

## INDEPENDENT REASONABLE AND LIMITED ASSURANCE STATEMENT



**To: The Stakeholders of Amgen**

### Introduction and objectives of work

Apex Companies, LLC (Apex) has been engaged by Amgen to provide reasonable assurance of selected environmental and safety data and limited assurance on Scope 3 greenhouse gas (GHG) emissions. This assurance statement applies to the Subject Matter included within the scope of work described below.

This information and its presentation in Amgen's Environmental, Social & Governance 2023 Report ('the ESG 2023 Report') are the sole responsibility of the management of Amgen. Apex was not involved in the drafting of the ESG 2023 Report. Our sole responsibility was to provide independent assurance on the accuracy of the Subject Matter.

### Scope of work

The scope of our work was assurance over the following environmental and safety data included within the ESG 2023 Report for the period of calendar year 2023 (the 'Subject Matter'):

- Energy Use (Total, Direct and Indirect)
- Greenhouse Gas (GHG) Emissions
  - Scope 1
  - Scope 2 Location-Based Emissions (LBE)
  - Scope 2 Market-Based Emissions (MBE)
  - Scope 3 Upstream (Categories 1 – 7)
  - Scope 3 Downstream (Categories 9, 12 and 15)
- Water Withdrawal and Fate
- Waste Quantities and Disposition
- Recordable Case Rate (Amgen Staff and Contractors)
- Days Away Case Rate (Amgen Staff and Contractors)
- Lost-Time Injury Frequency Rate (Amgen Staff and Contractors)
- Environmental Notices of Violation
- Water and Energy Conservation Project-specific Reductions

Data and information supporting the Subject Matter were in some cases estimated rather than historical in nature.

Our assurance does not extend to any other information included in the ESG 2023 Report.

### Reporting Boundaries

The following are the boundaries used by Amgen for reporting sustainability data:

- Operational Control
- Energy, GHG emissions, Recordable Case Rate, Days Away Case Rate and Environmental Notices of Violation: Amgen facilities located worldwide.
- Water and Waste Metrics: Twelve manufacturing, research and development, and distribution facilities where data are collected, representing approximately 85 percent of Amgen's building square footage. The remaining facilities are primarily administrative offices.

### Reporting Criteria

The Subject Matter needs to be read and understood together with the description of the Subject Matter reporting criteria in the ESG 2023 Report. The reporting criteria for greenhouse gas emissions was the World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol Corporate Accounting and Reporting Standard and Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

## Limitations and Exclusions

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

- Text or other written statements associated with the ESG 2023 Report and amgen.com
- Activities outside the defined assurance period of Calendar Year 2023

This reasonable assurance engagement relies on a risk based selected sample of sustainability data and the associated limitations that this entails. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

## Responsibilities

This preparation and presentation of the Subject Matter in the ESG 2023 Report are the sole responsibility of the management of Amgen.

Apex was not involved in the drafting of the ESG 2023 Report or of the Reporting Criteria. Our responsibilities were to:

- obtain reasonable assurance about whether the Subject Matter 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 Amgen management.

## Assessment Standards

We performed our work in accordance with Apex's standard procedures and guidelines for external Assurance of Sustainability Reports and 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 Dec. 15, 2015), issued by the International Auditing and Assurance Standards Board. Greenhouse Gas Emissions were verified in accordance with and ISO Standard 14064-3 Second edition 2019-04 Greenhouse Gases - Part 3: Specification with Guidance for the Verification and Validation of Greenhouse Gas Statements.

A materiality threshold of  $\pm 5$ -percent was set for the assurance process.

## Summary of Work Performed

As part of our independent assurance, our work included:

1. Assessing the appropriateness of the Reporting Criteria for the Subject Matter;
2. Conducting interviews with relevant personnel at Amgen regarding data collection and reporting systems;
3. Reviewing the data collection and consolidation processes used to compile Subject Matter, including assessing assumptions made, and the data scope and reporting boundaries;
4. Reviewing documentary evidence provided by Amgen;
5. Agreeing a selection of the Subject Matter to the corresponding source documentation both remotely and during interviews with individuals responsible for reporting data at facilities located in Breda, The Netherlands, Dublin, Ireland and San Francisco, California;
6. Reviewing Amgen's systems for quantitative data aggregation and analysis; and
7. Assessing the disclosure and presentation of the Subject Matter to ensure consistency with assured information.

