

# Global Compliance Investigations – Escalation to Audit Committee Guidance

## Immediate Escalation to Chair

- Chief Compliance Officer (CCO) will contact the Audit Committee Chair if a report has been received that alleges wrongdoing by a member of Boston Scientific's Executive Committee.
- Audit Committee Chair will discuss with CCO any further follow up and/or further notifications, including to the Audit Committee, based on his/her review of the allegation.

## Quarterly Audit Committee Reporting

### **Process for reporting compliance allegations and resulting investigation details:**

- Global Compliance will review a list of all matters reported to Global Compliance from the quarter immediately closed prior to the Audit Committee meeting with Senior Leadership in Finance and Legal to make a determination of matters to include in the Audit Committee materials for that quarter.

### **Criteria of allegations to be reported will meet a “reasonably possible” threshold and fall into one of the below categories:**

- Material financial issue as defined by Boston Scientific's materiality of financial statements
- Public issue/significant reputational risk to the company
- Matter involving senior leader with a fiduciary duty that warrants disclosure