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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, 2024 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 Control 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 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.

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Furthermore, Scope 3 emissions are calculated based on a significant number of estimations and management assumptions due to the inherent nature of the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard as well as the Technical Guidance for Calculating Scope 3 Emissions criteria.

The information included in Boston Scientific's CDP Report, 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

September 15, 2025

Appendix A: Management's Schedule of Select Sustainability Indicators

The following table includes the Schedule of Scope 3 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 Corporate Value Chain (Scope 3) Accounting and Reporting Standard and The GHG Protocol Technical Guidance for Calculating Scope 3 Emissions, published by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD) (together, "the Criteria"). The Schedule of Scope 3 GHG Emissions includes emissions based on the recommended categories in the Criteria that are material and relevant to the Company's overall GHG emissions.

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 3 GHG Emissions For the year ended December 31, 2024		
	Unit[2]	**Reported value**
Upstream scope 3 GHG emissions:		
Scope 3 category 1 – Purchased goods and services	Metric tons of carbon dioxide equivalents (tCO_2e)	946,976
Scope 3 category 2 – Capital goods	tCO_2e	119,492
Scope 3 category 3 – Fuel and energy-related activities	tCO_2e	41,518
Scope 3 category 4 – Upstream transportation and distribution	tCO_2e	201,171
Scope 3 category 5 – Waste generated in operations	tCO_2e	20,883
Scope 3 category 6 – Business travel	tCO_2e	123,916
Scope 3 category 7 – Employee commuting	tCO_2e	99,836
Scope 3 category 8 – Upstream leased assets	tCO_2e	Not applicable
Upstream scope 3 GHG emissions	tCO_2e	1,553,792
Downstream scope 3 GHG emissions:		
Scope 3 category 9 – Downstream transportation and distribution	tCO_2e	2,605

	Unit[2]	Reported value
Scope 3 category 10 – Processing of sold products	tCO_2e	Not applicable
Scope 3 category 11 – Use of sold products	tCO_2e	38,019
Scope 3 category 12 – End-of-life treatment of sold products	tCO_2e	53,634
Scope 3 category 13 – Downstream leased assets	tCO_2e	1,707
Scope 3 category 14 - Franchises	tCO_2e	Not applicable
Scope 3 category 15 – Investments	tCO_2e	14,102
Downstream scope 3 GHG emissions	tCO_2e	110,067
Scope 3 GHG emissions	tCO_2e	1,663,859

Notes to Schedule of Scope 3 GHG Emissions

Note on operational boundary
Scope 3 (indirect value chain) emissions include emissions from the Company's upstream and downstream value chain activities. In accordance with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, the Company evaluates the 15 categories of scope 3 emissions for relevancy and calculates emissions in accordance with the Criteria. Reported scope 3 GHG emissions are calculated following the minimum boundaries for the respective category independent of any GHG trades (e.g., purchases, sales, or transfers of offsets or allowances). In certain instances, the Company concludes certain categories of scope 3 emissions to be not relevant or includes optional emissions outside the minimum boundary, these are further described below.

Scope 3 category	Description of boundary
Category 4 – Upstream transportation and distribution	The Company's reporting includes well-to-tank (WTT) emissions, which exceeds the minimum boundary.
Category 6 – Business travel	The Company's reporting includes WTT emissions, which exceeds the minimum boundary.
Category 7 – Employee commuting	The Company's reporting includes WTT emissions, which exceeds the minimum boundary. Additionally, the Company includes emissions associated with commuting activities related to contingent workers (i.e., contractors). Inclusion of emissions from contingent workers is optional per the GHG Protocol.
Category 8 – Upstream leased assets	This category has been assessed for relevance by the Company and has been identified as not relevant. The Company leases certain assets from others, however these assets are considered under the Company's

Scope 3 category	Description of boundary
	operational control and the emissions associated with such assets are included in the Company's scope 1 and 2 GHG emissions reporting.
Category 9 – Downstream transportation and distribution	The Company's reporting also includes WTT emissions, which exceeds the minimum boundary.
Category 10 – Processing of sold products	This has been assessed for relevance by the Company and has been identified as not relevant, the Company category does not produce intermediate products which require further downstream processing.
Category 14 – Franchises	This category has been assessed for relevance by the Company and has been identified as not relevant, the Company does not operate any franchises.

