

Roche Climate-Related Claims Disclosure Statement^{1,2,3}

1. Disclosure of Greenhouse Gas Emission Goals and Description of Emissions Measurement Methodology

We have established a set of 5-year goals for 2020–2025,⁴ as well as a 10-year ambition (2029) for a 50% reduction of our total environmental impact compared to 2019 and a goal to achieve real zero greenhouse gas (GHG) emissions from scope 1 & 2 (own operations and purchased energies) by 2050.

We have also defined our goal to achieve net zero emissions across Roche's entire value chain by 2045 i.e. to reduce absolute scope 1 and 2 GHG emissions by 90% by 2045 from a 2022 base year and to reduce absolute scope 3 GHG emissions by 90% within the same timeframe.⁵ Near-term and long-term net zero targets have been submitted to the Science Based Targets initiative (SBTi) for third-party verification; validation is pending.

A description of Roche's GHG emissions inventory methodology is described in [Appendix A](#).

¹ Disclosure required under Division 26, Part 10 of California's Health and Safety Code Section §44475.2
'California AB-1305 Voluntary carbon market disclosures

(https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240AB1305).

² Disclosure required under Swiss Federal Unfair Competition Act (UCA) 1/1/2025

(https://www.fedlex.admin.ch/eli/cc/1988/223_223_223/en#fn-d7e447)

³ Disclosure required under USA Federal Trade Commission FTC Act(Section 5 of 15 U.S.C. § 45

(<https://www.ftc.gov/sites/default/files/attachments/press-releases/ftc-issues-revised-green-guides/greenguides.pdf>)

⁴ SHE goals for the Roche Group: 2020 - 2025

(<https://assets.roche.com/f/176343/x/cd87761569/20200331-she-goals-2020-2025-communication.pdf>)

⁵ Roche Investor Update: Roche submits science-based targets for net zero by 2045

(<https://www.roche.com/investors/updates/inv-update-2024-10-11>)

1.1. GHG Emissions Goals (2020–2050)

Long-term goal for the Climate

Roche has set the goal to **reduce the Scope 1&2¹ greenhouse gas emissions to real zero by 2050**, without just reverting to buying CO₂ reduction certificates. And we strive for significant reductions in the supply chain (scope 3) through real reductions and real compensations.

¹ *Scope 1: in-house emissions of our operations; Scope 2: Emissions from purchased energies*

Figure 1: Long-term goal for the Climate⁶

Goal	How claim was determined to be accurate or actually accomplished	How Interim Progress Is Being Measured	Independent third-party assurance
1.1.1 Reduce the Scope 1 & 2 greenhouse gas emissions to real zero by 2050	Energy data is submitted by the Sites based on invoices from energy providers per unit of volume and then converted to gigajoules, or in the case of district heat (steam, hot/warm water), chilled water and brine, invoiced directly in gigajoules then CO ₂ factors are used to calculate emissions. Other data is submitted based on invoices from service providers e.g., tonnes of incinerated non-biogenic waste, other waste and global warming	Data is submitted by the Sites for the entire reporting year and consolidated at the Group level. Any claims are based on the methodology documents listed above.	Group selects which Sites are to be verified by 3 rd party limited assurance

⁶ SHE goals for the Roche Group: 2020 – 2025 p.8
(<https://assets.roche.com/f/126832/x/70206811f5/20200331-she-goals-2020-2025-communication.pdf>)

Goal	How claim was determined to be accurate or actually accomplished	How Interim Progress Is Being Measured	Independent third-party assurance
	<p>potentials for direct emissions and energy-intensive utilities.</p> <p>Claims are based on the methodology outlined in Appendix A. Note: Scope 1 includes privately owned cars used for business purposes. Scope 2 is calculated with a market-based approach to reflect emissions from electricity that Roche has purposefully chosen.</p>		

