

INDEPENDENT ASSURANCE REPORT



To: The Stakeholders of AstraZeneca Plc

1. Introduction and Objectives of Work

Bureau Veritas UK Limited (“Bureau Veritas”) has been engaged by AstraZeneca Plc (“AstraZeneca”) to provide limited assurance over sustainability disclosures reported in the *AstraZeneca Annual Report & Form 20-F Information 2024* (the ‘Report’). The objective is to provide assurance to AstraZeneca and its stakeholders over the accuracy and reliability of the reported information and data.

2. Scope of Work

Subject to the exclusions listed below, the scope of our work was limited to assurance over data and information included in the following sections of the ‘Report’ for the period 1st January to 31st December 2024 (the ‘Selected Information’):

- AstraZeneca at a Glance: text and data under Positively impacting the health of people, society and the planet;
- Science and Innovation: text and data under Key Performance Indicators and number of new molecular entities delivered;
- People and Sustainability: text and data under 2024 developments, and Key Performance Indicators;
- Sustainable innovation: all text and data, including Pipeline governance, and Intellectual property;
- Patient safety and product quality: all text and data, including Ensuring quality and compliance, Pharmacovigilance, Patient safety, and Product quality;
- Business conduct: all text and data, including Standards and policies, Anti-bribery and anti-corruption, Responsible sales and marketing, Animals in research, and Supplier management;
- Cybersecurity and data privacy: all text and data, including Cybersecurity, and Data privacy;
- People and Sustainability – Summary and performance indicators: all text and data, including Our performance in 2024, Performance indicators – People, and Performance indicators - Sustainability;
- People: text and data under Human rights, Workforce safety and health;
- Talent attraction and retention: all text and data, including Talent acquisition, Development programmes, Coaching and recognition, and Employee relations;
- Sustainability: all text and data, including Overview, Our approach to sustainability, Governance, Benchmarking and assurance, and Community investment;
- Accessible and affordable healthcare: all text and data including Affordability and pricing, Patent protection and access, Early and post-trial access to medicines, Promoting access to healthcare products for priority diseases and in priority countries, Disease prevention, and Health system strengthening;
- Climate change: all text and data, including Transition plan for climate change, Climate governance, Scope 1 and 2 Decarbonisation levers, Scope 3 Decarbonisation levers, Climate adaptation and resilience;
- Pollution: all text and data including Product Sustainability Index, EcoPharmacoVigilance, Improper disposal, IHI PREMIER, Potential restriction of PFAS in Europe;

- Disclosure Statements: text and data under Our approach to sustainability reporting, and UK statutory sustainability reporting, EU Corporate Sustainability Reporting Directive, EU Taxonomy Disclosure, and Our material sustainability topics;
- Sustainability supplementary information: text and data under Greenhouse Gas (GHG) reporting, Material sustainability metrics definitions, Climate risk scenarios, and EU Taxonomy templates.

Our review also included an evaluation of AstraZeneca's Double Materiality Assessment (DMA) against the principles defined in Corporate Sustainability Reporting Directive (CSRD), Annex 1 ESRS 1 General Requirements, supplementing Directive 2013/34/EU and EFRAG Implementation Guidance IG1 Materiality Assessment.

3. Reporting Criteria

The Selected Information needs to be read and understood together with the AstraZeneca defined criteria and methodologies, as set out at the following locations:

- Sustainability Data Reporting Criteria 2024:
<https://www.astrazeneca.com/content/dam/az/Sustainability/2025/pdf/Sustainability-Data-Reporting-Criteria-2024.pdf>
- Greenhouse Gas Reporting Methodology 2024:
<https://www.astrazeneca.com/content/dam/az/Sustainability/2025/pdf/Greenhouse-Gas-Methodologies-2024.pdf>
- The EU Taxonomy section is reported according to the EU Taxonomy Regulation (EU 2020/852) and associated delegated acts, as well as the 'EU taxonomy threshold' section of the Sustainability Data Reporting Criteria 2024 referenced above.
- Material sustainability metrics definitions on pages 234-235 of the Report.

4. Limitations and Exclusions

Excluded from the scope of our work is assurance 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";
- Any percentage progress reported against previous years' performance, such as but not limited to progress against baselines;
- Text or data related to case studies in the Report, included in text boxes on pages 37, 49 and 55 of the Report;
- Activities outside the defined assurance period;
- Positional statements of a descriptive or interpretative nature, or of opinion, belief, aspiration or commitment to undertake future actions;
- 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, annual bonus determination, and financial investments, such as Capital Expenditure and Operational Expenditure;
- Other information included in the Report other than the Selected Information.

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 metering and other production measurement arrangements employed at site level, not addressed as part of this assurance.
- This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

5. Responsibilities

This preparation and presentation of the Selected Information in the Report are the sole responsibility of the management of AstraZeneca.

Bureau Veritas was not involved in the drafting of the Report or of the Reporting Criteria. Our responsibilities were to:

- obtain limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the Directors of AstraZeneca.

6. 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.

7. Summary of Work Performed

As part of our independent assurance, our work included:

1. Conducting interviews with relevant personnel of AstraZeneca;
2. Reviewing the data collection and consolidation processes used to compile Selected Information, including assessing assumptions made, and the data scope and reporting boundaries;
3. Reviewing documentary evidence provided by AstraZeneca;
4. Agreeing a selection of the Selected Information to the corresponding source documentation;
5. Reviewing AstraZeneca systems for quantitative data aggregation and analysis;
6. Assessing the disclosure and presentation of the Selected Information to ensure consistency with assured information;
7. Carrying out three virtual site visits, selected on a risk-based basis to: Canóvanas Puerto Rico, New South Wales Australia, Frederick USA;
8. Carrying out two physical site visits, selected on a risk-based basis to: Athlone Ireland, Snäckviken Sweden;
9. Reperforming a selection of aggregation calculations of the Selected Information;
10. Reviewing AstraZeneca's DMA against the principles defined in CSRD, Annex 1 ESRS 1 General Requirements, supplementing Directive 2013/34/EU and EFRAG Implementation Guidance IG1 Materiality Assessment.

A 5% materiality threshold was applied to this assurance. 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.

8. 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.
- The DMA conducted by AstraZeneca is not completed with reference to the principles defined in CSRD, Annex 1 ESRS 1 General Requirements, supplementing Directive 2013/34/EU and EFRAG Implementation Guidance IG1 Materiality Assessment.

9. 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 certified¹ 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 & 2².

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)³, 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 code⁴. The assurance team for this work does not have any involvement in any other Bureau Veritas projects with AstraZeneca.



Bureau Veritas UK Ltd

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¹ Certificate available on request

² International Standard on Quality Management 1 (Previously International Standard on Quality Control 1) & International Standard on Quality Management 2

³ International Federation of Inspection Agencies – Compliance Code – Third Edition

⁴ Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants