

**Walgreens Boots Alliance Inc. (“WBA” or “Company”)
Statement of Greenhouse Gas (“GHG”) Emissions
For fiscal year ended August 31, 2021**

Table 1: Scope 1, Scope 2, and Scope 3 emissions performance

Global CO₂e emissions (000 metric tonnes)

	Fiscal 2021 ¹	Fiscal 2020	Fiscal 2019	% Change Fiscal 2021 compared to Fiscal 2019
Scope 1 ²	339	333	345	-1.7%
Scope 2 location based ³	1,324	1,480	1,617	-18.1%
Scope 2 market based ³	1,277	1,427	1,556	-17.9%
Gross Scope 1 & 2	1,662	1,813	1,962	-15.3%
Scope 3 ⁴	56	56	73	-23.3%
Gross Scope 1, 2 and 3	1,718	1,869	2,034	-15.5%
Net global CO ₂ e emissions	1,718	1,869	2,034	-15.5%

Table 2: Scope 1 and Scope 2 emissions by region

Scope 1 CO₂e emissions ('000 metric tonnes)

	Fiscal 2021 ¹	Fiscal 2020	Fiscal 2019	% Change Fiscal 2021 compared to Fiscal 2019
United States	273	257	264	3.6%
Rest of the World	65	77	81	-19.3%

Scope 2 Location-based CO₂e emissions ('000 metric tonnes)

	Fiscal 2021 ¹	Fiscal 2020	Fiscal 2019	% Change Fiscal 2021 compared to Fiscal 2019
United States	1,233	1,379	1,497	-17.6%
Rest of the World	90	101	120	-24.7%

Scope 2 Market-based CO₂e emissions ('000 metric tonnes)

	Fiscal 2021 ¹	Fiscal 2020	Fiscal 2019	% Change Fiscal 2021 compared to Fiscal 2019
United States	1,233	1,379	1,497	-17.6%
Rest of the World	44	48	60	-25.8%

1. Deloitte & Touche LLP (“Deloitte”) conducted a review of the Statement of Greenhouse Gas Emissions of Walgreens Boots Alliance, Inc. for the fiscal year ended August 31, 2021 for Scope 1 and Scope 2 greenhouse gas (GHG) emissions. In addition, Deloitte reviewed Scope 3 emissions for business travel and downstream transportation and distribution. The review was performed on management’s assertion that the Statement of GHG Emissions is presented in accordance with Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition, published by the World Resources Institute/World Business Council for Sustainable Development. The report is included at the bottom of the Statement of GHG Emissions.
2. Scope 1 emissions are those generated directly from sources owned or controlled by the Company. The figures reported include CO₂e emissions resulting from heat and electricity produced by our on-site Combined Heat & Power plant in Beeston, Nottingham, UK including the portion that is sold to third parties or to the grid, which was 14,000 metric tonnes in fiscal 2021, 33,000 metric tonnes in fiscal 2020, and 32,000 metric tonnes in fiscal 2019.
3. Scope 2 emissions are those generated by purchased electricity, heat and steam consumed by the Company.
4. Scope 3 indirect emissions are those that are a consequence of the Company’s activities and occur from sources not owned or controlled by the Company. WBA currently reports on business travel and downstream transportation and distribution Scope 3 emissions.

Table 3: Greenhouse gas emissions intensity

	Gross global combined Scope 1 and 2 emissions (metric tonnes)	Sales (\$million)	Intensity figure: Metric tonnes of CO ₂ e per \$million sales
Fiscal 2021	1,662,224	132,509	12.5
Fiscal 2020	1,813,037	121,982	14.9
Fiscal 2019	1,961,523	120,074	16.3
	Gross global combined Scope 1 and 2 emissions (metric tonnes)	Square feet (thousand) of locations occupied at Aug. 31	Intensity figure: Metric tonnes of CO ₂ e per thousand square feet of locations occupied
Fiscal 2021	1,662,224	163,489	10.2
Fiscal 2020	1,813,037	159,563	11.4
Fiscal 2019	1,961,523	167,575	11.7

Greenhouse gas emissions by greenhouse gas

In fiscal 2021 the Company reported GHG emissions converted to CO₂e.

All GHG emissions figures are in metric tonnes of carbon dioxide equivalents (CO₂e) and include three of the seven GHGs covered by the Kyoto Protocol: carbon dioxide (CO₂), methane (CH₄) and nitrous oxide (N₂O). These three gases are aggregated and not reported separately because the Company uses standard emissions factors for CO₂e. The following four greenhouse gases were omitted from our reporting as they are not a material source of greenhouse gases for the business: HFCs, PFCs, SF₆ and NF₃.

