

Boston Scientific Corporation

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

GHG Accounting Standard: The Greenhouse Gas Protocol – Corporate Accounting and Reporting Standard – Revised Edition

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

Reporting Period: CY 2024 (01 January 2024 – 31 December 2024 inclusive)

Objectives

Boston Scientific Corporation engaged Lucideon to review the Corporate Greenhouse Gas (“GHG”) Inventory and supporting evidence detailing the GHG emissions and associated source documents over the reporting year 2024 (01 January 2024 – 31 December 2024) inclusive. These components are collectively referred to as the “GHG Assertion” for the purposes of this statement.

The verification covers the greenhouse gas (GHG) emissions and energy associated with the Boston Scientific Corporation global operations over the twelve-month period detailed. The verification was conducted to a limited level of assurance in accordance with ISO 14065 (2013). Review criteria were based on The Greenhouse Gas Protocol, and it is concluded that the GHG & Energy Assertion is materially correct.

Scope of the Verification

The verification covers the reporting year 2024 (01 January 2024 – 31 December 2024) inclusive for Boston Scientific Corporation Global operations. Where assumptions have been made then these have been documented for transparency. The verification was conducted to a limited level of assurance, and it is concluded that the inventory 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 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 Boston Scientific Corporation inventory, covering the reporting year 2024 (01/01/2024 – 31/12/2024) inclusive, is materially correct and is a fair representation of the reporter’s emissions.

The verification was conducted to a limited level of assurance in accordance with ISO 14064-3 (2019). This Verification Statement is a fair and accurate representation of Boston Scientific Corporation actual emissions and energy compiled in conformance with the verification criteria described above. The data and information supporting the inventory were historical in nature.

Verification Opinion Statement

Environmental Data Verification



The following qualifications and notes apply:

- Verification Scope: The emissions and kWh figures verified are those as defined in this report and the verification opinion statement. Other values reported in the operator's final report as per Appendix C were not verified.
- Non-key Support Facilities: Some data is estimated for these smaller emission sites. A robust approach has been used and it is assessed that the estimates do not materially impact the reported emissions.
- Car Fleet: Some data is estimated for this source stream. A robust approach has been used and it is assessed that the estimates do not materially impact the reported emissions.
- Fugitives: Reported for the 1st time in 2024. Currently limited to Costa Rica (Coyol & Heredia) key manufacturing facilities. BSC plan to include fugitives for other manufacturing sites in the future that are known to be present but data of sufficient quality is not yet in place. Fugitives are not commonly reported in GHG inventories and BSC can therefore be considered an early reporter for this source stream.

Final Verified Inventory:

Scope	Subscope	kWh	tCO ₂ e (Market Based)	tCO ₂ e (Location Based)
1	Diesel	6,133,038	1,553	1,553
1	Natural Gas	166,426,197	30,162	30,162
1	Fugitives (Chemicals)*	-	3,836	3,836
1	Fugitives (Waste Water)**	-	41	41
1	LPG	2,671,356	565	565
1	Refrigerant	-	2,819	2,819
1	Aviation	8,561,756	2,582	2,582
1	Car Fleet	181,684,868	46,010	46,010
	Scope 1 Total	365,477,215	87,567	87,567
2	Car Fleet Electricity	2,861,544	790	790
2	Real Estate Electricity Consumed***	303,474,883	9,063	112,071
	Scope 2 Total	306,336,427	9,854	112,861
All	Total	671,813,642	97,421	200,429
	Electricity Consumption Summary	kWh		
	Electric Power from Grid	293,739,406		
	Electric Power from on-site solar PV PPAs	4,310,680		
	Electric Power from on-site owned solar PV	5,424,797		
	Total Electricity Consumed	303,474,883		
	On Site PV Summary	kWh		
	PV Generated on Site and Exported	227,686		
	PV Generated and Used on Site	9,735,477		
	Total PV Generated	9,963,163		
	Contractual Instruments	kWh		
	Inc. RECs, iRECS & Green Tariffs	275,154,331		

* Coyol & Heredia (Costa Rica) Only

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*** Market based emissions are reported with contractual instruments applied.

Signed:

Name: **Andrew Shepherd**
Lead Auditor

Date: **28th March 2025**

Jason Monckton
Independent Technical Reviewer

1st April 2025

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Wherever this verification opinion is displayed, all pages shall be made available.

This Assurance Statement is granted subject to conformance with the conditions of contract Governing the verification.

Further clarifications regarding this statement may be obtained by consulting the organisation.

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