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 FY19 [1 May 2018 – 30 April 2019] specified safety metrics in Medtronic's 2020 DJSI response.

Engagement summary	
Scope of our assurance engagement	Whether Medtronic's FY19 [1 May 2018 – 30 April 2019] safety data are fairly presented, in all material respects, with the reporting criteria (for combined employees and contingent workers): • Lost Time Injury Frequency Rate [per 1,000,000 hours] • Fatalities [number]
Reporting criteria	Medtronic's internal reporting criteria and definitions for the other metrics to be described in the relevant reporting by Medtronic.
Assurance standard	ERM CVS' assurance methodology, based on the International Standard on Assurance Engagements ISAE 3000 (Revised).
Assurance level	Limited assurance.
Respective responsibilities	Medtronic is responsible for preparing the data and for its correct presentation in reporting to third parties, including disclosure of the reporting criteria and boundary. ERM CVS's responsibility is to provide conclusions on the agreed scope based on the assurance activities performed and exercising our professional judgement.

Our conclusions

Based on our activities, nothing has come to our attention to indicate that the Medtronic's FY2019 safety data for the indicators, as listed above, are not fairly presented, in all material respects, with the reporting criteria.

Our assurance activities

Our objective was to assess whether the selected data are reported in accordance with the principles of completeness, comparability (across the organisation) and accuracy (including calculations and consolidation). We planned and performed our work to obtain all the information and explanations that we believe were necessary to provide a basis for our assurance conclusions.

A multi-disciplinary team of EHS and assurance specialists performed the following activities:

- Conference calls with corporate staff at Medtronic headquarters in Minneapolis, USA to understand and evaluate the data management systems and processes (including IT systems and internal review processes) used for collecting and reporting the selected data;
- A review of the:
    - data including a check for the accuracy of classification and alignment with corporate definitions,
    - process for collecting and consolidating relevant data; and,
    - internal indicator definitions and procedures; and,
- Virtual visits to six sites (Santa Rosa, USA; Northridge, USA; Mounds View Campus, USA; Changzhou, China; San Isidro, DR; North Haven, USA) to review local reporting processes including site data capture and reporting methods and incident investigation and classification processes.

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 conclusions in this context. Due to travel and distancing restrictions imposed following the outbreak of COVID-19, we were unable to undertake our standard assurance activities which would include visits to Medtronic's head office and operational sites. Our alternative program for this year included additional desk-based data analyses, testing and evidence review as well as 'virtual visits' to Medtronic's head office and operational sites to review data systems and interview responsible staff.

ERMCVS
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