1.2. GHG Emissions Goals (2020–2025, 2019 baseline).

<p>Reduce Greenhouse Gas emissions</p>	<ul style="list-style-type: none"> • Sites¹ by the end of 2020 have developed a roadmap towards zero scope 1&2 greenhouse gas emissions by 2050 • 100% Sustainable Electricity by 2025 • -15% Scope 3 Greenhouse Gas Emissions [kg CO₂/employee] • -10% Scope 1&2 Energy Consumption [Fossil fuel equivalent GJ/employee] • -15% Greenhouse Gas Emissions from Business Flights [kg CO₂/employee] • -40% total Scope 1&2 Greenhouse Gas Emissions [kg CO₂/employee]
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Figure 2: 5-year goals Reduce the Environmental Impact of our Operations by 30% from 2020 – 2025 (2019 baseline)⁷

Goal	How claim was determined to be accurate or actually accomplished	How Interim Progress is being measured	Independent third-party assurance
<p>1.2.1 100% Sustainable Electricity</p>	<p>Data is submitted by the Sites based on invoices and specific information about electricity provider emissions per unit of supplied electricity. Claims are based on the methodology outlined in Appendix.</p> <p>The goal applies to sites within the scope of Roche’s sustainability reporting, which follows a financial consolidation approach. Based on an analysis of all global financial reporting entities, the sites included in the reporting for this goal represent approximately 98% of the company’s operational carbon emissions.</p> <p>The specific data for this claim is collected via Roche’s</p>	<p>Sites submit data for the entire reporting year, which is consolidated at Group level as a percentage of Sustainable kWh / All kWh procured across all Sites for each reporting timeframe.</p>	<p>Group selects which Sites are to be verified by 3rd party limited assurance</p>

⁷ SHE goals for the Roche Group: 2020 – 2025 p. 11
<https://assets.roche.com/f/176343/x/cd87761569/20200331-she-goals-2020-2025-communication.pdf>

Goal	How claim was determined to be accurate or actually accomplished	How Interim Progress is being measured	Independent third-party assurance
	<p>Environmental Key Figure Reporting (Environmental KFR) process. While the sustainability reporting scope generally aligns with our financial boundaries, the Environmental KFR process excludes certain sites that meet predefined exemption criteria.</p> <p>These exemptions are limited to cases where reporting is not feasible or proportionate, such as very small or immaterial sites, newly acquired entities within their 18-month integration period, or exceptional circumstances (e.g., natural disasters) that temporarily prevent data collection.</p> <p>Data underpinning this claim is assured by an independent external auditor as part of Roche's Annual Report 2025.</p>		

Goal	How claim was determined to be accurate or actually accomplished	How Interim Progress is being measured	Independent third-party assurance
	At Roche, electricity is considered sustainable when it comes from sources that are replenished at least as fast as they are consumed and do not cause significant environmental or social harm.		
1.2.2 –15% Scope 3 Greenhouse Gas Emissions [kg CO ₂ /employee]	Data is submitted by the Sites based on invoices and specific information as detailed in the methodology outlined in Appendix A.	Sites submit data for the entire reporting year. This is then consolidated at Group level as a percentage of CO ₂ /employee for each reporting timeframe compared to the baseline across all Sites.	Group selects which Sites are to be verified by 3rd party limited assurance
1.2.3 –10% Scope 1&2 Energy Consumption [Fossil fuel equivalent GJ/employee]	Data is submitted by the Sites based on invoices and specific information about electricity and gas provider emissions per unit of supplied energy. Claims are based on the methodology outlined in Appendix A.	Data is submitted by the Sites for the entire reporting year and consolidated at Group level. Note: Privately owned cars used for business purposes are included in Scope 1.	Group selects which Sites are to be verified by 3rd party limited assurance
1.2.4 –15% Greenhouse Gas Emissions from Business Flights	Data is submitted by Sites based on ticketed flights from travel providers.	The activity data collected for this category consist of air passenger kilometers	Group selects which Sites are to be verified by 3rd party limited assurance

