



## VERIFICATION OPINION DECLARATION GREENHOUSE GAS EMISSIONS AND ENERGY

To: The Stakeholders of Gilead Sciences

APEX Companies LLC, (Apex) was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions and energy consumption reported by Gilead Sciences (Gilead) for the period stated below. This verification opinion declaration applies to the related information included within the scope of work described below.

The determination of the GHG emissions and energy consumption is the sole responsibility of Gilead. Gilead is responsible for the preparation and fair presentation of the GHG emissions and energy consumption statement in accordance with the criteria. Apex's sole responsibility was to provide independent verification on the accuracy of the GHG emissions and energy consumption reported, and on the underlying systems and processes used to collect, analyze and review the information. Apex is responsible for expressing an opinion on the GHG emissions and energy consumption statement based on the verification. Verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

**Boundaries of the reporting company GHG emissions and energy covered by the verification:**

- Operational Control
- Worldwide

**Types of GHGs:** CO<sub>2</sub>, N<sub>2</sub>O, CH<sub>4</sub>, HFCs

**GHG Emissions and Energy Statement:**

		2024	2025	YoY Change, 2025 vs 2024	% Change, 2025 vs 2024
<b>Electricity</b>					
Total Renewable Electricity (purchased and generated/consumed) <sup>1</sup>	MWh	134,175	186,318	52,143	39%
Total Non-Renewable Electricity <sup>1</sup>	MWh	56,519	78	-56,441	-99.9%
Total Electricity <sup>1</sup>	MWh	190,694	186,395	-4,299	-2%
<b>Energy</b>					
Total Energy <sup>1</sup>	MWh	446,940	424,797	-22,143	-5%
<b>Scope 1 and 2 Emissions</b>					
Scope 1 Emissions <sup>1</sup>	tCO <sub>2</sub> e	53,901	50,346	-3,555	-7%
Scope 2 Emissions (Market-based) <sup>1</sup>	tCO <sub>2</sub> e	17,096	45	-17,051	-99.7%
Scope 2 Emissions (Location-based) <sup>1</sup>	tCO <sub>2</sub> e	45,615	42,584	-3,031	-7%
Scope 1 + Scope 2 (Market-based) <sup>1</sup>	tCO <sub>2</sub> e	70,997	50,391	-20,606	-29%

MWh = Megawatt-hour

tCO<sub>2</sub>e = metric tons of carbon dioxide equivalent

YoY = Year over Year

Values may not sum to totals due to rounding.

<sup>1</sup> 2024 value revised subsequent to Apex's 2024 verification, due to receipt of additional or updated primary data and/or methodology revisions. Revised value is within 5% of Apex's 2024 verified value.

Data and information supporting the Scope 1 and Scope 2 GHG emissions statement were mostly historical in nature and were in some cases estimated.

**Period covered by GHG emissions and energy verification:**

- January 1, 2025 to December 31, 2025

**Criteria against which verification was conducted:**

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) GHG Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2)

**Reference Standard:**

- ISO 14064-3 Second Edition 2019-04: Greenhouse gases -- Part 3: Specification with guidance for the validation and verification of greenhouse gas statements

**Level of Assurance and Qualifications:**

- Limited
- This verification used a materiality threshold of 5% for aggregate errors in sampled data for each of the above indicators.

**GHG Verification and Energy Methodology:**

Evidence-gathering procedures included but were not limited to:

- Interviews with relevant personnel of Gilead;
- Site visits to Gilead manufacturing locations in El Segundo and La Verne, California;
- Review of documentary evidence produced by Gilead;
- Review of Gilead data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions and energy consumption; and
- Audit of sample of data used by Gilead to determine GHG emissions and energy consumption.

**Verification Opinion:**

Based on the process and procedures conducted, there is no evidence that the GHG emissions and energy consumption statement shown above:

- is not materially correct and is not a fair representation of the GHG emissions and energy consumption data and information; and
- has not been prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2).

It is our opinion that Gilead has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions and energy consumption for the stated period and boundaries.



**Statement of independence, impartiality 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.

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

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

The verification 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.

**Attestation:**

A handwritten signature in blue ink, appearing to read 'Jessica Jacobs'.

Jessica Jacobs, Lead Verifier  
ESG Program Manager  
APEX Companies, LLC  
Cincinnati, Ohio

A handwritten signature in blue ink, appearing to read 'Trevor Donaghu'.

Trevor Donaghu, Technical Reviewer  
ESG Director  
APEX Companies, LLC  
Pleasant Hill, California

June 10, 2026

*This verification opinion declaration, including the opinion expressed herein, is provided to Gilead Sciences and is solely for the benefit of Gilead Sciences in accordance with the terms of our agreement. We consent to the release of this declaration to the public or other organizations, but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this declaration.*



## INDEPENDENT ASSURANCE STATEMENT WATER AND WASTE

To: The Stakeholders of Gilead Sciences

APEX Companies LLC, (Apex) was engaged to conduct an independent assurance of the water and waste generation data reported by Gilead Sciences (Gilead) for the period stated below. This independent assurance statement applies to the related information included within the scope of work described below.

