



VERIFICATION OPINION DECLARATION GREENHOUSE GAS EMISSIONS

To: The Stakeholders of CVS Health

Apex Companies, LLC (Apex) was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by CVS Health for the period described below. This verification opinion declaration applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of CVS Health. CVS Health is responsible for the preparation and fair presentation of the GHG emissions statement in accordance with the criteria. Apex's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information. Apex is responsible for expressing an opinion on the GHG emissions statement based on the verification. Verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

Boundaries of the reporting company GHG emissions covered by the verification:

- Operational Control
- Worldwide

Types of GHGs: CO₂, CH₄, N₂O, HFCs

GHG Emissions Statement and Reporting Period:

Reporting Period Covered by Verification	Verified Scope 3 Purchased Goods and Services (Market-Based) GHG emissions (metric tons of CO ₂ equivalent)
Calendar Year 2019 – January 1, 2019 to December 31, 2019	32,634,483
Calendar Year 2023 – January 1, 2023 to December 31, 2023	23,259,928
Calendar Year 2024 – January 1, 2024 to December 31, 2024	27,136,910

Data and information supporting the Calendar Year (CY) 2019, CY2023 and CY2024 GHG emissions statement were generally historical in nature, but in some cases estimated.

Criteria against which verification was conducted:

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol Value Chain Accounting and Reporting Standard

Reference Standard:

- ISO 14064-3 (2019-04) Second Edition: Greenhouse gases -- Part 3: Specification with guidance for the verification and validation of greenhouse gas statements

Level of Assurance and Qualifications:

- Limited
- Materiality Threshold $\pm 5\%$ (applied to each calendar year separately)

GHG Verification Methodology:

- Interviews with relevant personnel of CVS Health and their consultant;
- Review of documentary evidence produced by CVS Health and their consultant;
- Review of CVS Health data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions;
- Audit of samples of data used by CVS Health to determine GHG emissions.

Verification Opinion:

Based on the process and procedures conducted, there is no evidence that the GHG emissions statement shown above:

- is not materially correct and is not a fair representation of the GHG emissions data and information; and
- has not been prepared in accordance with the WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain Accounting and Reporting Standard.

It is our opinion that CVS Health has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.



Statement of independence, impartiality, and competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

No member of the verification team has a business relationship with CVS Health, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the verification of greenhouse gas emissions data.

Attestation:

A handwritten signature in blue ink that reads 'Megan O'Neil'.

Megan O'Neil, Lead Verifier
ESG – Program Manager
Apex Companies, LLC
Atlanta, Georgia

A handwritten signature in blue ink that reads 'Trevor Donaghu'.

Trevor Donaghu, Technical Reviewer
ESG – Director
Apex Companies, LLC
Pleasant Hill, California

March 26, 2026

This verification opinion declaration, including the opinion expressed herein, is provided to CVS Health and is solely for the benefit of CVS Health in accordance with the terms of our agreement. We consent to the release of this declaration to the public or other organizations but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this declaration.