance, benchmarking and assurance, and sustainability strategy;
- Access to healthcare: all text and data, including Achievements in 2023, Equitable access, Affordability and pricing and Health system resilience;
- Environmental Protection: all text and data, Achievements in 2023, Ambition Zero Carbon, Product Sustainability and Natural Resources;
- Ethics and transparency: all text and data under Achievements in 2023 and Code of Ethics;
- EU Taxonomy: all text and data under Assessment, Revenue, Capital expenditure, Operating expenditure and Taxonomy eligibility and alignment;
- Taskforce on Climate-related Financial Disclosures (TCFD) Statement
- Sustainability Supplementary Information: all text and data under Greenhouse Gas (GHG) reporting.

### Reporting Criteria

The Selected Information has been prepared in accordance with the AstraZeneca defined criteria and methodologies, available at the following locations:



- Sustainability Data Reporting Criteria 2023:  
<https://www.astrazeneca.com/content/dam/az/Sustainability/2024/pdf/Sustainability-Data-Reporting-Criteria-2023.pdf>
- Greenhouse Gas Methodologies 2023:  
<https://www.astrazeneca.com/content/dam/az/Sustainability/2024/pdf/Greenhouse-Gas-Methodologies-2023.pdf>
- The EU Taxonomy section is reported according to the EU Taxonomy Regulation (EU 2020/852) and the Climate Delegated Act (EU 2021/2139).
- The TCFD section is reported according to the Companies (Strategic Report) (Climate-related Financial Disclosure) Regulations 2022 and the Companies (Strategic Report) (Climate related Financial Disclosure) Regulations 2022.

### Limitations and Exclusions

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

- Data for the Healthy Lung programme for 2021 and 2022 which feeds into the reported millions of “people reached by our Access to Healthcare programmes”;
- With respect to the EU Taxonomy section of the Report, our verification of what AstraZeneca is reporting as eligible activities for 2023 does not extend to plans to ensure eligible activities are aligned in the future;
- 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 Report 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, such as Capital Expenditure and Operational Expenditure;
- Other information included in the Report 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 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 Report is the sole responsibility of the management of AstraZeneca.

Bureau Veritas was not involved in the drafting of the Report. 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.



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## 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 level;
2. Carried out three virtual site audits, at the following sites: Dublin College Park - Ireland, Gothenburg – Sweden and Mt. Vernon - USA. We also carried out two physical site visits at Macclesfield (UK) and Dunkirk (France). Sites were selected on the basis of a risk-based approach following discussion between 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 quantitative 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. However, the following should be noted:

- AstraZeneca applied a \$5m threshold at a project or activity level in aggregating information for analysis used to determine the percentage of Capex and Opex eligible activities under the EU Taxonomy, with activities below this threshold classified as not eligible. Whilst this approach reduces the activities and percentages reported as eligible, it is not considered to result in a material misstatement.

## 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.



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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.



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### **Bureau Veritas UK Limited**

Registered in England & Wales, Company Number: 1758622

Registered Office: Suite 206 Fort Dunlop, Fort Parkway, Birmingham, B24 9FD

### **London**

**1<sup>st</sup> February 2024**

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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