Goal	How claim was determined to be accurate or actually accomplished	How Interim Progress is being measured	Independent third-party assurance
[kg CO ₂ /employee]	Claims are based on the methodology outlined in Appendix A. Note: This KPI excludes emissions from trains, buses, taxis and hotels.	and booking classes submitted by Sites for the entire reporting year and consolidated at Group level as a percentage of CO ₂ /employee compared to baseline.	
1.2.5 –40% total Scope 1&2 Greenhouse Gas Emissions [kg CO ₂ /employee]	Data is submitted by the Sites based on invoices and specific information about electricity and gas provider emissions per unit of supplied energy. Claims are based on the methodology outlined in Appendix A.	Data is submitted by the Sites based on invoices and specific information about electricity providers for the entire reporting year and consolidated at Group level as a percentage of CO ₂ /employee compared to baseline.	Group selects which Sites are to be verified by 3rd party limited assurance

2. Statement on Claims Related to Voluntary Carbon Offsets, Achievement of Net Zero Emissions, or Carbon Neutrality

Roche discloses that it does not currently purchase or use voluntary carbon offsets. Roche does not currently claim to have achieved net zero emissions or carbon neutrality related to its entities or products. If and when any such claim is made, then Roche will commit to the relevant disclosures.

3. Independent Third-Party Verification

We collect environmental key performance data, including energy usage, and calculate our GHG emissions, using the methodology below in [Appendix A](#), as part of our annual sustainability reporting framework. The data, including claims, are verified by independent third-party assurers. Information on our non-financial reporting webpage⁸ indicates the KPIs used by our third party to verify performance against the performance objectives. How our key performance indicators, including environmental, have been prepared and reported are highlighted in the non-financial reporting

⁸ Roche Investors non-financial reporting
<https://www.roche.com/investors/reports/performance#c1877f1c-20df-40c4-8fb6-e0c6c20314c1>

indicators definitions and scope.⁹ As part of the annual verification process, the third-party visits selected Roche Sites to assess the methodology used to collect and collate the data submitted as part of the annual sustainability reporting framework.

⁹ Non-financial reporting indicators definitions and scope pages 17 – 23 (available at <https://www.roche.com/investors/reports/performance#c1877f1c-20df-40c4-8fb6-e0c6c20314c1>)

Appendix A: Roche Greenhouse Gas Emissions Inventory Methodology

The Greenhouse Gas (GHG) Inventory discloses the global GHG emissions (measured in CO₂ equivalents) of the Roche Group, which result from business activities. The GHG Inventory is reported in Roche's annual report,¹⁰ and used to measure progress against Roche's GHG reduction goals annually. The Inventory generally follows the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard,¹¹ and is informed by the following principles:

- Scope of Greenhouse Gases
- Relevance
- Completeness
- Consistency
- Transparency
- Timing
- Data repository
- Revision cycle
- Disclosure and corporate goal alignment

Scope of Greenhouse Gases

The following GHGs are included where they are deemed relevant:

- CO₂ (Carbon Dioxide)
- CH₄ (Methane)
- N₂O (Nitrous oxide)
- CFC's (Chlorofluorocarbons)
- HCFC's (Hydrochlorofluorocarbons) (also incl. Chloroform and Methylene chloride)
- HFC's (Hydrofluorocarbons)
- PFC's (Perfluorocarbons)
- SF₆ (Sulfur hexafluoride)

Roche GHG emissions are grouped as Scope 1, Scope 2 and Scope 3, as defined in the Greenhouse Gas Protocol.

- Scope 1: Direct emissions from operations that are owned or controlled by Roche
- Scope 2: Indirect emissions from purchased energies, such as electricity

¹⁰ Roche Annual Report (<https://www.roche.com/publications>)

¹¹ GHG Protocol Corporate Standard (<http://ghgprotocol.org/corporate-standard>)

- Scope 3: All indirect emissions (not included in scope 1 & 2) that occur in the value chain of Roche, including both upstream and downstream emissions. Scope 3 covers 15 categories.

