

Independent Limited Assurance Report to Medtronic PLC

ERM Certification & Verification Services Incorporated (“ERM CVS”) was engaged by Medtronic PLC (“Medtronic”) to provide limited assurance in relation to the selected information set out below and presented in the Medtronic 2023 Sustainability Report (the “Report”).

Engagement summary	
Scope of our assurance engagement	<p>Whether the fiscal year 2023 data for the following selected indicators are fairly presented in the Report, in all material respects, in accordance with the reporting criteria.</p> <ul style="list-style-type: none"> • Total Scope 1 GHG Emissions (absolute) (Metric Tons) • Total Scope 1 GHG Emissions (intensity) (Metric Tons/\$ Million Revenue*) • Total Scope 2 GHG Emissions (market-based) (absolute) (Metric Tons) • Total Scope 2 GHG Emissions (market-based) (intensity) (Metric Tons/\$ Million Revenue*) • Total Energy (MWh) • Total water withdrawal: third party sources (Cubic Meters) • Employee Injury Incident Rate (per 100 workers) • Employee Lost/Restricted Workday Case Rate (per 100 workers) • Fatalities (number) <p>Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.</p> <p>*ERM CVS did not assure revenue data and therefore places reliance on Medtronic’s data as presented in the fiscal year 2023 annual report as the basis of the intensity calculation.</p>
Reporting period	1 May 2022 – 30 April 2023
Reporting criteria	<ul style="list-style-type: none"> • WBCSD/WRI GHG Protocol (including the Corporate Accounting and Reporting Standard, for the Scope 1 and 2 greenhouse gas (GHG) emissions. • OSHA Injury and Illness Recordkeeping and Reporting definitions for safety indicators • Medtronic’s internal reporting criteria and definitions
Assurance standard and level of assurance	<p>We performed a limited assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) ‘Assurance Engagements other than Audits or Reviews of Historical Financial Information’ issued by the International Auditing and Standards Board.</p> <p>The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.</p>
Respective responsibilities	<p>Medtronic is responsible for preparing the Report and for the collection and presentation of the information within it, and for the designing, implementing, and maintaining of internal controls relevant to the preparation and presentation of the Report.</p> <p>ERM CVS’ responsibility is to provide conclusions to Medtronic on the agreed scope based on our engagement terms with Medtronic, the assurance activities performed and exercising our professional judgement.</p>

Our conclusion

Based on our activities, as described below, nothing has come to our attention to indicate that the fiscal year 2023 data and information for the disclosures listed under ‘Scope’ above are not fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

Our assurance activities

Considering the level of assurance and our assessment of the risk of material misstatement of the Report, a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but was not restricted to, the following:

- Assessing the appropriateness of the reporting criteria for the Report.
- Interviews with management representatives responsible for managing the selected issues.
- Interviews with relevant staff to understand and evaluate the relevant management systems and processes (including internal review and control processes) used for collecting and reporting the selected disclosures.
- A review at corporate level of a sample of qualitative and quantitative evidence supporting the reported information.
- An analytical review of the year-end data submitted by all locations included in the consolidated fiscal year 2023 group data for the selected disclosures which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary.
- Visits to Medtronic's operations in Connecticut and Minnesota, United States of America, and Trevoux, France, and virtual visits to Medtronic's operations in Florida, United States of America, Athlone, Republic of Ireland, and Tijuana, Mexico, to review source data and local reporting systems and controls.
- Assessing the conversion and emission factors and assumptions used.
- Reviewed Medtronic's 10-K filing to confirm the Million Revenue reported and used in intensity calculations matched information provided.
- Reviewing the presentation of information relevant to the scope of our work in the Report to ensure consistency with our findings.

The limitations of our engagement

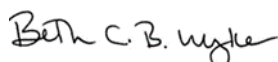
The reliability of the assured information is subject to inherent uncertainties, given the available methods for determining, calculating, or estimating the underlying information. It is important to understand our assurance conclusions in this context.

Our independence, integrity, and quality control

ERM CVS is an independent certification and verification body accredited by UKAS to ISO 17021:2015. Accordingly, we maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our quality management system is at least as demanding as the relevant sections of ISQM-1 and ISQM-2 (2022).

ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence, and high ethical standards in their work. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial and free from bias and conflict of interest. Our certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of the IESBA Code relating to assurance engagements.

