

Roche Holding Ltd

Basel

Independent practitioner's limited assurance report
on selected 2022 non-financial information to the
Corporate Governance and Sustainability Commit-
tee

Independent practitioner's limited assurance report

on selected 2022 non-financial information to the Corporate Governance and Sustainability Committee of Roche Holding Ltd, Basel

We have been engaged by the Corporate Governance and Sustainability Committee to perform assurance procedures to provide limited assurance on selected non-financial information (including the Greenhouse Gas (GHG) emissions) of Roche Holding Ltd and its consolidated subsidiaries ('Roche Group') for the period from 1 January 2022 to 31 December 2022 disclosed on the Roche website.

Scope and subject matter

Our assurance engagement relates to limited level of assurance on the selected non-financial information (including the GHG emissions) from 1 January 2022 to 31 December 2022 disclosed in the non-financial reporting section published on the Roche website ⁽¹⁾ <https://www.roche.com/investors/reports/performance> and marked with the label '✓ PwC CH'.

The following selected non-financial information (including the GHG emissions) published on the website is within the scope of our limited assurance engagement:

- the people key figures, in all material aspects, disclosed in the subsection 'Employees' of the section 'Our social impact' on the website ⁽¹⁾ and marked with the label '✓ PwC CH';
- the Safety, Security, Health and Environmental protection ('SHE') key figures (including greenhouse gas (GHG) emissions for scope 1 & 2 and scope 3 resulting from business travel), in all material aspects, disclosed in the section 'Our environmental impact' and in the subsection 'Employees' of the section 'Our social impact' on the website ⁽¹⁾ and marked with the label '✓ PwC CH';
- the key figures related to community support contributions, in all material aspects, disclosed in the subsection 'Communities' of the section 'Our social impact' on the website ⁽¹⁾ and marked with the label '✓ PwC CH'; and
- the key figure Grants, Sponsorships and Donations to Healthcare and Patient Organisations, in all material aspects, disclosed in the subsection 'Patient' of the section 'Our social impact' on the website ⁽¹⁾ and marked with the label '✓ PwC CH'.

Criteria

The selected 2022 non-financial information (including the GHG emissions) was prepared by the Corporate Governance and Sustainability Committee of Roche Holding Ltd based on the document "Basis for Preparation of Non-financial Information 2022" (the "suitable Criteria") which is available on the Roche website <https://a.story-blok.com/f/126832/x/c7efa7430e/nonfinancialreportingmetricsguidelines-basisforpreparation.pdf>.

Inherent limitations

The accuracy and completeness of the selected 2022 non-financial information (including the GHG emissions) are subject to inherent limitations given their nature and methods for determining, calculating and estimating such data. In addition, the greenhouse gas quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine factors related to the values needed to combine emissions of different gases. Our assurance report will therefore have to be read in connection with the document "Basis for Preparation of Non-financial Information 2022" used by Roche Group, its definitions and procedures as well as on the related third-party guidelines used to present the selected 2022 non-financial information.

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Corporate Governance and Sustainability Committee's responsibility

The Corporate Governance and Sustainability Committee of Roche Holding Ltd is responsible for the preparation and presentation of the non-financial information (including the GHG emissions) in accordance with the document "Basis for Preparation of Non-financial Information 2022". This responsibility includes the design, implementation and maintenance of the internal control system related to the preparation of the selected non-financial information that are free of material misstatement, whether due to fraud or error. Furthermore, the Corporate Governance and Sustainability Committee is responsible for the selection and application of the document "Basis for Preparation of Non-financial Information 2022" and adequate record keeping.

Independence and quality management

We are independent of Roche Holding Ltd in accordance with the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code). We have fulfilled our ethical responsibilities in accordance with the IESBA Code, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

PricewaterhouseCoopers AG applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Practitioner's responsibility

Our responsibility is to perform a limited assurance engagement and to express a conclusion on the selected 2022 non-financial information (including the GHG emissions) of Roche Group Roche published on the website ⁽¹⁾

<https://www.roche.com/investors/reports/performance> and marked with '✓ PwC CH'. We conducted our engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised) 'Assurance engagements other than audits or reviews of historical financial information' and the International Standard on Assurance Engagements 3410, Assurance Engagements on Greenhouse Gas Statements ('ISAE 3410'), issued by the International Auditing and Assurance Standards Board. Those standards require that we plan and perform our procedures to obtain limited assurance whether anything has come to our attention that causes us to believe that the selected 2022 non-financial information (including the GHG emissions) as published on the website ⁽¹⁾ <https://www.roche.com/investors/reports/performance> and marked with '✓ PwC CH' was prepared, in all material aspects, in accordance with the document "Basis for Preparation of Non-financial Information 2022".