Relevance

All emission sources deemed relevant for Roche are included in the GHG Inventory if they meet the following criteria:

- Origin: Emissions are accountable (attributable) to Roche's business activities.
- Organisational boundaries: Emissions result from business activities from entities over which the Roche Group has financial control throughout the accounting and reporting period. Joint ventures in which Roche holds a stake of over 50% are fully considered in Scopes 1 and 2. Companies with less than 50% Roche stake are included in Scope 3 Category 15 (investments).
- Size:
 - Scope 1 and 2 GHG emissions are reported for all affiliates accounting for at least 95% of the emissions of the Roche Group.
 - Scope 3: Any individual Scope 3 GHG emission category contributing significantly (i.e. more than 1% of Scope 3).
- Accuracy: Sufficient accuracy is needed to enable users to make decisions with reasonable confidence, set targets, monitor performance, guarantee credibility and allow third-party verification. Uncertainties are reduced as far as practicable and are disclosed.

Completeness

All relevant GHG emission sources and activities within the inventory boundary are accounted for and reported in the Roche Annual Report as well as for external regulatory and voluntary disclosures. Exclusions are disclosed and justified.

Consistency

Consistent methodologies are applied allowing for meaningful performance tracking of emissions over time and to allow for setting appropriate emission reduction targets. Any changes to the data, inventory boundary, methods, or other relevant time series factors are transparently documented.

Transparency

All relevant issues are addressed factually and coherently. Any relevant assumptions are disclosed and appropriate references are made to the accounting and calculation methods and data sources.

Timing

By the end of the year, all emission data must be reliably reported and made available for Roche's annual report.

Data repository

All emission data resides in a centralized key-figure database, which tracks Safety, Health, and Environmental (SHE) data from Group sites. The standardized reporting process ensures accuracy and transparency, following Global Reporting Initiative (GRI) guidelines. Detailed calculation methods and data sources are outlined and maintained annually.

Revision cycle

Roche's GHG Inventory methodology is reviewed annually and revised if necessary. In particular, methods for emissions for which robust data is unavailable or cannot be reliably reported will be reviewed to assess if inclusion is warranted and if the inventory needs to be amended accordingly.

Disclosure and corporate goal alignment

Roche's GHG accounting is subject to ongoing improvement efforts to increase the completeness of reporting and coverage of reduction targets. Over time, goal schemes will be revised to incorporate additional Scope 3 categories based on their materiality in the Roche inventory and ability to influence.

Evaluation and Accounting of Emissions

Emission accounting methodologies are established for each specific type of emission activity. Below is a summary of the key methods encompassing the majority of Roche's Scope 1, 2 and 3 GHG emissions, and is not exhaustive:

Scope 1: Roche's Scope 1 emissions largely originate from fossil fuel use. CO₂ emissions from the incineration of fossil fuels are calculated by multiplying the energy consumption of each fuel type (GJ) with their respective CO₂-factors published in the 2006 IPCC Guidelines for National Greenhouse Gas Inventories,¹² using the respective lower heating value for each fuel type.

Scope 2: Indirect CO₂ emissions from the generation of purchased energies (such as electricity) consumed by Roche are calculated according to the market-based methodology of GHG Protocol's Scope 2 Guidance.¹³ Market-based factors reflect emissions from the electricity that companies have purposefully chosen (or their lack of choice). It derives emission factors either from contractual instruments for Roche or from the residual grid mix that remains after electricity generation associated with contractual instruments is excluded.

The mechanism for ensuring that only Roche can claim the environmental attributes from a particular volume of sustainable energy is to retire the associated energy attribute certificates. All certificates associated with reported sustainable energy consumed, whether electricity or thermal energy, must be retired by Roche or the supplier on behalf of Roche's consumption.

¹² 2006 IPCC Guidelines for National Greenhouse Gas Inventories Chapter 2 Stationary Combustion (https://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/2_Volume2/V2_2_Ch2_Stationary_Combustion.pdf)

¹³ Greenhouse Gas Protocol Scope 2 Guidance (http://www.ghgprotocol.org/scope_2_guidance)

Appropriate documentation for Roche's claims includes verification of certificate retirement or a product disclosure statement solely used to support customer claims to the sustainable energy represented.