Note: Where CO₂e factors are not available, CO₂ factors are applied as a proxy.

Management Assertion

Management of WBA is responsible for the completeness, accuracy and validity of the WBA Statement of GHG Emissions (the “Statement of GHG Emissions”) for the fiscal year ended August 31, 2021. Management is also responsible for the collection, quantification and presentation of the Statement of GHG Emissions and for the selection of the criteria, which Management believes provide an objective basis for measuring and reporting. Management of the Company asserts that the Statement of GHG Emissions is presented in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition, published by the World Resources Institute/World Business Council for Sustainable Development (the “GHG Protocol”).

WBA - Notes to Statement of Greenhouse Gas Emissions

For fiscal year ended August 31, 2021

Reporting policies

WBA is an integrated healthcare, pharmacy, and retail leader across the United States and Europe. WBA has a presence in 9 countries and employs more than 315,000 people. The Company has approximately 13,000 stores within the U.S., Europe and Latin America. In addition, WBA is one of the world’s largest purchasers of prescription drugs and many other health and well-being products.

The Company was incorporated in Delaware in 2014 and its principal executive offices are in Deerfield, Illinois.

The Statement of GHG emissions has been prepared and presented in accordance with the GHG Protocol.

As described in the GHG Protocol: Corporate Standard, GHG emissions reported under Scope 3 GHG emissions are optional for reporting. The Company is reporting on two of the fifteen Scope 3 categories: Business travel and downstream transportation and distribution (cars, aircraft, trains or by sea) for operations outsourced to third parties where deliveries are made exclusively for WBA businesses.

A summary of the key disclosure policies is set out below.

Baseline year for GHG emissions

In accordance with the GHG reporting policies set out here, the Company has decided to set fiscal 2019 as the GHG baseline year for Scope 1, Scope 2 and Scope 3 emissions, and intends to report emissions against this new baseline year going forward. Fiscal 2019 was established as the base year as it represents the first year for which verifiable emissions data is available subsequent to the Rite Aid stores acquired in fiscal 2018.

GHG Reporting Scope

GHG emissions pertaining to the organizational and operational boundaries have been reported for global operations for owned, managed and leased locations including retail stores, specialty pharmacies, retail distribution centers, prescription mail service facilities, pharmaceutical distribution centers and principal office facilities.

Except as described below, GHG emissions have been reported for those entities for which the Company has financial control (as defined by the GHG Protocol).

The Company’s external financial performance report includes all subsidiaries in which the Company holds a controlling interest. The main differences between the Company’s external financial performance report and its ESG report, which includes GHG emissions, are as follows:

- Divestments - Businesses that are no longer subsidiaries of the Company at the fiscal year end due to divestment in the reporting year are excluded from current year ESG reporting scope;
- Business acquisitions - Businesses acquired during the reporting year are excluded from the current year ESG reporting scope. The complete dataset is reported once data for a full year are available;
- Equity method investments - Equity method investments are excluded from the Company’s ESG reporting scope;
- Franchise operations – Franchise operations run by third parties where a WBA business is the franchisor are excluded from the Company’s ESG reporting scope;
- Outsourced activities – Outsourced activities are excluded from the ESG reporting scope, except where the outsourcer’s activities are dedicated to the Company’s business and where the associated impacts may be

significant to our ESG performance. For example, third-party product deliveries made exclusively for WBA. The Company's Code of Conduct and Business Ethics set out the principles for dealing with, and the requirements for, suppliers.

On June 1, 2021 the Company completed the sale of the majority of the Company's Alliance Healthcare business as well as a portion of the Company's retail pharmacy international businesses in Europe ("discontinued operation") to AmerisourceBergen Corporation. Unless otherwise specified, disclosures in this report reflect continuing operations only. Certain prior period data, primarily related to discontinued operations, have been recast to conform to the current period presentation.

The Statement of GHG emissions includes Scope 1 (direct), Scope 2 (indirect) and Scope 3 (other) emissions that have been reported for operations within the operational boundary described below.

