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 Greenhouse Gas (GHG) emissions and energy data in its 2022 CDP Climate Change Questionnaire (the ‘Questionnaire’) as set out below.

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Our conclusion

Based on our activities, nothing has come to our attention to indicate that the corporate FY22 data for the selected GHG emissions and energy as shown below and reported in sections C4.1b, C6.1, C6.3, and C8.2a of Medtronic’s Questionnaire are not fairly presented, in all material respects, with the reporting criteria.

- Total Scope 1 GHG emissions (absolute): 94,904 metric tonnes CO2e
- Total Scope 1 GHG emissions (intensity): 3.00 metric tonnes CO2e/$ million revenue
- Total Scope 2 GHG emissions - market-based (absolute): 189,802 metric tonnes CO2e
- Total Scope 2 GHG emissions - market-based (intensity): 5.99 metric tonnes CO2e/$ million revenue
- Total Energy Consumption: 901,586 MWh

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 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 Questionnaire to ensure consistency with our findings;
- Reviewed Medtronic’s 10-K filling 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
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