

Independent Assurance Statement to Vertex Pharmaceuticals Inc.

ERM Certification and Verification Services, Inc. ("ERM CVS") was engaged by Vertex Pharmaceuticals Inc. ("Vertex") to provide assurance in relation to the information set out below and presented in the Vertex's 2021 Corporate Responsibility Report ("the Report").

Engagement summary	
Scope of our assurance engagement	<p>Whether the 2021 information and data for the following selected indicators are fairly presented, in all material respects, with the reporting criteria:</p> <p>Greenhouse gas emissions:</p> <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 and Scope 2 (market-based)) [metric tonnes CO2e] <p>Safety Indicators</p> <ul style="list-style-type: none">Total Recordable Incident Rate (TRIR) (number of injuries/illnesses per 200,000 hours)Days Away, Restricted or Transferred (DART) (number of cases per 200,000 hours)
Reporting period	The data covered by the assurance will relate to year ending 31 December 2021.
Reporting criteria	WBCSD/WRI GHG Protocol (2004, as updated January 2015) for the Scope 1 and Scope 2 GHG emissions OSHA Injury and Illness Recordkeeping and Reporting definitions
Assurance standard	ERM CVS' assurance methodology, based on the International Standard on Assurance Engagements ISAE 3000 (Revised).
Assurance level	Limited assurance.
Respective responsibilities	<p>Vertex is responsible for preparing the Report and for the collection and presentation of the information within it.</p> <p>ERM CVS' responsibility is to provide conclusions on the agreed scope based on the assurance activities performed and exercising our professional judgement.</p>

Our conclusions

Based on our activities, as described below, nothing has come to our attention to indicate that the 2021 data and information for the indicators listed under 'Scope' above are not fairly presented, in all material respects, with the reporting criteria.

Our assurance activities

A multi-disciplinary team of sustainability and assurance specialists performed a range of assurance procedures which varied across the disclosures covered by our assurance engagement, as follows:

- Interviews with relevant staff to understand and evaluate the relevant management systems and processes (including internal review processes) used for collecting and reporting the selected metrics.
- An in-person visit to Vertex's HQ in Boston, MA to conduct interviews with data owners and for review of data consolidation, emissions and safety-related calculation processes, outcomes of Vertex's own internal QA/QC procedures, and check on completeness of data.
- Virtual visits with Vertex's Providence (US) and Milton Park (UK) sites to review local reporting processes and test the 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 control and quality assurance processes.
- Desk-based review of source data for the top contributing sites to each key corporate EHS metric (e.g. energy, hours worked) including a sample of invoices and local incident logs.
- An analytical review of the consolidated year end data for each metric.
- A review of the calculations undertaken, including conversion factors and emission factors used.
- 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 independence

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

Beth C. B. Wyke

Beth Wyke
Head of Corporate Assurance Services, Inc.
Malvern, PA

ERM CVS