## Conclusion

On the basis of our methodology and the activities described above:

- The Subject Matter is presented in accordance with the Reporting Criteria and is, in all material respects, fairly stated; and
- It is our opinion that Amgen has established appropriate systems for the collection, aggregation and analysis of quantitative data within the scope of this assurance.

With respect to the Scope 3 GHG emissions, on the basis of our methodology and the activities described above:

- Nothing has come to our attention to indicate that the Subject Matter has not been properly prepared, in all material respects, in accordance with the Reporting Criteria; and
- It is our opinion that Amgen has established appropriate systems for the collection, aggregation and analysis of quantitative data within the scope of this assurance.

A summary of data within the scope of assurance for 2023 is attached.

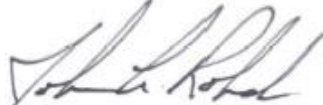
## Statement of Independence, Integrity and Competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

No member of the assurance team has a business relationship with Amgen, its Directors or Managers beyond that required of this assignment. We have conducted this verification independently, and there has been no conflict of interest.

The assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the verification of greenhouse gas emissions data.



John A. Rohde, Lead Verifier  
Apex Companies, LLC  
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Apex Companies, LLC  
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April 4, 2024

Summary of 2023 Data Subject to Assurance

Metric Type	Units <sup>(1)</sup>	2023 <sup>(2)</sup>
Total Combustion Onsite (Direct) <sup>(3)</sup>	1,000 GJ	1,775
Natural Gas	1,000 GJ	889
Diesel	1,000 GJ	885
Propane	1,000 GJ	2
Total Purchased Energy for Onsite Use (Indirect market-based) <sup>(3)</sup>	1,000 GJ	1,226
Fossil Fuel	1,000 GJ	135
Nuclear	1,000 GJ	0
Renewables	1,000 GJ	1,091
Total Purchased Energy for Onsite Use (Indirect location-based) <sup>(3)</sup>	1,000 GJ	1,226
Fossil Fuel	1,000 GJ	809
Nuclear	1,000 GJ	108
Renewables	1,000 GJ	308
On-site Renewable Generation	1,000 GJ	0.8
Total Energy for Onsite Facilities (does not include fleet)	1,000 GJ	3,001
Carbon (Scope 1 GHG emissions)	1,000 MT CO <sub>2</sub> Eq	153
Natural Gas	1,000 MT CO <sub>2</sub> Eq	47
Diesel	1,000 MT CO <sub>2</sub> Eq	62
Propane	1,000 MT CO <sub>2</sub> Eq	0.1
Sales Fleet	1,000 MT CO <sub>2</sub> Eq	30
Executive Air Travel	1,000 MT CO <sub>2</sub> Eq	5
Fugitive Refrigerant Emissions	1,000 MT CO <sub>2</sub> Eq	9
Cell Respiration	1,000 MT CO <sub>2</sub> Eq	0.4
Carbon (Scope 2 GHG emissions – market-based)	1,000 MT CO <sub>2</sub> Eq	12
Electricity	1,000 MT CO <sub>2</sub> Eq	10
Steam	1,000 MT CO <sub>2</sub> Eq	0.2
Fleet	1,000 MT CO <sub>2</sub> Eq	0.9
Carbon (Scope 2 GHG emissions – location-based)	1,000 MT CO <sub>2</sub> Eq	118
Electricity	1,000 MT CO <sub>2</sub> Eq	117
Steam	1,000 MT CO <sub>2</sub> Eq	0.2
Fleet	1,000 MT CO <sub>2</sub> Eq	0.9
Carbon (Scope 3 Upstream GHG emissions)	1,000 MT CO <sub>2</sub> Eq	1,057
Purchased Goods and Services (Category 1)	1,000 MT CO <sub>2</sub> Eq	633
Capital Goods (Category 2)	1,000 MT CO <sub>2</sub> Eq	203
Fuel- and Energy-Related Activities (Category 3)	1,000 MT CO <sub>2</sub> Eq	65
Upstream Transportation & Distribution (Category 4)	1,000 MT CO <sub>2</sub> Eq	66
Waste Generated in Operations (Category 5)	1,000 MT CO <sub>2</sub> Eq	2
Business Travel (Category 6)	1,000 MT CO <sub>2</sub> Eq	53
Staff Commuting (Category 7)	1,000 MT CO <sub>2</sub> Eq	35
Carbon (Scope 3 Downstream GHG emissions)	1,000 MT CO <sub>2</sub> Eq	327
Downstream Transportation and Distribution (Category 9)	1,000 MT CO <sub>2</sub> Eq	316
End of Life Treatment of Sold Products (Category 12)	1,000 MT CO <sub>2</sub> Eq	0.9
Investments (Category 15)	1,000 MT CO <sub>2</sub> Eq	10

