



VERIFICATION OPINION DECLARATION GREENHOUSE GAS EMISSIONS

To: The Stakeholders of Amazon

Apex Companies, LLC (Apex) was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Amazon for the period stated below. This verification opinion declaration applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of Amazon. Amazon is responsible for the preparation and fair presentation of the GHG statement in accordance with the criteria. Apex's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information. Apex is responsible for expressing an opinion on the GHG statement based on the verification. Verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

Boundaries of the reporting company GHG emissions covered by the verification:

- Operational Control
- Worldwide
- Exclusions from the scope of the reporter's GHG emissions statement:
 - Employee Commute (except from Amazon-provided shuttles and certain transit cards paid by Amazon;
 - Customer trips to Amazon physical stores (except to Whole Foods stores)
 - Waste generated from Amazon operations
 - Investments and leased assets
 - Third-party products sold in Amazon stores (purchased goods and services, use of sold products and end of life treatment of sold products)
 - Upstream supply chain emissions from electricity (except for Amazon Web Services)
 - Third-party transportation not purchased or performed by Amazon
 - "Amazon Flex" driver trips to delivery stations

Types of GHGs: CO₂, N₂O, CH₄, HFCs

GHG Emissions Statement:

- **Scope 1:** 12,110 thousand metric tons of CO₂ equivalent
- **Scope 2 (Market-Based):** 4,070 thousand metric tons of CO₂ equivalent
- **Scope 3:** 55,360 thousand metric tons of CO₂ equivalent consisting of emissions from:
 - Purchased Goods & Services
 - Capital Goods
 - Fuel- and Energy-Related Activities
 - Upstream Transportation and Distribution



Business Travel

Employee Commuting (Amazon-provided shuttles and certain employer subsidized transit)

Downstream Transportation and Distribution

Use of Sold Products (Amazon-branded products only)

Data and information supporting the Scope 1, Scope 2 (Market-Based), and Scope 3 GHG emissions statement were historical and in some cases estimated in nature.

Period covered by GHG emissions verification:

- January 1, 2021 to December 31, 2021

Criteria against which verification conducted:

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2)
- WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3)

Reference Standard:

- ISO 14064-3 Second edition 2019-04: Greenhouse gases -- Part 3: Specification with guidance for the verification and validation of greenhouse gas statements

Level of Assurance and Qualifications:

- Limited
- This verification used a materiality threshold of $\pm 5\%$ for aggregate errors in sampled data for each of the above indicators

GHG Verification Methodology:

Evidence-gathering procedures included but were not limited to:

- Interviews with relevant personnel of Amazon;
- Review of documentary evidence produced by Amazon;
- Review of Amazon data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions; and
- Audit of sample of data used by Amazon to determine GHG emissions.

Verification Opinion:

Based on the process and procedures conducted, there is no evidence that the GHG emissions statement shown above:

- is not materially correct and is not a fair representation of the GHG emissions data and information; and
- has not been prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard (**Scope 1 and 2**), and WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain Accounting and Reporting Standard (**Scope 3**).

It is our opinion that Amazon has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.



Statement of independence, impartiality and competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

No member of the verification team has a business relationship with Amazon, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the verification of greenhouse gas emissions data.

Attestation:

A handwritten signature in blue ink, appearing to read 'Trevor A. Donoghue', written over a light blue horizontal line.

Trevor A. Donoghue, Lead Verifier
Program Manager
Apex Companies, LLC
Pleasant Hill, CA

A handwritten signature in blue ink, appearing to read 'David Reilly', written over a light blue horizontal line.

David Reilly, Technical Reviewer
Principal Consultant
Apex Companies, LLC
Santa Ana, CA

June 24, 2022

This verification statement, including the opinion expressed herein, is provided to Amazon and is solely for the benefit of Amazon in accordance with the terms of our agreement. We consent to the release of this statement by you to CDP in order to satisfy the terms of CDP disclosure requirements but without accepting or assuming any responsibility or liability on our part to CDP or to any other party who may have access to this statement.