

Effective Date: December 5, 2024

Audit Committee Charter

Purpose

The purpose of the Audit Committee (“Committee”) shall be to assist the Board of Directors (“Board”) of Biogen Inc (the “Company) in its oversight of:

- the integrity of the Company’s financial statements;
- the accounting and financial reporting processes of the Company;
- the independence, qualifications and performance of the Company’s independent registered public accounting firm;
- the effectiveness of the Company’s internal control over financial reporting;
- the Company’s tax strategy and internal audit and corporate compliance functions;
- the Company’s financial strategy, policies and practices;
- management’s exercise of its responsibility to assess and manage risks associated with the Company’s financial, accounting, disclosure, anti-bribery and corruption (“ABAC”) and distributor matters; and
- the adequacy and effectiveness of the Company’s insurance programs.

Authority and Responsibilities

The Committee shall have the following authority and responsibilities:

Oversight of Independent Auditor

- Sole authority and direct responsibility for the appointment, compensation, retention, evaluation and oversight of the work of the independent registered public accounting firm engaged (including resolution of disagreements between management and the auditor regarding financial reporting and rotation of the lead audit partner) by the Company for the purpose of preparing or issuing an audit report or related work or performing other audit, review or attest services for the Company. The independent registered public accounting firm shall report directly to the Committee.
- Sole authority and direct responsibility to pre-approve (or, where permitted under the rules and regulations of the U.S. Securities and Exchange Commission (“SEC”), subsequently approve) all audit, audit-related and permitted non- audit services (including the fees and terms thereof) to be provided to the Company by the independent registered public accounting firm.
- Assess the independence of the independent registered public accounting firm by (i) receiving from the independent registered public accounting firm all written statements and other communications relating to their independence from the Company that may be required under applicable rules governing independent auditors and (ii) actively discussing with the independent registered public accounting firm on at least an annual basis, any disclosed relationships or services between the independent registered public accounting firm and the Company or any other disclosed relationships or services that may impact the objectivity and independence of the independent registered public accounting firm.
- At least annually, obtain and review a report by the independent registered public accounting

firm, describing (i) the independent registered public accounting firm's internal quality-control procedures; and (ii) any material issues raised by the most recent internal quality-control review peer review, or Public Company Accounting Board ("PCAOB") review of the independent auditor or by any inquiry or investigation by governmental or professional authorities, including, but not limited to, the PCAOB, regarding any independent audits carried out by the independent registered public accounting firm within the last five years, and any steps taken by the independent registered public accounting firm to address any issues raised.

- Oversee the Company's practices with respect to hiring employees or former employees of the Company's independent registered public accounting firm who were engaged for the purpose of preparing or issuing an audit report or performing other audit, review, or attest services for the Company.
- Review reports of any financial or internal control-related audit performed by the independent registered public accounting firm, including (i) any critical audit matter ("CAMs"), that may be identified by the independent registered public accounting firm in connection with its audit of the Company's annual financial statements for the current audit period; and (ii) any other significant matters that arose or difficulties encountered by the independent registered public accounting firm.

Financial Statements and Disclosures

- Discuss with management and the independent registered public accounting firm the annual audited financial statements and quarterly financial statements prior to filing, including related disclosures and matters required to be reviewed by the Committee under applicable legal, regulatory or Nasdaq requirements, and such other reports required to be provided by the independent registered public accounting firm under applicable accounting and auditing standards.
- Discuss with management and the independent registered public accounting firm, as appropriate, earnings results, and significant financial disclosure issues, including any related generally accepted accounting principles ("GAAP") and non-GAAP annual and quarterly financial information that is included in earnings press releases, including pro forma or adjusted non-GAAP information, and other related financial information or earnings guidance contained therein and/or that is regularly provided to analysts and ratings agencies.
- At least on an annual basis, review with management and the independent registered public accounting firm the Company's financial reporting and accounting policies and principles significant changes in such policies or principles or in their application and the key accounting decisions affecting the Company's financial statements, including alternatives to, and the rationale for, the decisions made.
- Review with management and the independent registered public accounting firm the effect of regulatory and accounting trends, developments and initiatives on the Company's financial statements.
- Review and investigate, as appropriate, matters pertaining to the integrity of the Company's financial statements.
- Establish procedures for confidential and anonymous submission and treatment of complaints regarding the Company's accounting, internal controls, disclosure or other financial or auditing matters.
- Prepare and publish an annual Committee report in the Company's proxy statement in accordance

with applicable SEC rules and regulations.