Scope 3: Scope 3 emissions factors and methodology are established following the Greenhouse Gas Protocol Scope 3 Calculation Guidance.¹⁴ Key categories, by significance of emissions, include:

- *Purchased Goods and Services (Cat. 1) and Capital Goods (Cat. 2)*: Category 1 emissions represent a challenging area to quantify given the diversity of Roche spend, however, these emissions represent high materiality to the total footprint of Roche business operations. Roche's Scope 3 Category 1 and 2 GHG emissions use a hybrid approach, utilising environmental extended input-output (EEIO) data¹⁵ for spend-based factors where activity-based factors¹⁶ are unavailable. Roche continually aims to increase the accuracy and actionability of our accounting for Category 1 and 2 emissions by moving towards supplier-specific data.
- *Upstream fuel- and energy-related activities (Cat. 3)*: This encompasses upstream emissions associated with extraction, refining and transportation of the raw fuel sources to an organisation's site (or asset), before their combustion. The Category 3 emission factors for fuels used by Roche are published annually by the UK Department for Business, Energy & Industrial Strategy (UK BEIS).¹⁷
- *Upstream transportation (Cat. 4)*: This encompasses emissions resulting from transportation and distribution services purchased by Roche. GHG emissions are calculated following the European DIN EN 16258¹⁸ standard.
- *Waste generated in operations (Cat. 5)*: GHG emissions from waste generated in operations result from waste decomposition in landfills or waste incineration. The methodology follows the 2006 IPCC Guidelines for National Greenhouse Gas Inventories Volume 5, Waste, Chapter 2.¹⁹
- *Business travel (Cat. 6)*: CO₂e emissions attributed to air travel are calculated from flight distance multiplied by consumption values for the different booking classes and distance ranges, assuming the use of conventional fossil-based aviation fuels. The factors are derived from the published GHG emission conversion factors for business travel by the UK Government Department for Business, Energy & Industrial Strategy (UK BEIS).

¹⁴ Greenhouse Gas Protocol Scope 3 Emissions

(https://ghgprotocol.org/sites/default/files/standards/Scope3_Calculation_Guidance_0.pdf)

¹⁵ WIFOR Institute WISIT Factors (<https://www.wifor.com/en/wisit-the-wifor-institute-sustainability-impact-tool>)

¹⁶ Ecoinvent Life cycle inventory database and internal LCAs (<https://ecoinvent.org/>)

¹⁷ Government conversion factors for company reporting of greenhouse gas emissions

(<https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>)

¹⁸ Methodology for calculation and declaration of energy consumption and GHG emissions of transport services (freight and passengers)

(https://www.en-standard.eu/din-en-16258-methodology-for-calculation-and-declaration-of-energy-consumption-and-ghg-emissions-of-transport-services-freight-and-passengers/?srsltid=AfmBOoq47MKeYOB3njSEk35guJ93Nj1-x9TUVqOhT3shL_dyHivqFK13)

¹⁹ 2006 IPCC Guidelines for National Greenhouse Gas Inventories Volume 5 Waste

(<https://www.ipcc-nggip.iges.or.jp/public/2006gl/vol5.html>)

- *Use of sold products (Cat. 11)*: Roche's use of sold product emissions is primarily a result of the use of Roche Diagnostics instruments, a significant portion of which consume electricity. Emissions are calculated from the electricity consumption of Roche's globally installed instrument base by country, using IEA country-average emissions factors.²⁰
- *End-of-life of sold products (Cat. 12)*: Emissions associated with the end-of-life disposal/treatment of sold products include the following components: pharmaceutical, diagnostics and diabetes care product packaging materials (e.g. cardboard boxes, plastic bottles, etc), diagnostic consumables (e.g. pipettes), electronic diabetes care blood glucose meters and unused pharmaceutical products disposed of by the customer. As product use and end-of-life treatment occur outside of Roche's control and across multiple geographies, an accurate determination is challenging. As a consequence it is assumed that cardboard and paper materials in packaging are universally recycled and other materials are incinerated; relevant disposal emissions factors sourced from ecoinvent database.²¹

²⁰ IEA Emissions Factors 2023

(<https://www.iea.org/data-and-statistics/data-product/emissions-factors-2023>)

²¹ Ecoinvent Life cycle inventory database and internal LCAs (<https://ecoinvent.org>)