

Independent Accountants' Review Report

To the Management of HCA Healthcare, Inc.

We have reviewed HCA Healthcare, Inc.'s Schedule of Scope 1 and Scope 2 (Location-Based & Market-Based) Greenhouse Gas Emissions (the "Subject Matter") included in Appendix A for the year ended December 31, 2023, in accordance with the World Resources Institute (WRI) World Business Council for Sustainable Development's (WBCSD) *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition* (GHG Protocol) and the WRI WBCSD GHG Protocol Scope 2 Guidance: *An Amendment to the GHG Protocol Corporate Standard* (collectively, the "Criteria"). HCA Healthcare, Inc.'s management is responsible for the Subject Matter in accordance with the Criteria. Our responsibility is to express a conclusion on the Subject Matter based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) AT-C section 105, *Concepts Common to All Attestation Engagements*, and AT-C section 210, *Review Engagements*. Those standards require that we plan and perform our review to obtain limited assurance about whether any material modifications should be made to the Subject Matter in order for it to be in accordance with the Criteria. The procedures performed in a review vary in nature and timing from and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether the Subject Matter is in accordance with the Criteria, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. As such, a review does not provide assurance that we became aware of all significant matters that would be disclosed in an examination. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent of HCA Healthcare, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review engagement. Additionally, we have complied with the other ethical requirements set forth in the Code of Professional Conduct and applied the Statements on Quality Control Standards established by the AICPA.

The procedures we performed were based on our professional judgment. Our review consisted principally of applying analytical procedures, making inquiries of persons responsible for the subject matter, obtaining an understanding of the data management systems and processes used to generate, aggregate and report the Subject Matter and performing such other procedures as we considered necessary in the circumstances.

As described in Appendix A, the Subject Matter is subject to measurement uncertainties resulting from limitations inherent in the nature of and the methods used in determining such data. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary.

The information included in HCA Healthcare, Inc.'s Sustainability Report, other than the Subject Matter, has not been subjected to the procedures applied in our review and, accordingly, we express no conclusion on it.

Based on our review, we are not aware of any material modifications that should be made to the Schedule of Scope 1 and Scope 2 (Location-Based & Market-Based) Greenhouse Gas Emissions for the year ended December 31, 2023, in order for it to be in accordance with the Criteria.

Ernst & Young LLP

November 6, 2024

Appendix A

Management's Schedule of the Subject Matter and Criteria

HCA Healthcare, Inc.
Schedule of Scope 1 and Scope 2 (Location-Based & Market-Based) Greenhouse Gas
Emissions
For the Year Ended December 31, 2023
Amounts in Metric Tonnes CO₂e

Metric	Amount	Unit	Criteria
Scope 1 Emissions ^{1, 2, 3, 6, 7}	767,413	Metric tonnes of carbon dioxide equivalent (mt CO ₂ e)	World Resources Institute (WRI)/World Business Council for Sustainable Development's (WBCSD) <i>The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition</i> (GHG Protocol) and WRI WBCSD GHG Protocol Scope 2 Guidance: <i>An Amendment to the GHG Protocol Corporate Standard</i>
Scope 2 Location-Based Emissions ^{1, 3, 4, 6, 7}	1,236,050	mt CO ₂ e	
Scope 2 Market-Based Emissions ^{1, 3, 5, 6, 7}	1,236,050	mt CO ₂ e	
Total Scope 1 and Scope 2 Emissions ^{1, 2, 3, 4, 5, 6, 7}	2,003,463	mt CO ₂ e	

- Scope 1 and 2 amounts have been prepared based on criteria referenced above and an operational control boundary for emissions associated with HCA's operations in the United States. Specifically, due to system limitations and data availability, HCA has defined their operational control boundary for Scope 1 and Scope 2 GHG emissions to be inclusive of locations where HCA has visibility and responsibility for the corresponding utilities. As a result, some emissions have been excluded such as those corresponding to locations where HCA is the lessee and the landlord pays utilities; however, the Company concluded these exclusions are immaterial. Emissions associated with HCA's international operations have also been excluded from the 2023 organizational boundary as the Company has determined through a materiality assessment that such operations represent a comparatively small portion of HCA's overall business.
- Scope 1 emissions capture stationary combustion, mobile, and fugitive emissions (both refrigerants and anesthetics). HCA utilizes the following emission factors in the Scope 1 emissions calculation: UK Department for Environment Food & Rural Affairs (DEFRA), Intergovernmental Panel on Climate Change (IPCC) Assessment Report (AR) 6, Washington State Legislature, and 2022 Environmental Protection Agency (EPA). The majority of emissions presented are based on actual consumption data. For mobile and anesthetics, the emissions calculations are based on underlying activity data (spend and average gas/diesel prices for mobile and kilograms purchased by anesthetic type for anesthetics). For stationary combustion, natural gas consumption activity data is utilized for facilities that use the utility utilization system, and an extrapolation is performed using spend data as a proxy where actual data is not available. For refrigerants, activity data consisted of refrigerants utilized for hospital operations and an extrapolation is performed using electricity consumption as a proxy where actual data is not available.
- Gases included in the reporting boundary for Scope 1 and 2 are: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), and hydrofluorocarbons (HFCs). The vast majority of reported CO₂e emissions are CO₂, with the remainder being composed of CH₄ from electricity emissions, N₂O within electricity and anesthetics emissions and HFCs within refrigerants emissions.
- Scope 2 Location-Based Method (LBM) emissions include purchased electricity consumption. HCA utilizes EPA eGRID 2022 emission factors and IPCC (AR) 4 in the Scope 2 emissions calculation. The majority of emissions presented are based on actual consumption data. Electricity consumption activity data is utilized for facilities that use the utility utilization system and an extrapolation is performed using utilities spend data as a proxy where actual data is not available. In addition, 100% of HCA's scope 2 (LBM and MBM) GHG emissions (reported in CO₂e) relate to emissions sources that generate CO₂.
- For Scope 2 Market-Based Method (MBM) emissions, HCA does not purchase any contractual instruments and does not report on any operations in locations that support a MBM approach (e.g., residual mix factors). Therefore, they utilize the same activity data and emission factors (EPA eGRID 2022) as the Scope 2 LBM calculation (see Footnote 4).
- Acquisitions and divestitures are a regular part of HCA's business. The operational reporting boundary for the Scope 1 and 2 2023 GHG emissions calculation includes emissions data for acquired facilities in the first full calendar year of ownership and excludes the full year of emissions for 2023 divestitures.
- Non-financial information is subject to measurement uncertainties resulting from limitations inherent in the nature of and the methods used for determining such data. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary.