

# Independent Limited Assurance Report

ERM Certification and Verification Services Incorporated ("ERM CVS") was engaged by Pfizer Inc. ("Pfizer") to provide limited and reasonable assurance in relation to the Selected Information set out below and presented in Pfizer's 2025 CDP Questionnaire (the "CDP Questionnaire").

### **ENGAGEMENT SUMMARY**

# Scope of our assurance engagement

Whether the Selected Information for the 2025 ESG non-financial metrics below, as presented in sections 7 and 9 of the CDP Questionnaire, are fairly presented, in all material respects, in accordance with the reporting criteria.

Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report. Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.

# Selected Information

- Total Scope 1 GHG emissions [mt CO<sub>2</sub>e]
- Total Scope 2 (location-based) GHG emissions [mt CO<sub>2</sub>e]
- Total Scope 2 (market-based) GHG emissions [mt CO<sub>2</sub>e]
- GHG Intensity [CO2e per \$ revenue] †
- Renewable electricity / electricity consumption [% of total energy]
- Total Scope 3 GHG emissions from all reported categories (Categories 1, 2, 3, 4, 5, 6, 7, 8, and 15) [mt CO<sub>2</sub>e] and the following individual categories:
- Category 1 Purchased goods and services
- Category 2 Capital goods
- Category 3 Fuel- and energy-related activities
- Category 4 Upstream transportation and distribution
- Category 6 Business travel
- Category 15 Investments
- Water withdrawal (including non-contact cooling water) [Megaliters]
- Water discharge [Megaliters]
- Water consumption [Megaliters]
- <sup>†</sup> We place reliance on the financial assurance conducted on dollars of revenue as they are presented in the 2024 10-K filing

#### Reporting period

1st January 2024 - 31st December 2024

#### Reporting criteria

- Pfizer's GHG Emissions Calculation Methodology, as disclosed here.
- Pfizer's Water Calculation Methodology, as disclosed here.
- The GHG Protocol Corporate Accounting and Reporting Standard (WBCSD/WRI Revised Edition 2015) for Scope 1 and Scope 2 GHG emissions
- GHG Protocol Scope 2 Guidance (An amendment to the GHG Protocol Corporate Standard (WRI 2015) for Scope 2 GHG emissions
- The Corporate Value Chain Accounting and Reporting Standard (WBCSD/WRI 2011) for Scope 3 GHG emissions

# Assurance standard and level of assurance

We performed a limited and reasonable assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board.

#### Reasonable assurance

Total Scope 1 GHG emissions [mt CO<sub>2</sub>e]

Total Scope 2 (market- and location-based) GHG emissions [mt CO<sub>2</sub>e]

#### Limited assurance

All other scopes set out under 'Scope of our assurance engagement', above.

## Respective responsibilities

Pfizer is responsible for preparing the Report and for the collection and presentation of the information within it, and for the designing, implementing and maintaining of internal controls relevant to the preparation and presentation of the Selected Information.

ERM CVS' responsibility is to provide a conclusion to Pfizer on the agreed assurance scope based on our engagement terms with Pfizer, the assurance activities performed and exercising our professional judgement.

### **OUR CONCLUSION**

### **Our Reasonable Assurance opinion**

In our opinion, the 2024 Total Scope 1 and Total Scope 2 (market- and location-based) GHG emissions are fairly presented in the CDP Questionnaire, in all material respects, in accordance with the reporting criteria.

- Total Scope 1 GHG emissions: **613,218** [mt CO<sub>2</sub>e]
- Total Scope 2 (location-based) GHG emissions: 450,093 [mt CO<sub>2</sub>e]
- Total Scope 2 (market-based) GHG emissions: **465,128** [mt CO<sub>2</sub>e]

### **Our Limited Assurance opinion**

Based on our activities, as described below, nothing has come to our attention to indicate that the key performance indicators, as listed under 'Scope of our assurance engagement' above, except for Total Scope 1 and Total Scope 2 (market- and location-based) GHG emissions, are not fairly presented in the CDP Questionnaire, in all material respects, with the reporting criteria.

- GHG intensity: **0.000017** metric tons of CO<sub>2</sub>e per USD revenue
- Renewable electricity / electricity consumption [%]: 14.4
- Total Scope 3 GHG emissions from all reported categories (Categories 1, 2, 3, 4, 5, 6, 7, 8, and 15): 3,536,300 mt CO<sub>2</sub>e

and the following individual Scope 3 GHG emissions [mt CO2e] categories:

- Category 1 Purchased goods and services: 2,786,489 mt CO<sub>2</sub>e
- Category 2 Capital goods: **119,357** mt CO<sub>2</sub>e
- Category 3 Fuel- and energy-related activities: **254,803** mt CO<sub>2</sub>e
- Category 4 Upstream transportation and distribution: **154,001** mt CO<sub>2</sub>e
- Category 6 Business travel: **188,309** mt CO<sub>2</sub>e
- Category 15 Investments: **7,342** mt CO<sub>2</sub>e
- Water withdrawal (including non-contact cooling water): 31 Megaliters
- Water discharge: **28** Megaliters
- Water consumption: 3 Megaliters

## **OUR ASSURANCE ACTIVITIES**

Considering the risk of material misstatement in the CDP Questionnaire and the key performance indicators, a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but were not restricted to the following:

- Evaluating the appropriateness of the reporting criteria used for the selected information;
- Interviewing senior management representatives responsible for managing the selected information;
- Evaluating relevant reporting systems and processes (including internal control processes);
- Reviewing quantitative and qualitative evidence supporting the reported information;
- Performing an analytical review of the 2024 data for the KPIs, which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary;
- Conducting visits to a risk-based selection of five in-person visits (Kalamazoo, US; North Creek, US, Sanford, US; Puurs, Belgium; Melbourne, Australia) and three virtual visits (Grange Castle, Ireland; Rocky Mount, US; Tuas, Singapore) to Pfizer facilities to review systems and source data; and
- Reviewing the presentation of the assured information to ensure consistency with our findings.



August 20, 2025

Malvern, PA

ERM Certification and Verification Services Incorporated

www.ermcvs.com | post@ermcvs.com

# THE LIMITATIONS OF OUR ENGAGEMENT

The reliability of the Selected 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, INTEGRITY AND QUALITY CONTROL

ERM CVS is an independent certification and verification body accredited by UKAS to ISO 17021:2015. Accordingly, we maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our quality management system is at least as demanding as the relevant sections of ISQM-1 and ISQM-2 (2022).

ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence and high ethical standards in their work. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial and free from bias and conflict of interest. Our certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of the IESBA Code relating to assurance engagements.

ERM CVS has extensive experience in conducting assurance on environmental, social, ethical and health and safety information, systems and processes, and provides no consultancy related services to Pfizer in any respect.