

Independent Assurance Statement to Vertex Pharmaceuticals, Inc.

ERM Certification and Verification Services (ERM CVS) was engaged by Vertex Pharmaceuticals, Inc. (Vertex) to provide limited assurance in relation to specified 2019 Greenhouse Gas (GHG) data in its 2020 CDP Climate Change Questionnaire as set out below.

Engagement summary	
Scope of our assurance engagement	Whether the corporate 2019 GHG data for the following selected indicators are fairly presented, in all material respects, in accordance with the reporting criteria: <ul style="list-style-type: none">• Total Scope 1 GHG Emissions (from direct energy use) [metric tonnes CO2e]• Total Scope 2 GHG Emissions (market-based methodology) [metric tonnes CO2e]• Total GHG Emissions (Scope 1 & Scope 2 (market-based)) [metric tonnes CO2e]
Reporting criteria	- WBCSD/WRI GHG Protocol (2004, as updated January 2015) for the Scope 1 and 2 GHG emissions. - Vertex's internal reporting criteria and definitions.
Assurance standard	ERM CVS' assurance methodology, based on the International Standard on Assurance Engagements ISAE 3000 (Revised).
Assurance level	Limited assurance.
Respective responsibilities	Vertex is responsible for preparing the data and for its correct presentation in the Report to third parties, including disclosure of the reporting criteria and boundary. ERM CVS's responsibility is to provide conclusions on the agreed scope based on the assurance activities performed and exercising our professional judgement.

Our conclusions

Based on our activities, nothing has come to our attention to indicate that the corporate 2019 data for the selected GHG emissions as shown below and reported in sections C4, C6.1 and C6.2 of Vertex's 2020 CDP Climate Change Questionnaire are not fairly presented, in all material respects, with the reporting criteria.

Scope 1 GHG emissions: 5,878 metric tonnes CO2e

Scope 2 GHG (market-based) emissions: 8,018 metric tonnes CO2e

Total GHG (Scope 1 and Scope 2 (market-based)) emissions: 13,896 metric tonnes CO2e

Our assurance activities

Our objective was to assess whether the assured emission data are reported in accordance with the principles of completeness, comparability (across the organisation) and accuracy (including calculations, use of appropriate conversion factors and consolidation). We planned and performed our work to obtain all the information and explanations that we believe were necessary to provide a basis for our assurance conclusions. We applied a 5% material error threshold.

A multi-disciplinary team of EHS and assurance specialists performed the following activities:

- Interviews with relevant staff to understand and evaluate the data management systems and processes (including IT systems and internal review processes) used for collecting and reporting the selected data;
- Interviews with Vertex's third-party consultant which collects utility data from all sites;
- A review of the internal indicator definitions and conversion factors;
- Visit to two sites (Fan Pier, Boston, USA and 1 Harbor, Boston, USA) and one remote site visit (Oxford, U.K.) to review local reporting processes and consistency of reported annual data with selected underlying source data for each indicator. We interviewed relevant staff, reviewed site data capture and reporting methods, checked

calculations and assessed the local internal quality and assurance processes;

- An analytical review of the data from all sites and a check on the completeness and accuracy of the corporate data consolidation;
- Reviewed methodology for estimation of energy use at smaller locations where utility invoices are unavailable;
- Year-end assurance activities at corporate level including the results of internal review procedures and the accuracy of the consolidation of the data for the selected indicators from the site data; and
- Reviewing the presentation of information relevant to the scope of our work in the Questionnaire to ensure consistency with our findings.

The limitations of our engagement

The reliability of the assured data is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context.

Our observations

Based on the work outlined above, we provide Vertex with a separate management report detailing our assessment of its GHG emissions data for the year ended 31 December 2019.



Jennifer Iansen-Rogers
Head of Corporate Assurance Services
21st August 2020



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Independent Assurance Statement to Vertex Pharmaceuticals, Inc.

ERM Certification and Verification Services (ERM CVS) was engaged by Vertex Pharmaceuticals, Inc. (Vertex) to provide limited assurance in relation to specified 2018 environmental data in Vertex's 2019 Corporate Social Responsibility Report as set out below.

Engagement summary	
Scope of our assurance engagement	Whether the Vertex 2018 absolute data for the following indicators are fairly presented, in all material respects, with the reporting criteria: <ul style="list-style-type: none">• Total Scope 1 GHG Emissions (from direct energy use) [metric tonnes CO2e]• Total Scope 2 GHG Emissions (market-based methodology) [metric tonnes CO2e]• Total GHG Emissions [metric tonnes CO2e]
Reporting criteria	The WBCSD/WRI GHG Protocol (2004, as revised January 2015) for the Scope 1 and 2 GHG emissions and Vertex's internal reporting criteria and definitions.
Assurance standard	ERM CVS' assurance methodology, based on the International Standard on Assurance Engagements ISAE 3000 (Revised).
Assurance level	Limited assurance.
Respective responsibilities	Vertex is responsible for preparing the data and for its correct presentation in reporting to third parties, including disclosure of the reporting criteria and boundary. ERM CVS's responsibility is to provide conclusions on the agreed scope based on the assurance activities performed and exercising our professional judgement.

Our conclusions

Based on our activities, nothing has come to our attention to indicate that the Vertex 2018 absolute data for the indicators, as listed above, are not fairly presented, in all material respects, with the reporting criteria.

Our assurance activities

Our objective was to assess whether the selected data are reported in accordance with the principles of completeness, comparability (across the organisation) and accuracy (including calculations, use of appropriate conversion factors and consolidation). We planned and performed our work to obtain all the information and explanations that we believe were necessary to provide a basis for our assurance conclusions.

A multi-disciplinary team of EHS and assurance specialists performed the following activities:

- Interviews with relevant staff to understand and evaluate the data management systems and processes (including IT systems and internal review processes) used for collecting and reporting the selected data;
- Interviews with Vertex's third-party consultant which collects utility data from all sites;
- A review of the internal indicator definitions and conversion factors;
- Visit to one site (Boston, USA) and one remote site visit (Oxford, U.K.) to review local reporting processes and consistency of reported annual data with selected underlying source data for each indicator. We interviewed relevant staff, reviewed site data capture and reporting methods, checked calculations and assessed the local internal quality and assurance processes;
- An analytical review of the data from all sites and a check on the completeness and accuracy of the corporate data consolidation;
- Reviewed methodology for estimation of energy use at smaller locations where utility invoices are unavailable;
- Year-end assurance activities at corporate level including the results of internal review procedures and the accuracy of the consolidation of the data for the selected indicators from the site data; and
- Reviewing the presentation of information relevant to the scope of our work in the Report to ensure consistency with our findings.

The limitations of our engagement

The reliability of the assured information is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context.

Our independent assurance statement provides no assurance on the maintenance and integrity of the website, including controls used to achieve this, and in particular whether any changes may have occurred to the information since it was first published.



Jennifer Iansen-Rogers
Head of Corporate Assurance
22 April 2020

ERM CVS is a member of the ERM Group. The work that ERM CVS conducts for Vertex is solely related to independent assurance activities and auditor training. Our processes are designed and implemented to ensure that the work we undertake with Vertex is free from bias and conflict of interest. ERM CVS and the ERM staff that have undertaken this engagement work have provided no consultancy related services to Vertex in any respect.

ERM CVS
Informed Assured

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