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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, 2025 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, 2025		
	Unit[2]	**Reported value**
Scope 1[3]	Metric tons of carbon dioxide equivalents (tCO_2e)	91,488
Scope 2, location-based method (LBM)	tCO_2e	121,794
Scope 2, market-based method (MBM)	tCO_2e	19,493
Scope 1 and 2, LBM	tCO_2e	213,282
Scope 1 and 2, MBM	tCO_2e	110,981

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 and heat. 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 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 1	On-site generation of renewable energy	Emissions associated with the on-site generation of renewable energy from assets owned and controlled by the company. This currently only includes on-site solar installations, emissions from this activity are zero.
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 site-specific averages or proxy data from current or previous years, when available, otherwise 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.	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]
		Distance travelled The Company collects actual activity data on distances driven for each vehicle from third-party vendor reports. To calculate emissions based on miles driven, the Company assesses the fuel efficiency based on the make, model, and year of the vehicle to determine the amount of fuel consumed. Emission factors are applied against fuel consumption totals to calculate emissions. 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.	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 of emissions	Emissions source	Methodology(ies) employed	Emission factors and global warming potentials (GWPs) applied[4, 5]
		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.	
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 1	On-site generation of renewable energy	The Company collects actual activity data on generated and consumed electricity from the owned solar panel systems. Because generation of electricity comes from a 100% renewable source, emissions associated are deemed zero.	Emission factor for generation of electricity from solar panels is zero.
Scope 2, LBM	Purchased electricity	The Company collects actual activity data on purchased electricity consumption for facilities, 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 CBECs. Regional or subnational emission factors are applied against purchased electricity consumption totals to calculate emissions. For electric vehicle fleet: *Distance travelled* The Company collects actual activity data on distances driven for each vehicle from third-party vendor reports. To calculate emissions based on miles driven, the Company assesses the vehicle efficiency based on the make, model, and year of the vehicle to determine the amount of kWh consumed. Regional or subnational emission factors are applied against electricity consumption totals, based on location of the fleet.	▪ U.S. EPA eGRID Database, 2025. ▪ European Environment Agency (EEA). Greenhouse Gas Emission Factors, 2025. ▪ International Energy Agency (IEA). Emissions Factors Database, 2025. ▪ Australian Government – Department of Climate Change, Energy, the Environment and Water. National Greenhouse Accounts Factors, 2025. ▪ Ministerio para la transición ecológica y el reto demográfico de España. Calculadora de huella de carbono de organización. Alcance 1+2, 2025. ▪ Environment and Climate Change Canada. Emission Factors and Reference Values, 2025. ▪ Ministério da Ciência, Tecnologia e Inovação (MCTI), Brazil. Fatores Médios de Emissão de CO_2 do Sistema Interligado Nacional, 2025.

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 methodology is not available, the Company estimates emissions using regional or global mileage averages or contractual mileage for leased vehicles.	▪ Unidad de Planeación Minero-Energética de Colombia. Factores de Emisión del Sistema Interconectado Nacional – SIN para el año 2023, 2024. ▪ Instituto Meteorológico Nacional de Costa Rica. Factores de emisión, Décimo quinta edición, 2025. ▪ Central Electricity Authority, Government of India. CO_2 Baseline Database for the Indian Power Sector, Version 21.0, 2025. ▪ Secretaría del Medio Ambiente y Recursos Naturales. Gobierno de México. Factor de Emisión del Sistema Eléctrico Nacional, 2024. ▪ New Zealand Ministry for the Environment. Measuring emissions: A guide for organizations 2023 summary of emission factors, 2023. ▪ Department of Forestry, Fisheries, and the Environment. South Africa's 2023 Grid Emission Factors Report, 2025. ▪ Sustainability Energy Authority of Ireland. Conversion factors, 2025. ▪ UK Government. GHG Conversion Factors for Company Reporting, 2025. ▪ Hong Kong Electric Company. Sustainability Report,2024.
Scope 2, MBM	Purchased electricity	For Scope 2 market-based method (MBM) emissions, the same activity data used for location-based method (LBM) calculations is applied as the starting point. Activity data associated with energy covered by contractual instruments (e.g., Energy Attribute Certificates) is first identified. These instruments represent 100% renewable energy, and	▪ Green-e®. Residual Mix Emission Rates 2024 Report[6], 2025. ▪ Association Issuing Bodies. Results of the calculation of Residual Mixes for the calendar year 2024, Version 2.0, 2025.

Scope of emissions	Emissions source	Methodology(ies) employed	Emission factors and global warming potentials (GWPs) applied[4, 5]
		therefore the associated Scope 2 emissions of the covered energy is considered zero. The remaining (uncovered) activity data is then used to calculate emissions by applying residual mix emission factors where available. If residual mix factors are not available, grid average emission factors are applied, which may result in double counting between electricity consumers.	▪ International Energy Agency (IEA). Emissions Factors Database, 2025. ▪ Australian Government – Department of Climate Change, Energy, the Environment and Water. National Greenhouse Accounts Factors, 2025. ▪ Ministerio para la transición ecológica y el reto demográfico de España. Calculadora de huella de carbono de organización. Alcance 1+2, 2025. ▪ Environment and Climate Change Canada. Emission Factors and Reference Values, 2025. ▪ Ministério da Ciência, Tecnologia e Inovação (MCTI), Brazil. Fatores Médios de Emissão de CO_2 do Sistema Interligado Nacional, 2025. ▪ Unidad de Planeación Minero-Energética de Colombia. Factores de Emisión del Sistema Interconectado Nacional – SIN para el año 2023, 2024. ▪ Instituto Meteorológico Nacional de Costa Rica. Factores de emisión, Décimo quinta edición, 2025. ▪ Central Electricity Authority, Government of India. CO_2 Baseline Database for the Indian Power Sector, Version 21.0, 2025. ▪ Secretaría del Medio Ambiente y Recursos Naturales. Gobierno de México. Factor de Emisión del Sistema Eléctrico Nacional, 2024. ▪ New Zealand Ministry for the Environment. Measuring emissions:

Scope of emissions	Emissions source	Methodology(ies) employed	Emission factors and global warming potentials (GWPs) applied[4, 5]
			A guide for organizations 2023 summary of emission factors, 2023. ▪ Department of Forestry, Fisheries, and the Environment. South Africa's 2023 Grid Emission Factors Report, 2025. ▪ UK Government. GHG Conversion Factors for Company Reporting, 2025. ▪ Hong Kong Electric Company. Sustainability Report, 2024.

[1] 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. This includes Boston Scientific Corporation and its consolidated wholly owned subsidiaries (Boston Scientific) as of December 31, 2025, except for acquisitions closed in 2025 in accordance with the Company's policy for including GHG emissions from acquisitions.

[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 2% 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: 39 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 (location-based and market-based) GHG emissions were sourced from various references and correspond to 2023, 2024, or 2025 grid data. The most recent data available at the time the inventory was developed was applied for each region. Note that the cited publication year does not always reflect the year of the underlying emission factor.

[6] For Scope 2 market-based (MBM) emissions, Green-e residual mix emission factors are applied to electricity consumption in the United States. Green-e residual mix factors represent adjusted grid-average emission factors that account for all unique Green-e Energy–certified sales. A complete adjusted emission factor (i.e., a residual mix that reflects all voluntary renewable energy claims across the U.S. market) is not currently available.