Note on methodologies to quantify scope 3 GHG emissions

The Company employs various calculation methodologies prescribed by the GHG Protocol Technical Guidance for Calculating Scope 3 Emissions to quantify scope 3 GHG emissions. The selection of calculation methodology for each category of scope 3 GHG emissions is based on the availability and sufficiency of data. The following table summarizes the types of data used and methodologies applied for each category of scope 3 GHG emissions, including an approximation of emissions derived from supplier-provided data noted where applicable.

Scope 3 category	Methodology(ies) employed	Emission factors and global warming potentials (GWPs) applied[3]
Category 1 – Purchased goods and services	*Spend-based method* Emissions are calculated by applying Environmentally-extended input output (EEIO) or supplier-specific spend-based emission factors, adjusted for inflation where necessary, against relevant spend data from the Company's financial systems. **Percent calculated with supplier data:** Approximately 1%	United States (U.S.) Environmental Protection Agency (EPA) Supply Chain Greenhouse Gas Emission Factors v1.3 The Company engages with a limited set of suppliers to obtain information on the supplier's revenue and scope 1, 2 and upstream scope 3 GHG emissions. The Company uses these inputs to determine a supplier-specific spend-based emission factor which is then applied to the Company's spend with the supplier.
Category 2 – Capital goods	*Spend-based method* Emissions are calculated by applying EEIO emission factors, adjusted for inflation where necessary, against relevant capital expenditure data from the Company's financial systems.	U.S. EPA Supply Chain Greenhouse Gas Emission Factors v1.3

Scope 3 category	Methodology(ies) employed	Emission factors and global warming potentials (GWPs) applied[3]
Category 3 – Fuel and energy-related activities	*Average-data method* Fuel-related upstream emissions are calculated by applying WTT emission factors against fuel consumption values included in the Company's scope 1 GHG emissions. Purchased electricity upstream and transportation and distribution losses are calculated by applying life cycle emission factors against purchased electricity consumption values included in the Company's scope 2 location-based method GHG emissions.	2024 UK Government (DEFRA/BEIS) GHG Conversion Factors for Company Reporting 2024 International Energy Agency (IEA) Life Cycle Upstream Emission Factors
Category 4 – Upstream transportation and distribution	*Distance-based method* Most emissions are calculated by applying emission factors against weights and distances of products transported based on the mode of transportation. Weights and modes of transportation are derived from the Company's global freight database and logistics systems. The Company determines the straight-line distance travelled based on the haversine method using the pickup and delivery city of each shipment from the Company's global freight database and logistics systems. The Company applies adjustments to the haversine distance to better reflect actual distance travelled based on the mode of transportation. *Supplier-specific emissions* Where possible, the Company engages with suppliers to obtain supplier-specific emissions associated with the activities attributed to the Company. Supplier data is prioritized where available to improve accuracy. *Spend-based method* The Company may not have access to data required to calculate emissions using the above methodologies. Where applicable, the Company calculates emissions for remaining activities by applying EEIO emission factors, adjusted for inflation where necessary, against relevant spend data from the Company's financial systems. **Percent calculated with supplier data:** Approximately 24%	Global Logistics Emissions Council (GLEC) Framework v3.1 Supplier provided emissions are obtained from the Company's suppliers through supplier engagement mechanisms A distance-based emission factor is determined by the Company using supplier provided emissions and shipment activity data which is then applied to a subset of activities where appropriate U.S. EPA Supply Chain Greenhouse Gas Emission Factors v1.3

Scope 3 category	Methodology(ies) employed	Emission factors and global warming potentials (GWPs) applied[3]
Category 5 – Waste generated in operations	*Waste-type-specific method* Emissions are calculated by applying emission factors against volumes of waste by waste-type. Volumes of waste by waste-type are reported by sites in the Company's Environmental, Health and Safety (EHS) systems. Where necessary, the Company estimates waste volumes for sites based on headcount or site area depending on the type of site.	Ecoinvent 3.11
Category 6 – Business travel	*Distance-based method* Emissions associated with air and rail travel are calculated by applying emission factors against distances travelled by employees. The Company requires all employees to manage business travel with a third-party vendor and obtains information on employee travel itineraries, including distance travelled and mode of transportation, from the third-party. *Spend-based method* Emissions associated with rental cars and taxis are calculated by applying EEIO emission factors, adjusted for inflation where necessary, against relevant spend data from the Company's financial systems.	2024 UK Government (DEFRA/BEIS) GHG Conversion Factors for Company Reporting U.S. EPA Supply Chain Greenhouse Gas Emission Factors v1.3
Category 7 – Employee commuting	*Average-data method* Emissions are calculated by applying emission factors against employee commuting distance based on the mode of transportation. Regional or country-level modes of transportation and commuting distance are based on governmental or other publicly available estimates on employee commuting behaviors. Geographic location of employees is maintained in the Company's Human Resources system.	2024 UK Government (DEFRA/BEIS) GHG Conversion Factors for Company Reporting

