

## Independent Assurance Statement to Medtronic PLC

ERM Certification and Verification Services ('ERM CVS') was engaged by Medtronic PLC ('Medtronic') to provide limited assurance in relation to specified FY22 Safety and Environmental Data in its 2022 Integrated Performance Report as set out below.

Engagement summary	
<b>Scope of our assurance engagement</b>	<p>Whether the corporate FY22 data for the following selected indicators are fairly presented, in all material respects, in accordance with the reporting criteria:</p> <p><b><u>Safety Metrics</u></b> (for combined employees and contingent workers)</p> <ul style="list-style-type: none"> <li>• Employee Injury Incident Rate [number]</li> <li>• Employee Lost/Restricted Workday Case Rate [number]</li> <li>• Fatalities [number]</li> </ul> <p><b><u>Greenhouse Gas (GHG) Emissions Data</u></b></p> <ul style="list-style-type: none"> <li>• Total Scope 1 GHG emissions (absolute) [metric tonnes CO2e]</li> <li>• Total Scope 1 GHG emissions (intensity) [metric tonnes CO2e/\$ million revenue*]</li> <li>• Total Scope 2 GHG emissions - market-based (absolute) [metric tonnes CO2e]</li> <li>• Total Scope 2 GHG emissions - market-based (intensity) [metric tonnes CO2e/\$ million revenue*]</li> </ul> <p><b><u>Total Energy Consumption [MWh]</u></b></p> <p><b><u>Total Purchased Water Withdrawal [Cubic meters]</u></b></p> <p>* ERM CVS did not assure revenue data and therefore places reliance on Medtronic's data as presented in the FY22 annual report as the basis of the intensity calculation.</p>
<b>Reporting period</b>	1 May 2021 – 30 April 2022
<b>Reporting criteria</b>	<ul style="list-style-type: none"> <li>• WBCSD/WRI GHG Protocol Corporate Accounting and Reporting Standard (2004, as updated January 2015)</li> <li>• Medtronic's internal reporting criteria and definitions</li> </ul>
<b>Assurance standard</b>	International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements other than Audits or Reviews of Historical Financial Information
<b>Assurance level</b>	Limited assurance
<b>Respective responsibilities</b>	<p>Medtronic is responsible for preparing the data and for its correct presentation in the Questionnaire, including disclosure of the reporting criteria and boundary.</p> <p>ERM CVS' responsibility is to provide conclusions on the agreed scope based on 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 FY22 data and information in the 2022 Integrated Performance Report GHG emissions, Energy use, Total water use, and Safety record disclosures listed under 'Scope' above are not fairly presented, in all material respects, with the reporting criteria.

### Our assurance activities

A multi-disciplinary team of sustainability and assurance specialists performed a range of assurance procedures. Which varied across the disclosures covered by our assurance engagement, as follows:

- Interviews with relevant staff to understand and evaluate the data management systems and processes (including IT systems and internal review processes) used for collecting and reporting the selected environmental and safety data;
- Virtual visits to six Medtronic locations (Boulder, USA; MECC, USA; Mirandola, Italy; Tempe, USA; Tijuana Nellcore, Mexico; Northridge, USA) to review local reporting processes and consistency of reported annual data with selected underlying source data for each indicator;
- An analytical review of the data from all sites and a check on the completeness and accuracy of the corporate data consolidation;
- A desk-based review of invoices for the above selected sites to review accuracy of reported activity data;
- A walkthrough of Medtronic's incorporated environmental data management system, including the internal controls, emission factors and unit conversions used in the system;
- Examination of the presentation of information relevant to the scope of our work in Medtronic's 2022 Integrated Performance Report to ensure consistency with our findings.
- Reviewed Medtronic's 10-K filing to confirm the million revenue reported and used in intensity calculations matched information provided.

### **The limitations of our engagement**

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

#### Force Majeure – COVID-19

Due to travel and distancing restrictions imposed following the outbreak of COVID-19, we were unable to undertake our standard assurance activities that would include in person visits to both Medtronic's head office and operational sites. While we believe these changes do not affect our limited assurance conclusion above, we draw attention to the possibility that if we had undertaken in person visits, we may have identified errors and omissions in the assured information that we did not discover through the alternative assurance program.

### **Our independence**

ERM CVS is a member of the ERM Group. The work that ERM CVS conducts for clients is solely related to independent assurance activities and auditor training. Our processes are designed and implemented to ensure that the work we undertake with clients is free from bias and conflict of interest. ERM CVS and the staff that have undertaken work on this assurance exercise provide no consultancy related services to Medtronic in any respect.



Beth Wyke  
Partner, Head of Corporate Assurance, Malvern, PA  
26 August 2022  
ERM Certification and Verification Services  
[www.ermcvs.com](http://www.ermcvs.com)  
[post@ermcvs.com](mailto:post@ermcvs.com)