The team that has undertaken this assurance engagement has extensive experience in conducting assurance on environmental, social, ethical and health and safety information, systems and processes, and provides no consultancy related services to Medtronic in any respect.



Beth Wyke
Head of Corporate Assurance Services
Malvern, PA

September 1, 2023

ERM Certification & Verification Services Incorporated
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Independent Limited Assurance Report to Medtronic PLC

ERM Certification & Verification Services Incorporated (“ERM CVS”) was engaged by Medtronic PLC (“Medtronic”) to provide limited assurance in relation to the selected information set out below and presented in sections C4.1b, C5, C6.1, C6.3 and C8.2 of the 2023 CDP Climate Change Questionnaire.

Engagement summary	
Scope of our assurance engagement	<p>Whether the fiscal year 2023 data for the following selected indicators are fairly presented in the 2023 CDP Climate Change Questionnaire, in all material respects, in accordance with the reporting criteria.</p> <ul style="list-style-type: none"> ▪ Total Scope 1 GHG Emissions (absolute) (Metric Tons) ▪ Total Scope 1 GHG Emissions (intensity) (Metric Tons/\$ million Revenue*) ▪ Total Scope 2 GHG Emissions (market-based) (absolute) (Metric Tons) ▪ Total Scope 2 GHG Emissions (market-based) (intensity) (Metric Tons/\$ million Revenue*) ▪ Total Energy (MWh) <p>*ERM CVS did not assure revenue data and therefore places reliance on Medtronic’s data as presented in the fiscal year 2023 annual report as the basis of the intensity calculation.</p>
Reporting period	1 May 2022 – 30 April 2023
Reporting criteria	<ul style="list-style-type: none"> ▪ WBCSD/WRI GHG Protocol (including the Corporate Accounting and Reporting Standard, for the Scope 1 and 2 greenhouse gas (GHG) emissions. ▪ Medtronic’s internal reporting criteria and definitions
Assurance standard and level of assurance	<p>We performed a limited assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) ‘Assurance Engagements other than Audits or Reviews of Historical Financial Information’ issued by the International Auditing and Standards Board.</p> <p>The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.</p>
Respective responsibilities	<p>Medtronic is responsible for preparing the 2023 CDP Climate Change Questionnaire and for the collection and presentation of the information within it, and for the designing, implementing, and maintaining of internal controls relevant to the preparation and presentation of the 2023 CDP Climate Change Questionnaire.</p> <p>ERM CVS’ responsibility is to provide conclusions to Medtronic on the agreed scope based on our engagement terms with Medtronic, the assurance activities performed and exercising our professional judgement. We accept no responsibility, and deny any liability, to any party other than Medtronic for the conclusions we have reached.</p>

Our conclusion

Based on our activities, as described overleaf, nothing has come to our attention to indicate that the fiscal year 2023 data and information for the disclosures listed under ‘Scope’ above and are not fairly presented in the 2023 CDP Climate Change Questionnaire, in all material respects, in accordance with the reporting criteria.

Total Scope 1 GHG emissions (absolute):	131,601 metric tonnes CO ₂ e
Total Scope 1 GHG emissions (intensity):	4.21 metric tonnes CO ₂ e/\$ million revenue
Total Scope 2 GHG Emissions (market-based) (absolute):	125,156 metric tonnes CO ₂ e
Total Scope 2 GHG Emissions (market-based) (intensity):	4.01 metric tonnes CO ₂ e/\$ million revenue
Total Energy Consumption:	896,531 MWh

Our assurance activities

Considering the level of assurance and our assessment of the risk of material misstatement of the CDP Climate Change Questionnaire, a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but was not restricted to, the following:

- Assessing the appropriateness of the reporting criteria for the CDP Climate Change Questionnaire.
- Interviews with management representatives responsible for managing the selected issues.
- Interviews with relevant staff to understand and evaluate the relevant management systems and processes (including internal review and control processes) used for collecting and reporting the selected disclosures.
- A review at corporate level of a sample of qualitative and quantitative evidence supporting the reported information.
- An analytical review of the year-end data submitted by all locations included in the consolidated fiscal year 2023 group data for the selected disclosures which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary.
- Visits to Medtronic's operations in Connecticut and Minnesota, United States of America, and Trevoux, France, and virtual visits to Medtronic's operations in Florida, United States of America, Athlone, Republic of Ireland, and Tijuana, Mexico, to review source data and local reporting systems and controls.
- Assessing the conversion and emission factors and assumptions used.
- Reviewed Medtronic's 10-K filing to confirm the million revenue reported and used in intensity calculations matched information provided.
- Reviewing the presentation of information relevant to the scope of our work in the 2023 CDP Climate Change Questionnaire to ensure consistency with our findings.

