



Independent Limited Assurance Report to Illumina, Inc.

Background and introduction

ISOS Group, Inc. (“ISOS” or “we”) were engaged by Illumina, Inc. (“Illumina” or “Company”) to undertake a limited assurance engagement in accordance with ISAE 3000 and ISAE 3410 covering select information reported within Illumina’s Corporate Social Responsibility Report CY ’22 (“CY22 CSR Report”) for the period beginning January 1, 2022, and ending December 31, 2022 (“CY22”).

We have performed our limited assurance engagement in accordance with the International Standard on Assurance Engagements 3000 (ISAE 3000), Assurance other than Audits or Reviews of Historical Financial Information, as well as the International Standard on Assurance Engagements 3410 (ISAE 3410) Assurance Engagements on Greenhouse Gas Statements, issued by the International Auditing and Assurance Standards Board. The engagement covered all entities and all facilities under the operational control of Illumina.

Our review was limited to the data reported in the Key Performance Indicator Summary sections (pages 90 – 95) marked with the symbol “*” (“Reported Information”), comprising of the following metrics and their respective segmentations:

Integrate Sustainability:	Nurturing Our People:
Energy Consumption	Workforce Data
Energy Consumption	Gender Data
Regional, Country, and Facility Emissions	EEOC Minority Summary (US)
Emission Intensity	New Hire Data
Scope 1 and 2 Emissions	Promotion Data
Scope 3 Emission	Veteran Data (US)
Water	Employee Turnover Data
	Other Identities Self-Reported (US)

We have not performed any procedures with respect to other information included in the Illumina CY22 CSR Report and, therefore, no conclusion on the Report as a whole is expressed.

Reporting criteria

The reporting criteria are the standards identified in the CY22 CSR Report – Reporting Overview (“Reporting Criteria”).

Inherent uncertainty

The nature of non-financial information and the methods used to determine non-financial information, allow for different, but acceptable measurement techniques which can result in materially different measurements and can impact accuracy and comparability. Furthermore, the nature and methods used to determine such information, as well as the measurement criteria and the precision thereof, may change over time.

The Reported Information has been measured applying the Reporting Criteria which has been adopted solely for the purpose of providing this non-financial information. As such the Reported Information may not be suitable for another purpose. Where significant assumptions or deductions are utilized, they are disclosed. Where direct data was unavailable, the company used industry standards as estimates. The assurance provided therefore does not guarantee or provide certainty over the completeness of reported data.

Illumina’s responsibilities

The Company’s management are responsible for:

- The accuracy and completeness of the information contained in the Reported Information.
- The design, implementation, and maintenance of internal controls relevant to the preparation of the report to provide reasonable assurance that the report is free from material misstatement, whether due to fraud or error.
- Ensuring the Reported Information is fairly stated in accordance with the applicable criteria (“Reporting Criteria”) and for the content and statements contained therein.

Our responsibilities

Our responsibility is to express a limited assurance conclusion in accordance with ISAE 3000 and ISAE 3410 whether the Reported Information has been properly prepared in accordance with the Reporting Criteria and to provide this in a report to Illumina.

Work performed

The procedures we performed were based on our professional judgment. Our work included, but was not limited to:

- Assessing the appropriateness of the Reporting Criteria for the Reported Information.
- Carrying out interviews with key personnel to understand the systems and controls in place during the reporting period.
- Assessing the systems, processes, and controls to collate, aggregate, validate and report the data.
- Reviewing a selection of factors and formulae used and calculations performed over the Reported Information.
- Considering the appropriateness of the Reported Information provided by Illumina and any third-party data management system service providers.
- Testing a sample of records against underlying records which were either individually material or where there was potential for errors to accumulate to material amounts included:
 - Testing of energy consumption, scope 1 and 2 emissions, and water consumption at 13 company facilities in scope of the reporting.
 - Testing of scope 3 emissions across the 11 calculated scope 3 emissions categories.
 - Testing of human capital data aggregated across three regions and 28 countries where company operates, including against EEO-1 reporting for US operations.
- Reperforming a selection of calculations of the Reported Information.

The relative effectiveness and significance of specific control procedures at Illumina and their effect on assessment of control risk at a facility level are dependent on their interaction with the controls and other factors present at individual facilities. We have not performed any procedures to evaluate the effectiveness of controls at individual facilities. We have not conducted any work outside the agreed scope and therefore restrict our conclusion to the above-mentioned subject matter.

Restriction of use

This assurance report is made solely to Illumina in accordance with the terms of our engagement, which include agreed arrangements for disclosure. Our work has been undertaken so that we might state to Illumina those matters we have been engaged to state in this limited assurance report and for no other purpose. Our limited assurance report should not be regarded as suitable to be used or relied on by any party wishing to acquire rights against us other than Illumina for any purpose or in any context. Any party other than Illumina who obtains access to our limited assurance report or a copy thereof and chooses to rely on our limited assurance report (or any part thereof) will do so at its own risk. To the fullest extent permitted by law, we accept or assume no responsibility and deny any liability to any party other than Illumina for our work, for this independent limited assurance report, or for the conclusions we have reached.

Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Reported Information, noted in the Key Performance Indicator Summary (pages 90 – 95) for CY22 ended on December 31, 2022, has not been prepared, in all material respects, in accordance with Illumina's Reporting Criteria.



Brian Noveck
CSAP Practitioner for, and on behalf of, ISOS Group, Inc.
19 April 2023