

## Independent Assurance Statement to Pfizer Inc.

ERM Certification and Verification Services, Inc (“ERM CVS”) was engaged by Pfizer Inc. (“Pfizer”) to provide assurance in relation to the information set out below and presented in its 2022 CDP Climate Change Questionnaire.

Engagement summary	
<b>Scope of our assurance engagement</b>	<p>Whether Pfizer’s 2021 data for the specified GHG indicators listed below are fairly presented, in all material respects, with the reporting criteria:</p> <ul style="list-style-type: none"> <li>• Total absolute Scope 1 GHG emissions [metric tonnes CO2e] – includes: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, SF<sub>6</sub>, HFC, and VOC</li> <li>• Total absolute Scope 2 GHG emissions [metric tonnes CO2e] location-based</li> <li>• Total absolute Scope 3 GHG emissions [metric tonnes Co2e] market-based</li> <li>• Total Scope 3 GHG emissions [metric tonnes CO2e] – the sum of the following categories: 1, 2, 3, 4, 5, 6, 7, 8, and 15; as well as the individual total for each of the following categories: <ul style="list-style-type: none"> <li>○ Category 1 - Purchased goods and services</li> <li>○ Category 3 - Fuel- and energy-related activities</li> <li>○ Category 4 - Upstream transportation and distribution</li> <li>○ Category 6 - Business travel</li> </ul> </li> </ul>
<b>Reporting period</b>	1 <sup>st</sup> January 2021 – 31 <sup>st</sup> December 2021
<b>Reporting criteria</b>	The WBCSD/WRI GHG Protocol; Pfizer’s internal reporting criteria and definitions (where relevant).
<b>Assurance standard</b>	ERM CVS’ assurance methodology, based on the International Standard on Assurance Engagements ISAE 3000 (Revised).
<b>Assurance level</b>	<p>Reasonable assurance of Scope 1 &amp; 2</p> <p>Limited assurance of Scope 3</p>
<b>Respective responsibilities</b>	<p>Pfizer 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

#### Reasonable assurance

Based on our activities for Scope 1 and 2 GHG emissions, as described below, the subject matter information is prepared and reported in sections C6.1 and C6.3 of Pfizer’s Questionnaire, in all material respects, in accordance with the applicable criteria.

#### Limited assurance

Based on our activities for Scope 3, as described below, nothing has come to our attention to indicate that the corporate 2021 data for the selected Scope 3 GHG emissions as shown below and reported in section C6.5 of Pfizer’s Questionnaire are not fairly presented, in all material respects, with the reporting criteria.

Total Scope 1 GHG emissions	662,438 metric tonnes CO <sub>2</sub> e
Total Scope 2 GHG emissions (location-based)	502,139, metric tonnes CO <sub>2</sub> e
Total Scope 2 GHG emissions (market-based)	519,558 metric tonnes CO <sub>2</sub> e
Category 1 - Purchased goods and services	3,374,782 metric tonnes CO <sub>2</sub> e
Category 3 - Fuel- and energy-related activities	269,938 metric tonnes CO <sub>2</sub> e
Category 4 - Upstream transportation and distribution	685,184 metric tonnes CO <sub>2</sub> e
Category 6 - Business travel	29, 339 metric tonnes CO <sub>2</sub> e
Total Scope 3 GHG emissions from selected categories	4,741,910 metric tonnes CO <sub>2</sub> e

### Emphasis of matter

Without affecting our conclusion, which is not modified, we draw attention to the explanatory notes provided by Pfizer relating to Category 6 Business travel data in section C6.5 of the CDP Climate Change submission.

### Our assurance activities

Our objective was to assess whether the assured GHG emissions data are reported in accordance with the principles of completeness, comparability (across the organization) 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 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 data management systems and processes (including IT systems and internal review processes) used for collecting and reporting the selected data;
- An analytical review of the data from all sites and a check on the completeness and accuracy of the data consolidation at the Pfizer corporate level;
- In person visits to three operational Pfizer sites (Kalamazoo, Rocky Mount, Grange Castle) and virtual visits to an additional five operational Pfizer sites (Catania, Pearl River Research, Sanford, Singapore, Vizag) to review local reporting processes and consistency of reported annual data with selected underlying source data for each indicator;
- Desk-top reviews of all underlying source data for material indicators at eleven operational Pfizer sites selected via a materiality assessment of total energy contribution;
- A review of the calculations of the GHG emissions from underlying activity data, including the conversion factors and all emission factors used, and the accuracy of the consolidation of the GHG data at the corporate level;
- A review of Pfizer's internal controls of processes to collect and report energy data used to calculate Scope 1 and 2 GHG emissions;
- Detailed review of the methodology used for the selected categories of 2021 Scope 3 GHG emissions calculations, as well as underlying activity data; and
- Review of the presentation of information relevant to the scope of our work at Pfizer's CDP Climate Change questionnaire 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.

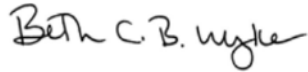
### **Our independence**

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 Pfizer Inc. in any respect.

### **Our Observations**

Pfizer currently does not publicly disclose its emissions calculation methodology and internal definitions used to report Scope 1, 2 and 3 GHG emissions. We recommend that Pfizer makes its Greenhouse Gas Inventory Management Plan publicly available for the user of the data.

We have provided Pfizer with a separate management report with our detailed (non-material) findings and recommendations.



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26 July 2022

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The logo for ERM CVS, featuring the letters 'ERM CVS' in a bold, green, serif font. A green checkmark is positioned above the 'S'.