


# **Supplementary Materials for ESG Related Information ( 2 )**

**(Jun 23, 2025)**



**CHUGAI PHARMACEUTICAL**

 **Roche** A member of the Roche group

# 1. Gender Pay Indicators (DJSI 3.1.6)

<FY2024>

(JP-Yen)

Employee Level	Average Women Salary	Average Men Salary
Executive level (base salary only)*	☑23,220,000	☑24,728,385
Executive level (base salary + other cash incentives) *	☑38,983,502	☑53,671,926
Management level (base salary only)	☑7,842,387	☑7,906,202
Management level (base salary + other cash incentives)	☑15,536,217	☑15,780,944
Non-management level (base salary only)	☑4,555,244	☑4,810,926

<Standards for Calculation>

The boundary of calculation: CHUGAI PHARMACEUTICAL CO., LTD. and Chugai Pharma Manufacturing Co., Ltd.

Employees included in the calculation: Executive officers and full-time employees who were employed from January 1, 2024, to December 31, 2024, however excluding below.

- Senior employees, full-time contract employees, mid-career hires, early retirement, external loaned employees, and full-time employees whose salaries or bonuses have been reduced due to leave of absence or short-time workers.

Definition of base salary and other cash incentives included in the calculation:

(Executive Level) Regular compensation, bonus and restricted stock compensation paid in FY2024.

The amounts of restricted stock compensation are based on FY2024 financial result.

(Management level) Base salary, bonus and restricted stock compensation paid in FY2024. The amounts of restricted stock compensation are based on FY2024 financial result.

(Non-management level) Base salary paid in FY2024.

\*

The gender gap at the executive level is because CEO compensation has been included the base of calculation.

The compensation for Executive Vice Presidents who also serve as Directors is excluded from the aggregation, as it is not possible to clearly distinguish between compensation for serving as a director and compensation for serving as an executive officer.



## **Independent Practitioner's Limited Assurance Report**

To Representative Director, President & CEO of Chugai Pharmaceutical Co., Ltd.

### **Conclusion**

We have performed a limited assurance engagement on whether selected social performance indicators (the “subject matter information” or the “SMI”) presented in Chugai Pharmaceutical Co., Ltd.’s (the “Company”) ‘Supplementary Materials for ESG Related Information (2)’ (the “Materials”) for the year ended December 31, 2024 have been prepared in accordance with the criteria (the “Criteria”), which are established by the Company and are explained in the Materials. The SMI subject to the assurance engagement is indicated in the Materials with the symbol “☑”.

Based on the procedures performed and evidence obtained, nothing has come to our attention to cause us to believe that the Company’s SMI for the year ended December 31, 2024 is not prepared, in all material respects, in accordance with the Criteria.

### **Basis for Conclusion**

We conducted our engagement in accordance with 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 (IAASB). Our responsibilities under those standards are further described in the “Our responsibilities” section of our report.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA).

Our firm applies International Standard on Quality Management (ISQM) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, issued by the IAASB. This standard requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

### **Other information**

Our conclusion on the SMI does not extend to any other information that accompanies or contains the SMI (hereafter referred to as “other information”). We have read the other information but have not performed any procedures with respect to the other information.

### **Responsibilities for the SMI**

Management of the Company are responsible for:

- designing, implementing and maintaining internal controls relevant to the preparation of the SMI that is free from material misstatement, whether due to fraud or error;
- selecting or developing suitable criteria for preparing the SMI and appropriately referring to or describing the criteria used; and
- preparing the SMI in accordance with the Criteria.



## **Our responsibilities**

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the SMI is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the management.

### *Summary of the work we performed as the basis for our conclusion*

We exercised professional judgment and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence about the SMI that is sufficient and appropriate to provide a basis for our conclusion. Our procedures selected depended on our understanding of the SMI and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise. In carrying out our engagement, the procedures we performed primarily consisted of:

- assessing the suitability of the criteria applied to prepare the SMI;
- conducting interviews with the relevant personnel of the Company to obtain an understanding of the key processes, relevant systems and controls in place over the preparation of the SMI;
- performing analytical procedures including trend analysis;
- identifying and assessing the risks of material misstatements;
- performing, on a sample basis, recalculation of amounts presented as part of the SMI;
- performing other evidence gathering procedures for selected samples; and
- evaluating whether the SMI was presented in accordance with the Criteria.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

*/s/ Keisuke Inoue*

***Keisuke Inoue, Engagement Partner***

***KPMG AZSA Sustainability Co., Ltd.***

***Osaka Office, Japan***

***June 23, 2025***