

## INDEPENDENT LIMITED ASSURANCE STATEMENT



**To: The Stakeholders of Amazon**

### **Introduction and objectives of work**

Apex Companies, LLC (Apex) has been engaged by Amazon to provide limited assurance of its percent renewable energy. This assurance statement applies to the Subject Matter included within the scope of work described below.

This information and its presentation are the sole responsibility of the management of Amazon. Our sole responsibility was to provide independent assurance on the accuracy of the Subject Matter.

### **Scope of work**

The scope of our work was limited to assurance over the percent renewable energy for the period January 1, 2020 to December 31, 2020 (the 'Subject Matter').

Data and information supporting the percent renewable energy were historical in nature and in some cases estimated.

Our assurance does not extend to any other information included in the Amazon Renewable Energy Methodology.

### **Boundaries**

- Operational Control
- Worldwide

### **Reporting Criteria**

The Subject Matter needs to be read and understood together with the Amazon Renewable Energy Methodology.

### **Limitations and Exclusions**

Excluded from the scope of our work is any verification of information relating to:

- Activities outside the defined assurance period;

This limited assurance engagement relies on a risk based selected sample of sustainability data and the associated limitations that this entails. The reliability of the reported data is dependent on the accuracy of metering and other production measurement arrangements employed at site level, not addressed as part of this assurance. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

### **Responsibilities**

This preparation and presentation of the Subject Matter are the sole responsibility of the management of Amazon.

Apex was not involved in the drafting of the of the Reporting Criteria. Our responsibilities were to:

- obtain limited assurance about whether the Subject Matter has been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the Stakeholders of Amazon.

## Assessment Standards

- We performed our work in accordance with Apex's standard procedures and guidelines for external Assurance of Sustainability Reports and International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after Dec. 15, 2015), issued by the International Auditing and Assurance Standards Board. A materiality threshold of  $\pm 5$ -percent was set for the assurance process.

## Summary of Work Performed

As part of our independent verification, our work included:

1. Assessing the appropriateness of the Reporting Criteria for the Subject Matter;
2. Conducting interviews with relevant personnel of Amazon;
3. Reviewing the data collection and consolidation processes used to compile Subject Matter, including assessing assumptions made, and the data scope and reporting boundaries;
4. Reviewing documentary evidence provided by Amazon;
5. Agreeing a selection of the Subject Matter to the corresponding source documentation; and
6. Reviewing Amazon systems for quantitative data aggregation and analysis.

## Reported Data

The percent renewable energy (electricity) consumed as reported by Amazon within the defined boundary was 65%.

## Conclusion

On the basis of our methodology and the activities described above:

- Nothing has come to our attention to indicate that the Subject Matter has not been properly prepared, in all material respects, in accordance with the Reporting Criteria; and
- It is our opinion that Amazon has established appropriate systems for the collection, aggregation and analysis of quantitative data.

## Statement of Independence, Integrity 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.

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

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

The assurance 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.



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