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Independent Accountants' Review Report

Management of Boston Scientific Corporation

We have reviewed Boston Scientific Corporation's (Boston Scientific) schedule of select sustainability indicators (the "Subject Matter") included in Appendix A for the year ended December 31, 2019 in accordance with the criteria set forth in Appendix A (the "Criteria"). Boston Scientific's management is responsible for the Subject Matter in accordance with the Criteria. Our responsibility is to express a conclusion on the Subject Matter based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) AT-C section 105, *Concepts Common to All Attestation Engagements*, and AT-C section 210, *Review Engagements*. Those standards require that we plan and perform our review to obtain limited assurance about whether any material modifications should be made to the Subject Matter in order for it to be in accordance with the Criteria. The procedures performed in a review vary in nature and timing from and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether the Subject Matter is in accordance with the Criteria, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. As such, a review does not provide assurance that we became aware of all significant matters that would be disclosed in an examination. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent of Boston Scientific and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review engagement. Additionally, we have complied with the other ethical requirements set forth in the Code of Professional Conduct and applied the Statements on Quality Management Standards established by the AICPA.

The procedures we performed were based on our professional judgment. Our review consisted principally of applying analytical procedures, making inquiries of persons responsible for the subject matter, obtaining an understanding of the data management systems and processes used to generate, aggregate and report the Subject Matter and performing such other procedures as we considered necessary in the circumstances. As described in Appendix A the Subject Matter is subject to measurement uncertainties resulting from limitations inherent in the nature and the

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methods used for determining such data. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary.

The information included in Boston Scientific's 2025 Impact Report Data Pack, other than the Subject Matter, has not been subjected to the procedures applied in our review and, accordingly, we express no conclusion on it.

Based on our review, we are not aware of any material modifications that should be made to the Subject Matter in order for it to be in accordance with the Criteria.

Ernst & Young LLP

May 28, 2026

Appendix A: Management's Schedule of Select Sustainability Indicators

The following table includes the Schedule of Scope 1 and 2 Greenhouse Gas (GHG) emissions for Boston Scientific Corporation (the Company). The Company's emissions have been calculated and reported in accordance with the following criteria: The GHG Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) and the GHG Protocol Scope 2 Guidance (an amendment to the GHG Protocol: A Corporate Accounting and Reporting Standard), published by the World Resources Institute (WRI) and the World Business Council for Sustainable Business Development (WBCSD) (together, "the GHG Protocol" or "the Criteria").

Note: Non-financial information is subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data. The selection of different but acceptable standards and frameworks provide acceptable measurement techniques, which may result in materially different measurements. The precision of different measurement techniques may also vary.

Boston Scientific Corporation[1] Schedule of Scope 1 and 2 GHG Emissions For the year ended December 31, 2019		
	Unit[2]	**Reported value**
Scope 1[3]	Metric tons of carbon dioxide equivalents (tCO_2e)	96,335
Scope 2, location-based method (LBM)	tCO_2e	105,065
Scope 2, market-based method (MBM)	tCO_2e	112,102
Scope 1 and 2, LBM	tCO_2e	201,400
Scope 1 and 2, MBM	tCO_2e	208,437

Notes to Schedule of Scope 1 and 2 GHG Emissions

Note on operational boundary
Scope 1 emissions include direct emissions from owned or controlled sources. Scope 2 emissions are indirect emissions from the generation of purchased electricity. For information on emissions sources relevant to the Company's boundary, refer to the table below. Other sources of emissions described in the GHG Protocol such as purchased heat, purchased steam, purchased cooling, etc. have been considered and evaluated. The Company has concluded these emissions sources are not applicable to its operations.

Scope of emissions	Emissions source	Description of boundary
Scope 1	Stationary combustion	Emissions associated with the combustion of fuels in stationary sources at facilities owned or controlled by the Company. Includes the combustion of natural gas for heating, diesel for use in emergency generators, and liquified petroleum gas (LPG) in cooking equipment, among other activities.
Scope 1	Mobile combustion	Emissions associated with the combustion of fuels in mobile sources owned or controlled by the Company. Includes the combustion of gasoline, diesel, and other fuel sources in the Company's sales and operational vehicle fleet. Also includes the combustion of jet fuel in the Company's aviation fleet.
Scope 1	Fugitive emissions	Emissions associated with intentional or unintentional releases such as equipment leaks from joints, seals, packing, gaskets, as well as fugitive emissions from wastewater treatment at facilities owned or controlled by the Company. This includes, but is not limited to, refrigerant leaks and uncontrolled releases of chemicals used in manufacturing processes that result in fugitive emissions (i.e., emissions not captured through abatement or exhaust systems), as well as emissions from wastewater treatment activities. These chemical releases are distinct from process emissions, as they do not result from deliberate chemical transformations but rather from unintended losses during handling or facility operations.
Scope 1	Process emissions	Emissions that result from chemical reactions or physical processes, other than those related to fuel combustion or fugitive emissions. This includes a small amount of CO_2 generated from the final-stage oxidation of residual compounds in the abatement system of some owned sterilization facilities.
Scope 2	Purchased electricity	Emissions associated with the generation of electricity at facilities not owned or controlled by the Company but purchased and consumed by the Company.