Based on risk and materiality considerations, we performed our procedures to obtain sufficient and appropriate assurance evidence. The procedures selected depend on the assurance practitioner's judgement. A limited assurance engagement under ISAE 3000 (Revised) and ISAE 3410 is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks. Consequently, the nature, timing and extent of procedures for gathering sufficient appropriate evidence are deliberately limited relative to a reasonable assurance engagement and therefore less assurance is obtained with a limited assurance engagement than for a reasonable assurance engagement.

We performed the following assurance procedures, among others:

- *Review of the application of Roche guidelines*
Reviewing the application of the Roche Group selected non-financial reporting guidelines as per the document "Basis for Preparation of Non-financial Information 2022";
- *Site visits and management inquiry*
Visiting selected Pharmaceuticals and Diagnostics sites in Costa Rica, Spain, Switzerland and the USA. The selection was based on quantitative and qualitative criteria;
Interviewing personnel responsible for internal non-financial reporting and data collection at the sites we visited and at the Group level to determine the understanding and application of Roche Group's non-financial reporting guidelines as per the document "Basis for Preparation of Non-financial Information 2022";
- *Assessment of the key figures*
Performing tests on a sample basis of evidence supporting selected people key figures (e.g. percentage of women in executive positions), SHE key figures (e.g. energy consumption, water consumption, and hazardous

waste), community support contributions key figures, and Grants, Sponsorships and Donations to Healthcare and Patient Organisations key figure concerning completeness, accuracy, adequacy and consistency;

- *Review of documentation and analysis of relevant policies and principles*
Reviewing relevant documentation on a sample basis, including Roche non-financial reporting policies, management of reporting structures and documentation;
- *Assessment of the processes and data consolidation*
Reviewing the management and non-financial reporting processes for SHE, people, community support and Grants, Sponsorships and Donations to Healthcare and Patient Organisations key figures; and
Assessing the aggregation process of data at Roche Group level.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Conclusion

Based on the work we performed, nothing has come to our attention that causes us to believe that the selected 2022 non-financial information (including the GHG emissions) of Roche Group for the period from 1 January 2022 to 31 December 2022 disclosed on the website ⁽¹⁾ <https://www.roche.com/investors/reports/performance> and marked with '✓ PwC CH', is not prepared, in all material respects, in accordance with the document "Basis for Preparation of Non-financial Information 2022".

Intended users and purpose of the report

This report is prepared for, and only for, the Corporate Governance and Sustainability Committee of Roche Holding Ltd, and solely for the purpose of reporting to them on selected 2022 non-financial information (including the GHG emissions) disclosed on the website ⁽¹⁾ <https://www.roche.com/investors/reports/performance> and no other purpose. We do not, in giving our conclusion, accept or assume responsibility (legal or otherwise) or accept liability for, or in connection with, any other purpose for which our report including the conclusion may be used, or to any other person to whom our report is shown or into whose hands it may come, and no other persons shall be entitled to rely on our conclusion.

We permit the disclosure of our report, in full only and in combination with the suitable Criteria, to enable the Corporate Governance and Sustainability Committee to demonstrate that they have discharged their governance responsibilities by commissioning an independent assurance report over the selected 2022 non-financial information (including the GHG emissions), without assuming or accepting any responsibility or liability to any third parties on our part. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Corporate Governance and Sustainability Committee of Roche Holding Ltd for our work or this report.

PricewaterhouseCoopers AG

Christophe Bourgoin

Annina Binder

Zürich, 2 February 2023

The maintenance and integrity of Roche Holding Ltd's website and its content are the responsibility of the Corporate Governance and Sustainability Committee; the work carried out by the assurance provider does not involve consideration of the maintenance and integrity of Roche Holding Ltd's website, accordingly, the assurance provider accepts no responsibility for any changes that may have occurred to the specified non-financial information or suitable Criteria since they were initially presented on the website.