<b>Carbon - Totals</b>		
Scope 1	1,000 MT CO2Eq	153
Scope 2 (Market-based)	1,000 MT CO2Eq	12
Scope 3	1,000 MT CO2Eq	1,384
Scope 1 and Scope 2 (Market-based)	1,000 MT CO2Eq	164
Scope 1 (Utilities) and Scope 2 (Market-based)	1,000 MT CO2Eq	120
<b>Carbon - Other</b>		
Carbon Offsets	1,000 MT CO2Eq	0
<b>Water</b>		
Total Water Withdrawal	1,000 CM	2,089 <sup>(4)</sup>
Municipal	1,000 CM	2,080
Other - (Reservoir) Trucked In	1,000 CM	-
Ground	1,000 CM	9
Water Fate	1,000 CM	2,085 <sup>(4)</sup>
Consumed into Products	1,000 CM	28
Lost to Evaporation	1,000 CM	509
Discharged to Treatment	1,000 CM	1,370
Discharged Directly to Environment	1,000 CM	178
Recycled	1,000 CM	609
Percentage of Water Recycled per Total Water Withdrawal	%	29
<b>Waste</b>		
Waste Recycling Rate (includes routine waste recycled, reused and composted)	%	53
Total Routine Waste	MT	10,019
Routine Hazardous Waste	MT	1,716
Recycled	MT	173
Incinerated for Energy Recovery	MT	1,066
Incinerated Not for Energy Recovery	MT	298
Landfilled	MT	140
Treated	MT	40
Routine Nonhazardous Waste	MT	8,304
Composted	MT	465
Reused	MT	123
Recycled	MT	4,537
Incinerated for Energy Recovery	MT	1,674
Incinerated Not for Energy Recovery	MT	102
Landfilled	MT	1,398
Treated	MT	5
Total Nonroutine Waste	MT	3,852
Total Packaging Used (Secondary Packaging)	MT	3,568

Safety		
Injury and Illness Rate – Beyond First Aid (Amgen Staff <sup>(5)</sup> )	Incidents per 100 Workers	0.17
Lost Day Case rate (Amgen Staff <sup>(5)</sup> )	Incidents per 100 Workers	0.09
Injury and Illness Rate – Beyond First Aid (Contractors)	Incidents per 100 contractors	0.34
Lost Day Case rate (Contractors)	Incidents per 100 contractors	0.09
Environmental Notices of Violation (NOVs)	Number	3

<sup>(1)</sup> Unit abbreviations:

GJ= gigajoules

MT CO<sub>2</sub>Eq = metric tons of carbon dioxide equivalents

CM = cubic meters

MT = metric tons

<sup>(2)</sup> Numbers in this table have been rounded

<sup>(3)</sup> Energy totals exclude non-reporting locations

<sup>(4)</sup> Total water withdrawal and total water fate may not be exactly equal due to potential differences in the precision of measurements.

<sup>(5)</sup> Amgen staff includes Amgen employees and contingent workers that are directly supervised by Amgen