

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 - Corporate Accounting and Reporting Standard - Revised Edition

Reporting Period: CY 2023 (01 January 2023 – 31 December 2023 inclusive)

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 and Methodology

The verification covers the period CY 2023 (01 January – 31 December 2023 inclusive) associated with Boston Scientific Corporation operations. Where assumptions have been made then these have been documented for transparency. The facility portfolio contained 17 key facilities and 135 support 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 CY 2023 (01 January - 31 December 2023 inclusive) 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 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.
- Non-key support facilities and Car Fleet: Some data is estimated for these smaller emission source streams. A robust approach has been used and it is assessed that the estimates do not materially impact the reported emissions.
- Car Fleet: Electricity consumption for electric vehicles is currently excluded from scope 2.

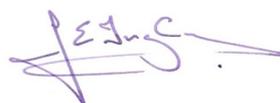
Final Verified data is as follows:

SCOPE	Subscope	kWh	tCO ₂ e (Market Based)	% Total (Market Based)	tCO ₂ e (Location Based)	% Total (Location Based)
1	Diesel	2,501,980	634	0.6%	634	0.3%
1	Natural Gas	192,528,840	34,893	34.0%	34,893	18.9%
1	LPG	4,147,376	877	0.9%	877	0.5%
1	Refrigerant		4,344	4.2%	4,344	2.4%
1	Company Jet	10,525,144	2,616	2.6%	2,616	1.4%
1	Fleet	164,148,263	39,341	38.4%	39,341	21.3%
	Scope 1 Total	373,851,601	82,704	80.7%	82,704	44.9%
2	Electric Power (From Grid)	260,727,254	19,817	19.3%	101,626	55.1%
2	Electric Power (On-site Solar: Site Owned)	2,973,835				
2	Electric Power (On-site Solar: PPA)	4,534,286				
	Scope 2 Total	268,235,375	19,817	19.3%	101,626	55.1%
All	Total	642,086,976	102,521	100.0%	184,330	100.0%
Contractual Instruments Inc. RECs, IRECs & Green Tarriffs		189,305,714	kwh			



Andrew Shepherd
GHG Lead Auditor

08 April 2024



John Ingham
Independent Technical Reviewer

10 April 2024