The limitations of our engagement

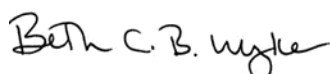
The reliability of the assured information is subject to inherent uncertainties, given the available methods for determining, calculating, or estimating the underlying information. It is important to understand our assurance conclusions in this context.

Our independence, integrity, and quality control

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ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence, and high ethical standards in their work. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial and free from bias and conflict of interest. Our certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of the IESBA Code relating to assurance engagements.

The team that has undertaken this assurance engagement has extensive experience in conducting assurance on environmental, social, ethical and health and safety information, systems and processes, and provides no consultancy related services to Medtronic in any respect.



Beth Wyke
Head of Corporate Assurance Services
Malvern, PA

July 25, 2023

Independent Limited Assurance Report to Medtronic PLC

ERM Certification & Verification Services Incorporated (“ERM CVS”) was engaged by Medtronic PLC (“Medtronic”) to provide limited assurance in relation to the selected information set out below and presented in section W1.2h of the 2023 CDP Water Security Questionnaire.

Engagement summary	
Scope of our assurance engagement	<p>Whether the fiscal year 2023 data for the following selected indicator is fairly presented in the 2023 CDP Water Security Questionnaire, in all material respects, in accordance with the reporting criteria.</p> <ul style="list-style-type: none"> Total water withdrawal: third party sources (Megaliters)
Reporting period	1 May 2022 – 30 April 2023
Reporting criteria	Medtronic’s internal reporting criteria and definitions.
Assurance standard and level of assurance	<p>We performed a limited assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) ‘Assurance Engagements other than Audits or Reviews of Historical Financial Information’ issued by the International Auditing and Standards Board.</p> <p>The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.</p>
Respective responsibilities	<p>Medtronic is responsible for preparing the 2023 CDP Water Security Questionnaire and for the collection and presentation of the information within it, and for the designing, implementing, and maintaining of internal controls relevant to the preparation and presentation of the 2023 CDP Water Security Questionnaire.</p> <p>ERM CVS’ responsibility is to provide conclusions to Medtronic on the agreed scope based on our engagement terms with Medtronic, the assurance activities performed and exercising our professional judgement. We accept no responsibility, and deny any liability, to any party other than Medtronic for the conclusions we have reached.</p>

Our conclusion

Based on our activities, as described below, nothing has come to our attention to indicate that the fiscal year 2023 data and information for the disclosure listed under ‘Scope’ above is not fairly presented in the 2023 CDP Water Security Questionnaire, in all material respects, in accordance with the reporting criteria.

Total water withdrawal: third party sources:	2,023.4 Megaliters
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Our assurance activities

Considering the level of assurance and our assessment of the risk of material misstatement of the 2023 CDP Water Security Questionnaire, a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but was not restricted to, the following:

- Assessing the appropriateness of the reporting criteria for the 2023 CDP Water Security Questionnaire.
- Interviews with management representatives responsible for managing the selected issues.
- Interviews with relevant staff to understand and evaluate the relevant management systems and processes (including internal review and control processes) used for collecting and reporting the selected disclosures.
- A review at corporate level of a sample of qualitative and quantitative evidence supporting the reported information.
- An analytical review of the year-end data submitted by all locations included in the consolidated fiscal year 2023 group data for the selected disclosures which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary.
- Visits to Medtronic's operations in Connecticut and Minnesota, United States of America, and Trevoux, France, and virtual visits to Medtronic's operations in Florida, United States of America, Athlone, Republic of Ireland, and Tijuana, Mexico, to review source data and local reporting systems and controls.
- Confirming conversion and assumptions used.
- Reviewing the presentation of information relevant to the scope of our work in the 2023 CDP Water Security Questionnaire to ensure consistency with our findings.

The limitations of our engagement

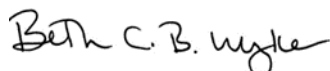
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Beth Wyke
Head of Corporate Assurance Services
Malvern, PA

July 24, 2023