



## 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:

		2022	2023	YoY Change 2022-2023	2022→2023 % Change
<b>Electricity</b>					
Total Renewable Electricity (purchased and generated/consumed)	MWh	123,787 <sup>1</sup>	130,553	6,766	5%
Total Non-Renewable Electricity	MWh	80,873 <sup>1</sup>	73,692	-7,181	-9%
Total Electricity	MWh	204,660 <sup>1</sup>	204,244	-415	-0.2%
<b>Energy</b>					
Total Energy	MWh	480,327 <sup>1</sup>	474,807	-5,520	-1%
<b>Scope 1 and 2 Emissions</b>					
Scope 1 Emissions	MtCO <sub>2</sub> e	55,919 <sup>1</sup>	56,096	177	0.3%
Scope 2 Emissions (Market-based)	MtCO <sub>2</sub> e	26,291 <sup>1</sup>	22,339	-3,952	-15%
Scope 2 Emissions (Location-based)	MtCO <sub>2</sub> e	57,255 <sup>1</sup>	53,778	-3,476	-6%
Scope 1 + Scope 2 (Market-based)	MtCO <sub>2</sub> e	82,210 <sup>1</sup>	78,435	-3,775	-5%
<b>Scope 3 Emissions</b>					
Fuel & Energy Related Activities (Market-based)	MtCO <sub>2</sub> e	16,252	15,219	-1,033	-6%
Waste Generated in Operations	MtCO <sub>2</sub> e	3,884	3,300	-584	-15%
Business Travel	MtCO <sub>2</sub> e	38,146 <sup>1</sup>	56,568	18,422	48%
Upstream Transportation & Distribution	MtCO <sub>2</sub> e	87,576	68,315	-19,261	-22%

MWh = Megawatt-hour

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

YoY = Year over Year

<sup>1</sup> Value revised subsequent to Apex's 2022 verification, due to receipt of additional data and/or methodology revisions. Revised value is within 5% of Apex's 2022 verified value.

Data and information supporting the Scope 1 and Scope 2 GHG emissions statement were historical in nature and were in some cases estimated. Data and information supporting the Scope 3 GHG emissions statement were in some cases estimated rather than historical in nature.

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

- January 1, 2023 to December 31, 2023

**Criteria against which verification was conducted:**

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2)
- WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3)

**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 locations in Frederick, Maryland and Oceanside, 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), and WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain Accounting and Reporting Standard (Scope 3).

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 blue ink signature of Jessica Jacobs, written in a cursive style.

Jessica Jacobs, Lead Verifier  
ESG – Senior Project Manager  
APEX Companies, LLC  
Cincinnati, Ohio

A blue ink signature of Mary E. Armstrong-Friberg, written in a cursive style.

Mary E. Armstrong-Friberg, Technical Reviewer  
ESG – Program Manager  
APEX Companies, LLC  
Cleveland, Ohio

May 28, 2024

*This verification opinion, 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 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.*