Scope 1: Direct GHG emissions from sources owned or controlled by the Company

Our Scope 1 emissions include all relevant GHGs emitted directly from the Company's activities, as follows:

- Gas and oil used for heating
- Gas used in the Combined Heat & Power plant in Beeston, Nottingham, UK
- Heat and electricity produced by our on-site Combined Heat & Power plant in Beeston, Nottingham, UK
- Business travel in owned or controlled vehicles
- Product delivery in owned or controlled fleets, including backhaul deliveries for other companies
- While fugitive emissions resulting from the use of refrigeration and air conditioning equipment are not included as the Company evaluates their materiality for its operations, the Company committed in fiscal 2017 to the Consumer Goods Forum's second Refrigeration Resolution to continue the phase down of Global Warming Potential (GWP) gases

Scope 2: Indirect GHG emissions

Our Scope 2 emissions include:

- Indirect emissions from purchased/acquired electricity and purchased/acquired heat or steam consumed in buildings (offices, retail stores and warehouses)

Scope 3: Indirect GHG emissions are emissions that are a consequence of the activities of the Company, and occur from sources not owned or controlled by the Company

Our Scope 3 emissions include GHGs associated with:

- Business travel in third party transportation
- Downstream transportation and distribution by third parties (cars, aircraft, trains or by sea) for operations outsourced to third parties where deliveries are made exclusively for WBA businesses

Methodology

All business emissions data submissions are prepared by the respective local finance teams and respective local Corporate Social Responsibility ("CSR") champions. Prior to submission, the data and supporting commentary are reviewed and approved by a senior finance leader in each business.

Divisional finance teams review and approve the submissions, which are then provided to the Company's Global Reporting team and to the central CSR management team. The WBA Global Reporting team is responsible for defining and leading the global process to compile, review and analyze all externally disclosed SEC documents and certain government related financial reporting disclosures.

The Global Reporting team produces an internal report to benchmark all businesses across the Company, comparing year-on-year performance (where available) and cross-business performance. The key outcomes of this report are shared with the Company's CSR Committee.

Energy data

Energy data cover the resulting CO₂e emissions from energy used to operate our facilities:

- Gathered from invoices/meter readings (manual or electronic)
- Reported for all energy purchased including energy used in stores/pharmacies, distribution centers, manufacturing sites and offices

- Data not reported for operations outsourced to third parties, such as distribution centers run by third parties, unless the activity is outsourced to a dedicated third-party contractor to conduct activities on our behalf on a site the Company owns/leases

The carbon footprint, measured in CO₂e tonnes, is calculated from the usage data submitted, applying the relevant conversion factors.

Outbound product delivery and downstream transportation and distribution by third parties data Outbound product delivery data cover the resulting CO₂e emissions from delivery of products to stores and to customers. This includes deliveries by owned-fleet vehicles and for operations outsourced to third parties where deliveries are made exclusively for WBA businesses. This excludes deliveries from third-party suppliers to the Company's warehouses, cross-dock centers or direct to stores. The amount of CO₂e emitted is calculated using activity data and applying the relevant conversion factors as described above.

- Gathered from verifiable official records, invoices and expense claims
- Reported for outbound product delivery only (excludes deliveries from our suppliers to our warehouses and cross-dock centers)
- Includes data for operations outsourced to third parties exclusively for our business

The carbon footprint, measured in CO₂e metric tonnes, is calculated from the data on fuel usage or kilometers traveled, applying the relevant conversion factors.

Business travel data

Business travel data cover the resulting CO₂e emissions from travel undertaken by employees for work or business purposes, gathered from invoices and expense claims.

The carbon footprint, measured in CO₂e metric tonnes, is calculated from the data on fuel usage or kilometers traveled, applying relevant conversion factors.

GHG emissions factors

For standard tariff electricity, country specific CO₂e conversion factors published by the International Energy Agency (IEA) are used, apart from WBA's largest territories, the U.S. and the UK. U.S. data are converted using Environmental Protection Agency (EPA) Emissions & General Resource Integrated Database (eGRID) specific CO₂e factors that take into consideration where the electricity was produced within the country. UK data are converted using the UK Department for Environment, Food & Rural Affairs (DEFRA) CO₂e factors.

For passenger air travel the latest available DEFRA factors are used across all divisions.

For all other metrics, conversion factors are applied on the basis of business location. The United States segment follows the U.S. Environmental Protection Agency (EPA) published factors. The International segment follows DEFRA published factors.

Conversion factors are updated annually to reflect the factors published by the IEA, EPA and DEFRA that are in effect as of August 31 of the reporting year.