Scope 3 category	Methodology(ies) employed	Emission factors and global warming potentials (GWPs) applied[3]
Category 9 – Downstream transportation and distribution	*Distance-based method* Emissions are calculated by applying emission factors against distance and shipment weight data associated with downstream transportation. Weight data is derived from the Company's logistics and financial systems. The Company determines the straight-line distance travelled based on the haversine method using the pickup and delivery city of each shipment from the Company's logistics and financial systems. The Company applies adjustments to the haversine distance to better reflect actual distance travelled based on the mode of transportation. At times the Company may not have visibility into distance travelled between distributors and end customers and estimates this based on the land area of the country of the end customer. The Company also estimates the mode of transportation based on the determined distance travelled for these shipments.	GLEC Framework v3.1
Category 11 – Use of sold products	*Direct use-phase emissions from products that directly consume energy during use* Emissions are calculated by applying emission factors against volumes of energy consumed by sold products which consume electricity across the product's lifespan. Unit sales volumes are obtained from the Company's financial system and only include units which consume electricity. The Company estimates electricity consumption based on product specifications included in the product manual. The Company assumes the active use-time of sold products across an assumed 5-year lifespan.	2024 IEA Emission Factors for electricity
Category 12 – End-of-life treatment of sold products	*Average-data method* Emissions are calculated by applying emission factors against volumes of sold products and associated weights of the products. Volumes of sold products are sourced from the Company's financial systems. Product weights are generally sourced from the Company's master data management systems, where weights are not available the Company estimates the weight based on available data. The Company assumes all products are disposed of using incineration with energy recovery.	Ecoinvent 3.11

Scope 3 category	Methodology(ies) employed	Emission factors and global warming potentials (GWPs) applied[3]
Category 13 – Downstream leased assets	*Average-data method* Emissions are calculated by applying emission factors against estimated fuel and energy consumption for facilities sub-leased to other companies. The Company estimates fuel and energy consumption for sub-leased facilities based on square footage and available data from other sites in the Company's operational control or industry-specific energy factors.	2025 U.S. EPA eGRID (2023), Total Output Emission Factors 2024 IEA Emission Factors 2024 European Environment Agency 2025 U.S. EPA Center for Corporate Climate Leadership GHG Emission Factors for Greenhouse Gas Inventories
Category 15 – Investments	*Investment-specific method* For investments where GHG emissions data is available—such as joint ventures—the Company allocates scope 1 and 2 emissions based on its ownership share. This approach aligns with the investment-specific method outlined in the GHG Protocol and reflects direct data reported by the investee. *Average-data method* For early-stage venture investments without reported emissions, the Company estimates emissions by applying economic sector emission intensities from CEDA to the investment's market value. Estimated emissions are then allocated based on ownership share. This approach is aligned with the Partnership for Carbon Accounting Financials (PCAF) methodology and used where traditional EEIO-based methods are not suitable.	Comprehensive Environmental Data Archive (CEDA)

[1] Reporting boundary includes Boston Scientific Corporation and its consolidated wholly owned subsidiaries (Boston Scientific) as of December 31, 2024, including the 2024 acquisitions of Silk Road Medical and Axonics due to data availability. The Company utilizes the operational control consolidation approach, as defined by 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 WRI and WBCSD. The Company defines operational control as having the authority to introduce, influence or implement operational policies over an individual location or asset. Scope 3 GHG emissions associated with the 2024 acquisitions B. Braun Medical Inc., Chess Medical, and SoundCath are not yet included in the 2024 reporting, as allowed by the GHG Protocol: A Corporate Accounting and Reporting Standard (Revised Edition).

[2] The Company reports scope 3 GHG emissions in units of CO2e. A majority of the Company's scope 3 GHG emissions are from CO2, emissions attributable to CH_4 and N_2O represent a minority of the Company's scope 3 GHG emissions.

[3] The emission factors used by the Company may at times include the full CO2e conversion embedded in the factor, as such the Company leverages the embedded global warming potential (GWP) factors included in the emission factors used. 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).