The determination of the water and waste generation data is the sole responsibility of Gilead. Apex's sole responsibility was to provide independent assurance on the accuracy of the data reported, and on the underlying systems and processes used to collect, analyze and review the information. Apex is responsible for expressing an opinion on the water and waste generation data based on the assurance. Verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

### Boundaries of the reporting company water and waste generation data covered by the assurance:

- Operational Control
- Worldwide
- Exclusions from the data assertion:
  - The assertion only includes sites for which actual water data or waste generation data was available.

### Data Reported:

		2024	2025	YoY Change, 2025 vs 2024	% Change, 2025 vs 2024
<b>WATER</b>					
---Owned and Leased Sites, where data is available					
Total Water Withdrawal	ML	633 <sup>1</sup>	526	-107	-17%
Total Potable Water Withdrawal	ML	633 <sup>1</sup>	526	-107	-17%
Total Non-potable Water Withdrawal	ML	0.08	0.07	0	-16%
Total Water Consumption	ML	110 <sup>3</sup>	122	12	11%
Total Water Discharge	ML	523 <sup>3</sup>	404	-119	-23%
Total Onsite Generated Recycled Water	ML	0.3 <sup>3</sup>	0.3	0	-14%
---Owned Sites					
Total Water Withdrawal	ML	550	458	-93	-17%
Total Potable Water Withdrawal	ML	550	458	-93	-17%
Total Non-potable Water Withdrawal	ML	0.08	0.07	0	-16%
Total Water Consumption	ML	95 <sup>3</sup>	108	13	14%
Total Water Discharge	ML	455 <sup>3</sup>	350	-106	-23%
Total Onsite Generated Recycled Water	ML	0.3 <sup>3</sup>	0.3	0	-14%
---Sites in Water Stressed regions					
Total Water Withdrawal	ML	- <sup>2</sup>	307	307	0%

		2024	2025	YoY Change, 2025 vs 2024	% Change, 2025 vs 2024
<b>WASTE</b>					
<b>---Nonhazardous Waste Generation in Metric Tons by Method of Disposal</b>					
Composting	MT	1,464 <sup>1</sup>	1,607	143	10%
Incineration	MT	2	5	3	121%
Incineration with energy recovery	MT	385 <sup>1</sup>	285	-100	-26%
Landfill	MT	1,536 <sup>4</sup>	1,200	-336	-22%
Others	MT	0	0	0	0%
Recyclables	MT	2,953 <sup>1</sup>	2,820	-132	-4%
Reuse	MT	427	313	-114	-27%
<b>TOTAL NON-HAZARDOUS WASTE</b>	<b>MT</b>	<b>6,768<sup>1</sup></b>	<b>6,230</b>	<b>-538</b>	<b>-8%</b>
<b>---Hazardous Waste Disposal in Metric Tons by Method of Disposal</b>					
Deep well injection	MT	1,628	1,079	-549	-34%
Incineration	MT	1,466 <sup>1</sup>	1,995	529	36%
Incineration with energy recovery	MT	1,042	544	-499	-48%
Landfill	MT	94	55	-39	-41%
Neutralization	MT	0	7	7	0%
Other	MT	2	0	-1	-82%
Recovery	MT	53	36	-17	-32%
Recyclables	MT	60 <sup>1</sup>	26	-34	-56%
<b>TOTAL HAZARDOUS WASTE</b>	<b>MT</b>	<b>4,345<sup>1</sup></b>	<b>3,742</b>	<b>-602</b>	<b>-14%</b>

ML = megaliters, MT = metric tonnes

YoY = Year over Year

<sup>1</sup> Value revised subsequent to Apex's 2024 verification, due to receipt of additional data and/or methodology revisions. The revised value is within 5% of Apex's 2024 verified value.

<sup>2</sup> Value is reported for the first time with 2025 data. Value not available for 2024.

<sup>3</sup> Value is reported for the first time. 2024 data is available, but only 2025 value has been verified.

<sup>4</sup> Value revised subsequent to Apex's 2024 verification, due to receipt of additional data and/or methodology revisions. The revised value is more than 5% greater than Apex's 2024 verified value.

**Period covered by the water and waste generation data assurance:**

- January 1, 2025 to December 31, 2025

**Criteria against which assurance was conducted:**

- CDP Guidance for Companies Reporting on Water on Behalf of Investors and Supply Chain Members
- Company Internal Protocol

**Reference Standard:**

- 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.