Uncertainty

The capture of environmental data continues to evolve. WBA businesses are dispersed around the globe and in many instances rely on third parties to provide elements of data.

The Company continually seeks ways to improve the quality and reliability of data through robust collection processes in which completeness, accuracy and relevance are reviewed in light of WBA definitions, policies and procedures.

Estimates

Where actual data are not available, businesses apply estimation methodologies to arrive at figures that accurately reflect the businesses activities as described in the data quality section.

In instances where estimation or extrapolation techniques are used, the following points are considered by the businesses:

- Is the sample upon which the estimation/extrapolation based representative of the data?

- Has the sample been reviewed at least annually?
- Has the technique for estimation/extrapolation been reviewed at least annually?
- Can the data be benchmarked to or checked against alternative sources of data for reasonableness?
- Has the current year's data been compared to the prior year's data to identify any significant changes?

Specifically, where gas and electricity usage data are not available, the businesses benchmark stores, warehouses or other buildings and employ an estimation that is relevant to their usage patterns and allows for a reliable annual estimate to be derived. These estimation methods employed are reviewed and approved annually. Another specific area of estimation is the allocation of emissions from road business travel between Scope 1 and Scope 3 categories. The Company collates data for fuel consumed by cars with fuel cards and distance travelled by cars without fuel cards. The assumption is that company owned cars have fuel cards and when employees use their own cars they claim mileage. Therefore, emissions from fuel consumed for business travel are allocated to Scope 1 and emissions from mileage claims are allocated to Scope 3.

The businesses are challenged to work with suppliers and to continually enhance internal data capture processes to improve the quality of each element of ESG performance data.

Review of GHG inventory

Deloitte conducted a review of the Statement of Greenhouse Gas Emissions of Walgreens Boots Alliance, Inc. for the fiscal year ended August 31, 2021 for Scope 1 and Scope 2 greenhouse gas (GHG) emissions. In addition, Deloitte reviewed Scope 3 emissions for business travel and downstream transportation and distribution.

The review was performed on Management's assertion that the Statement of GHG Emissions is presented in accordance with Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition, published by the World Resources Institute/World Business Council for Sustainable Development. The report is included at the bottom of the Statement of GHG Emissions.

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Board of Directors, Stockholders and Stakeholders
Walgreens Boots Alliance, Inc.
Deerfield, Illinois

We have reviewed management of Walgreens Boots Alliance, Inc.'s (the "Company" or "WBA") assertion that the accompanying Walgreens Boots Alliance, Inc. (WBA) Statement of Greenhouse Gas (GHG) Emissions for the fiscal year ended August 31, 2021 (the "Statement of GHG Emissions") is presented in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) published by the World Resources Institute/World Business Council for Sustainable Development (the "GHG Protocol"). The Company's management is responsible for its assertion. Our responsibility is to express a conclusion on management's assertion based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants in AT-C section 105, Concepts Common to All Attestation Engagements, and AT-C section 210, Review Engagements. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to management's assertion in order for it to be fairly stated. A review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. We believe that our review provides a reasonable basis for our conclusion.

In performing our review, we have complied with the independence and other ethical requirements of the Code of Professional Conduct issued by the AICPA. We applied the Statements on Quality Control Standards established by the AICPA and, accordingly, maintain a comprehensive system of quality control.

The procedures we performed were based on our professional judgment. In performing our review, we performed analytical procedures and inquires. For a selection of amounts, we performed tests of mathematical accuracy of computations, compared the amounts to underlying records, or observed the data collection process.

The preparation of the Statement of GHG Emissions requires management to interpret the criteria, make determinations as to the relevancy of information to be included, and make estimates and assumptions that affect the reported information. Measurement of greenhouse emissions includes estimates and assumptions that are subject to significant inherent measurement uncertainty resulting, for example, from the accuracy and precision of greenhouse emission conversion factors and estimation methodologies used by management. Obtaining sufficient, appropriate review evidence to support our conclusion does not reduce the inherent uncertainty in the amounts and disclosures. The selection by management of different, but acceptable measurement methods, input data or model assumptions, may have resulted in materially different amounts or disclosures being reported.

Based on our review, we are not aware of any material modifications that should be made to management of the Company's assertion that the accompanying Statement of GHG Emissions for the fiscal year ended August 31, 2021 is presented in accordance with the GHG Protocol, in order for it be presented fairly stated.

Deloitte + Touche LLP

Chicago, IL
January 26, 2022