Internal Audit

- Oversee the Company's internal audit function and approve key corporate internal audit matters, including the effectiveness and performance of the internal audit function.
- Approve the hiring, evaluation, compensation, and dismissal of the Chief Audit Executive ("CAE").
- Make appropriate inquiries of management and the CAE and, at least annually, approve internal audit's scope, charter, annual audit plan, and budget. Review, as appropriate, any material changes to the annual audit plan.
- Receive communications from the CAE on the Department's performance relative to the plan and other material matters.
- Periodically review important internal audit findings and management's remediation of key findings, if any.
- Review the internal audit group's work and results with respect to the Company's internal control over financial reporting and the scope of the audits planned to be performed by internal audit and the independent registered public accounting firm in that regard.

Internal Controls

- At least on an annual basis, review with management and the independent registered public accounting firm the adequacy and effectiveness of the Company's system of internal financial and accounting controls and the Company's disclosure controls, procedures and procedures, including their effectiveness.
- Review with management the Company's assessment of its significant financial, accounting, disclosure, ABAC and distributor risk exposures and steps taken by management to monitor and mitigate such exposures.

Corporate Compliance

- Oversee the Company's ABAC, patient, healthcare provider and third party payor compliance program ("Corporate Compliance Program") and Chief Compliance Officer ("CCO").
- Approve the hiring, evaluation, compensation, and dismissal of the CCO.
- Make appropriate inquiries of management and the CCO as to the budget of Corporate Compliance Program and approve the annual Corporate Compliance Program goals.
- Receive regular updates from the CCO regarding the effectiveness of the Corporate Compliance program, progress against goals and monitoring results.

Financial Strategy, Policies and Practices and Risk Oversight

- Review and recommend for Board approval the Company's long-term capital structure targets, including appropriate levels of debt financing.
- Review and recommend for Board approval borrowing authority consistent with the approved long-term capital structure.
- Review and approve material financing arrangements and guarantees of indebtedness not covered by the approved borrowing authority.
- Advise the Board on equity issuances, share repurchases and dividends.
- Advise the Board on the Company's annual capital budget.
- Approve the Company's marketable securities investment policy and review the Company's management of its marketable securities portfolio and derivative transactions.
- Approve on an annual basis the Company's reliance on any applicable exemptions from requirements that would otherwise apply to the Company's or its subsidiaries' derivatives trading.
- Review management's exercise of its responsibility to assess and manage financial, capital and credit risks.

Review management's exercise of its responsibility to assess and manage material risks related to supply chain matters (e.g., vendor, contract manufacture, inventory and stolen goods).

Other Matters

- Review the status of any material tax audits and proceedings, the Company's tax strategy, and other material tax matters.
- Review and approve the Company's directors' and officers' insurance program.
- Review the adequacy and effectiveness of the Company's other insurance programs.

The Committee may, in addition, perform such other functions as are consistent with its purpose or as may be requested by the Board.

Management is responsible for preparing the Company's financial statements and the independent registered public accounting firm is responsible for auditing those financial statements. The Committee is responsible for overseeing the conduct of these activities by the Company's management and the independent registered public accounting firm, which reports directly to the Committee. In carrying out its oversight responsibilities, the Committee is not providing any expert or special assurances as to the Company's financial statements or any professional certifications as to the work of the independent registered public accounting firm.

The Committee shall operate in accordance with, and have all power and authority granted by, the provisions of the Delaware General Corporation Law, and the Company's Bylaws and Corporate Governance Principles, each as in effect from time to time.

Membership

The Committee shall consist of a minimum of three directors. Each Committee member shall be appointed by, and will serve at the discretion of, the Board. The Board shall designate one of the Committee members to serve as the Chair of the Committee. In the absence of that designation, the members of the Committee may elect a Chair by majority vote of all members.

All members shall be independent and have, consistent with Nasdaq and other legal requirements, sufficient financial experience and ability to enable them to discharge their responsibilities and at least one member shall be an "audit committee financial expert" as defined in SEC regulations.

Committee Resources and Information

The Committee shall have the authority to select, retain, oversee, and terminate advisors, including legal counsel, accountants, and other experts, to assist the Committee as the Committee deems necessary, in its discretion, to fulfill its mandates under this Charter, including any studies or investigations, and will have direct oversight over the work performed by such advisors. The Committee shall also have the authority to compensate, at the expense of the Company, such advisors and employ such resources as are necessary to fulfill its mandates under this Charter. In discharging its oversight role or as it otherwise deems necessary or appropriate, the Committee is empowered to investigate any matter brought to its attention within the scope of its responsibilities.

Meetings

The Committee shall meet at least four times a year and at such other times as requested by the Chair of the Board, the Committee Chair or the Board.

The Committee shall meet separately on a regular basis with the Company's independent registered public accounting firm, the Chief Financial Officer, the CAE, the Chief Legal Officer, the CCO and such other members of management as the Committee deems appropriate to discuss any matters the Committee or they believe should be discussed in executive session.