

## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Board of Directors, Stockholders and Stakeholders

Walgreens Boots Alliance, Inc., Deerfield, Illinois

We have reviewed the accompanying 2019 Statement of Greenhouse Gas (GHG) Emissions of Walgreens Boots Alliance, Inc. (the "Company") for the fiscal year ended August 31, 2019. The Company's management is responsible for preparing and presenting the Statement of GHG Emissions in accordance with Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition (the Greenhouse Gas Protocol) and the Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard, published by the World Business Council for Sustainable Development and the World Resources Institute (together the "Greenhouse Gas Protocol"). Our responsibility is to express a conclusion on the Statement of GHG Emissions 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 the Statement of GHG Emissions in order for it to be presented in accordance with the criteria. A review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether the Statement of GHG Emissions is presented in accordance with the criteria, 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.

Environmental and energy use data are subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data. Obtaining sufficient, appropriate review evidence to support our conclusion does not reduce the inherent uncertainty in the amounts and metrics. The selection by management of different, but acceptable measurement methods, input data or model assumptions, or a different point value within the range of reasonable values produced by the model, could have resulted in materially different amounts or metrics being reported.

Based on our review, we are not aware of any material modifications that should be made to the Statement of GHG Emissions of the Company for the fiscal year ended August 31, 2019, in order for it be presented in accordance with the Greenhouse Gas Protocol.

*Deloitte + Touche LLP*

Chicago, IL

January 27, 2020