Note on methodologies to quantify scope 1 and 2 GHG emissions

The Company employs various calculation methodologies prescribed by the GHG Protocol. The selection of calculation methodology is based on the availability and sufficiency of data. The following table summarizes the types of data used and methodologies applied for each scope of emissions by emission source. The Company prioritizes the collection of actual activity data, where possible.

Scope of emissions	Emissions source	Methodology(ies) employed	Emission factors and global warming potentials (GWPs) applied[4, 5]
Scope 1	Stationary combustion	*Fuel consumption* The Company collects actual activity data on the consumption of fuels using a variety of processes and systems. Actual activity data is sourced from invoices and internal trackers maintained by facilities personnel. Emission factors are applied against fuel consumption totals to calculate emissions. When actual activity data on the consumption of fuels is not available, the Company employs methodologies to estimate consumption including the following: For diesel and LPG, estimates are based on site-specific averages or proxy data from current or previous years. For natural gas, estimates are based on facility square footage and energy intensity factors by facility type based on available internal data or third-party sources such as the Commercial Buildings Energy Consumption survey (CBECs).	2025 U.S. Environmental Protection Agency (U.S. EPA) Center for Corporate Climate Leadership GHG Emission Factors for Greenhouse Gas Inventories 2021 Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report: Climate Change – The Physical Science Basis
Scope 1	Mobile combustion	Management of the Company's vehicle fleet varies by region. The business processes managing the Company's vehicle fleet affect the availability of data to the Company. *Fuel consumption* The Company collects actual activity data on fuel consumption by vehicle or aircraft from the Company's operational systems or third-party vendor reports. Emission factors are applied against fuel consumption totals to calculate emissions. *Distance travelled* The Company collects actual activity data on distances driven for each vehicle from the Company's financial systems or third-party vendor reports. To calculate emissions based on miles driven, the Company assesses the fuel efficiency based on the make and model of the vehicle to determine the amount of fuel consumed. Emission factors are applied against fuel consumption totals to calculate emissions.	2025 U.S. EPA Center for Corporate Climate Leadership GHG Emission Factors for Greenhouse Gas Inventories 2021 IPCC Sixth Assessment Report: Climate Change – The Physical Science Basis

Scope of emissions	Emissions source	Methodology(ies) employed	Emission factors and global warming potentials (GWPs) applied[4, 5]
		Where data necessary to calculate emissions following the above methodologies is not available, the Company employs methodologies to estimate emissions. Such estimates include applying regional or global estimates for miles driven based on available actual data across the Company's vehicle fleet or applying contractual mileage in the case of leased vehicles.	
Scope 1	Fugitive emissions	*Chemicals* The Company has conducted a comprehensive review of chemicals used in the manufacturing of products to identify those that generate emissions reportable under scope 1 GHG emissions. The Company assumes the consumption of chemicals based on orders brought to the manufacturing floor, the types and weights or volumes of chemicals ordered are recorded in the Company's financial and operational systems. Emissions are calculated by applying GWPs against the quantity assumed to be consumed. Where applicable, a mass balance approach is used prior to applying the GWP. Chemical composition percentages are also considered to ensure accurate emissions estimation. *Refrigerant leakage* The Company tracks refrigerant emissions from facility equipment by recording the quantity of refrigerant refilled due to leaks. This data is sourced from internal and external maintenance reports. Emissions are calculated by applying GWPs against the weight of the refrigerant refilled. *Wastewater treatment* The Company calculates emissions from on-site aerobic wastewater treatment plants in accordance with IPCC guidelines. Emissions are calculated for both the treatment and discharge phases based on data from internal flow meters and quarterly lab reports from a certified external provider.	2021 IPCC Sixth Assessment Report: Climate Change – The Physical Science Basis 2019 IPCC Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories – Volume 4-5
Scope 1	Process emissions	Emissions are calculated using actual consumption data sourced from the Company's financial and operational system, combined with the specific abatement system type and its efficiency, to estimate the amount of CO_2 formed.	2021 IPCC Sixth Assessment Report: Climate Change – The Physical Science Basis

