

## Boston Scientific Corporation

300 Boston Scientific Way, Marlborough MA 01752-1234, USA

### Verification Criteria:

ISO 14065:2013 "Requirements for Greenhouse Gas Validation and Verification Bodies for use in Accreditation or Other Forms of Recognition"

ISO 14064-3:2019 "Specification with guidance for the validation and verification of greenhouse gas statements"

The Greenhouse Gas Protocol" (World Resources Institute, 2004 Revised Edition amended 2013), the "General Reporting Protocol v. 2.0"

### Reporting Period:

2022 (01/01/2022 - 31/12/2022)

### Objectives

Lucideon was contracted by Boston Scientific Corporation (the reporter) to undertake the actions necessary to provide limited assurance verification of their energy and GHG inventory prepared to the standards and guidelines listed above, reporting under operational management control criteria.

### Scope of Verification

The verification covers the period 01/01/2022 - 31/12/2022 associated with Boston Scientific Corporation operations. Where assumptions have been made then these have been documented for transparency. The property portfolio contained 17 facilities for the reporting period. The verification was conducted to a limited level of assurance and concludes that the inventory (Assertion) is materially correct.

Data and calculations selected for verification were based upon a risk assessment approach. The verification also included 'boundaries' completeness checks. Data in spreadsheets were also examined and specific sampling of data was conducted giving consideration to raw data sources. Emission factors were found to be based on best available information and were from robust and recognised sources.

### Verifiers Opinion

Based on the evidence provided and the samples selected for verification, it is the opinion of Lucideon that the inventory covering the period 01/01/2022 - 31/12/2022 is materially correct and is a fair representation of the energy and GHG data. The information was compiled in conformance with the verification criteria described above. The data and information supporting the energy and GHG Assertion were historical in nature. The following qualifications apply:

- The boundary extends to manufacturing sites and key distribution centres within the Operations Section of the organisation. Recent site acquisitions enter the Commercial Section of the organisation and are not included within the inventory boundary until they are transferred to the Operations Section. This process typically takes one or two years post acquisition. Smaller non-significant facilities such as sales offices are also not included within the reporting boundary. The inventory boundary for the current reporting cycle includes 17 facilities. No material issues were identified.
- The emissions and kWh figures verified are those as defined in this verification opinion statement and the verification report. Other values reported in the operator’s final report as per Appendix C were not verified.

### Final verified inventory

SCOPE	Subscope	kWh	tCO2e (Market Based)	tCO2e (Location Based)
1	Diesel	11,746,783	2,974	2,974
1	Natural Gas	177,325,016	32,137	32,137
1	LPG	2,293,220	485	485
	<b>Scope 1 Total</b>	<b>191,365,019</b>	<b>35,596</b>	<b>35,596</b>
2	Electric Power	212,504,926	13,121	80,434
	<b>Scope 2 Total</b>	<b>212,504,926</b>	<b>13,121</b>	<b>80,434</b>
<b>All</b>	<b>Total</b>	<b>403,869,945</b>	<b>48,717</b>	<b>116,029</b>
Contractual Instruments Inc. RECs, IRECs & Green Tarriffs		161,485,096 kWh		

Andrew Shepherd  
Lead Verifier

16<sup>th</sup> March 2023

Shaun Bainbridge  
Independent Technical Reviewer

17<sup>th</sup> March 2023