**Level of Assurance and Qualifications:**

- Limited



- This assurance used a materiality threshold of 5% for aggregate errors in sampled data for each of the above indicators.

**Water and Waste Data Assurance Methodology:**

Evidence-gathering procedures included but were not limited to:

- Interviews with relevant personnel of Gilead;
- Site visits to Gilead manufacturing locations in El Segundo and La Verne, California;
- Review of documentary evidence produced by Gilead;
- Review of Gilead data and information systems and methodology for collection, aggregation, analysis and review of information used to determine water and waste generation data; and
- Audit of sample of data used by Gilead to determine water and waste generation data.

**Assurance Opinion:**

Based on the process and procedures conducted, there is no evidence that the water and waste generation data assertions shown above:

- are not materially correct and are not a fair representation of the water and waste generation data and information; and
- have not been prepared in accordance with the CDP Guidance for Companies Reporting on Water on Behalf of Investors and Supply Chain Members.

It is our opinion that Gilead has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of the water and waste generation data for the stated period and boundaries.

**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.

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

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

The verification 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.

**Attestation:**A handwritten signature in blue ink, appearing to read 'Jessica Jacobs', written over a light blue rectangular background.

Jessica Jacobs, Lead Assuror  
ESG Program Manager  
APEX Companies, LLC  
Cincinnati, Ohio

A handwritten signature in blue ink, appearing to read 'David Reilly', written over a light blue rectangular background.

David Reilly, Technical Reviewer  
ESG Principal Consultant  
APEX Companies, LLC  
Santa Ana, California

May 18, 2026

*This independent assurance statement, including the opinion expressed herein, is provided to Gilead and is solely for the benefit of Gilead in accordance with the terms of our agreement. We consent to the release of this statement to the public or other organizations, but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.*

## INDEPENDENT LIMITED ASSURANCE STATEMENT



To: The Stakeholders of Gilead Sciences

### Introduction and objectives of work

Apex Companies, LLC (Apex) was engaged by Gilead Sciences (Gilead) to provide limited assurance of its safety data. This independent assurance statement applies to the indicators included within the scope of work described below.

This information and its presentation are the sole responsibility of the management of Gilead. Apex was not involved in the drafting of the data. Our sole responsibility was to provide independent assurance of the safety data.

### Scope of work

The scope of our work was limited to assurance over the following indicators (Subject Matter).

2025 Safety Metrics	Value
Annual total hours worked in 2025	34,826,139
Number of fatalities as a result of work-related injury	0
Rate of fatalities as a result of work-related injury	0.00
Number of high-consequence work-related injuries	3
Rate of high-consequence work-related injuries (per 200K hours)	0.017
Rate of high-consequence work-related injuries (per 1M hours)	0.086
Total number of recordable work-related injuries	62
Rate of recordable work-related injuries (per 200K hours)	0.36
Rate of recordable work-related injuries (per 1M hours)	1.78
Lost Time Rate (per 200K hours)	0.10
Lost Time Injury Frequency Rate (per 1M hours)	0.52
Days Away, Restricted or Transfer Rate (per 200K hours)	0.20
Days Away, Restricted or Transfer Rate (per 1M hours)	0.98

### Reporting Criteria

- Occupational Safety and Health Administration (OSHA) and US Bureau of Labor Standards
- Gilead's internal procedures for preparing and reporting safety data

### Limitations and Exclusions

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

- Activities outside the defined verification period; and

- Text or other written statements (expressions of opinion, belief, aim or future intention by Gilead) and statements of future commitment.

This limited 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 Report are the sole responsibility of the management of Gilead.

Apex was not involved in the drafting of the Subject Matter or the Reporting Criteria. Our responsibilities were to:

- obtain limited 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 the Directors of Gilead.

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

## **Summary of Work Performed**

As part of our independent verification, our work included:

1. Assessing the appropriateness of the Reporting Criteria for the Subject Matter;
2. Conducting interviews with relevant personnel of Gilead;
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 Gilead;
5. Agreeing a selection of the Subject Matter to the corresponding source documentation; and
6. 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:

- 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.
- It is our opinion that Gilead has established appropriate systems for the collection, aggregation and analysis of the Subject Matter.

## 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 Gilead its Directors or Managers beyond that required of this assignment. We conducted this assurance independently, and there has been no conflict of interest to our knowledge.

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.



Jessica Jacobs, Lead Assuror  
ESG Program Manager  
Apex Companies, LLC  
Cincinnati, Ohio



Scott Johnston, Technical Reviewer  
ESG Principal Consultant  
Apex Companies, LLC  
Doral, Florida

May 14, 2026

*This assurance statement, including the opinion expressed herein, is provided to Gilead and is solely for the benefit of Gilead in accordance with the terms of our agreement. We consent to the release of this statement to the public or other organizations, but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.*