Scope of emissions	Emissions source	Methodology(ies) employed	Emission factors and global warming potentials (GWPs) applied[4, 5]
Scope 2, LBM	Purchased electricity	The Company collects actual activity data on purchased electricity consumption for facilities from the sites and utility/supplier vendors, where available. Activity data is based on invoices from third-party utility providers or internal meter readings. Where actual activity data is not available, the Company employs methodologies to estimate consumption, such as proxy data from current or prior years or using facility square footage and energy intensity factors by facility type based on available internal data or third-party sources such as the Commercial Buildings Energy Consumption survey (CBECs). Regional or subnational emission factors are applied against purchased electricity consumption totals to calculate emissions.	▪ 2021 U.S. EPA eGRID Database ▪ European Environment Agency (EEA) Greenhouse Gas Emission Factors, 2021 ▪ International Energy Agency (IEA) Emissions Factors Database, 2024 ▪ Australian Government – Department of Climate Change, Energy, the Environment and Water. National Greenhouse Accounts Factors, 2024 ▪ Ministério da Ciência, Tecnologia e Inovação (MCTI), Brazil. Fatores Médios de Emissão de CO_2 do Sistema Interligado Nacional, 2024 ▪ Unidad de Planeación Minero Energética (UPME), Colombia. Factores de Emisión de Gases de Efecto Invernadero en el Sistema Eléctrico de Colombia, 2024 ▪ Instituto Meteorológico Nacional, Costa Rica. (2024). Emission Factors Report ▪ Central Electricity Authority, Government of India. CO_2 Baseline Database for the Indian Power Sector, Version 17.0 ▪ Factor de Emisión del Sistema Eléctrico Nacional 2019, Mexico ▪ Grid Emission Factor (GEF) in Malaysia (2017-22) ▪ New Zealand Ministry for the Environment. 2022
Scope 2, MBM	Purchased electricity	For scope 2 MBM emissions, the same activity data used for LBM calculations is applied. Emissions are calculated by multiplying this data by the applicable emission factor—using residual mix factors where available, and default location-based (grid average) emission factors when residual mix data is not available.	▪ Green-e® Residual Mix Emission Rates 2021 Report[6] ▪ Association Issuing Bodies, Results of the calculation of Residual Mixes

Scope of emissions	Emissions source	Methodology(ies) employed	Emission factors and global warming potentials (GWPs) applied[4, 5]
		The Company conducted an internal review of contractual instruments (e.g., Energy Attribute Certificates) present and employed in 2019 and noted no such instruments that could be applied in reporting scope 2 MBM emissions.	for the calendar year 2019 Version 1.1, 2020-09-08 ▪ IEA Emissions Factors Database, 2024 ▪ Australian National Greenhouse Accounts Factors, Australian Government, 2024 ▪ Factores de Emisión de Gases de Efecto Invernadero en el sistema electrico de Colombia. Unidad de Planeacion Minero Energetica, 2024 ▪ Central Electricity Authority, Government of India. CO_2 Baseline Database for the Indian Power Sector, Version 17.0 ▪ MCTI (2024). Fatores médios de emissão de CO_2 do Sistema Interligado Nacional ▪ Instituto Meteorológico Nacional, Costa Rica. (2024). Emission Factors Report ▪ Factor de Emisión del Sistema Eléctrico Nacional 2019, Mexico ▪ GEF in Malaysia (2017-22) ▪ New Zealand Ministry for the Environment. 2022

[1] Reporting boundary includes Boston Scientific Corporation and its consolidated wholly owned subsidiaries (Boston Scientific) as of December 31, 2024. The Company utilizes the operational control consolidation approach, as defined by the GHG Protocol. The Company defines operational control as having the authority to introduce, influence or implement operational policies over an individual location or asset.

[2] The Company reports scope 1 and 2 GHG emissions in units of CO_2e. Approximately 96% of the total reported scope 1 and 2 GHG emissions (LBM) are attributed to carbon dioxide (CO_2), with the remaining 4% comprising methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF_6), nitrogen trifluoride (NF_3), chlorocarbons and hydrochlorocarbons, as well as halogenated alcohols, ethers, furans, aldehydes, and ketones. While chlorocarbons and hydrochlorocarbons and halogenated alcohols, ethers, furans, aldehydes, and ketones are not mandatory under the GHG Protocol, the Company includes them in its inventory due to their high global warming potential (GWP), as part of its commitment to comprehensive and responsible reporting. These substances collectively represent approximately 1% of the total reported scope 1 and 2 GHG emissions (LBM).

[3] The Company's vehicle fleet consumes a small amount of biofuel (e.g., ethanol). As required by the GHG Protocol, total scope 1 GHG emissions only includes emissions attributable to CH_4 and N_2O from the consumption of biofuel. Emissions attributed to CO_2 from consumption of biofuel is approximately: 45 metric tons CO_2.

[4] The emission factors used by the Company may at times include the full CO_2e conversion embedded in the factor, as such the Company leverages the embedded GWP factors included in the emission factors used in these instances. When emission factors used by the Company do not include the full CO_2e conversion, the Company applies GWPs from the 2021 IPCC Sixth Assessment Report: Climate Change – The Physical Science Basis (AR6).

[5] All electricity grid emission factors, used across scope 2 LBM and MBM GHG emissions and sourced from various references, correspond to 2019 electricity grid data. The cited year of publication is not indicative of the emission factor's year.

[6] For Scope 2 MBM emissions, Green-e residual mix emission factors are applied to electricity consumption. In the US. Green-e residual mix factors are adjusted grid-average emission factors that account for all unique Green-e Energy certified sales. A complete adjusted emission factor (i.e., residual mix that accounts for all voluntary renewable energy claimed) is not available for the US at this time.