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Independent Accountants' Review Report

The Board of Directors and Shareholders of Amazon.com, Inc.

We have reviewed Amazon.com, Inc.'s (Amazon) accompanying schedule of select sustainability indicators (the Subject Matter), included in **Appendix A**, for the year ended December 31, 2022, in accordance with the criteria also set forth in **Appendix A** (the Criteria). Amazon'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 Amazon and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review engagement.

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 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.

Based on our review, we are not aware of any material modifications that should be made to the accompanying schedule of select sustainability indicators, included in **Appendix A**, for the year ended December 31, 2022 in order for it to be in accordance with the Criteria.

July 14, 2023

Appendix A

Amazon.com, Inc.		
Schedule of Select Sustainability Indicators		
For the Year Ended December 31, 2022		
Subject Matter ^{1, 2}	Reported Value ^{3, 4}	Criteria
Scope 1 (Direct) GHG emissions	13.40 MmtCO₂e	<i>“The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)”</i> including the <i>“GHG Protocol Scope 2 Guidance (An amendment to the GHG Protocol Corporate Standard)”</i> published by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD) (collectively, the GHG Protocol)
<i>Mobile and stationary combustion of fossil fuels</i>	<i>13.09 MmtCO₂e</i>	
<i>Fugitive emissions and refrigerants</i>	<i>0.31 MmtCO₂e</i>	
Scope 2 (Indirect) GHG emissions: Market-based method (MBM)⁵	2.89 MmtCO₂e	

Organizational and Operational Boundaries

The greenhouse gas (GHG) reporting boundary for the Schedule of Select Sustainability Indicators is Amazon (i.e., Amazon.com, Inc. and its consolidated subsidiaries), globally. Amazon utilizes the operational control approach, as defined by the GHG Protocol, to establish the relevant operations for the purposes of Amazon’s Scope 1 and Scope 2 GHG emissions. Amazon defines operational control as having the authority to introduce and implement operational policies over an asset or a location.

Scope 1 (Direct) GHG emissions

Scope 1 GHG emissions include carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), and hydrofluorocarbons (HFCs)⁶ from:

- *Mobile and stationary combustion of fossil fuels^{7, 8}* (e.g., Amazon’s last-mile delivery fleet, Amazon-operated freight including trucks and airplanes, and combustion of natural gas or diesel from stationary sources such as boilers and generators)
- *Fugitive emissions and refrigerants* (e.g., refrigerants used for cooling in Amazon’s data centers, corporate offices, grocery stores, and fulfillment centers)

Emission Source	Emission Factor Sources
Mobile and stationary combustion of fossil fuels	<ul style="list-style-type: none"> • Argonne National Laboratory Greenhouse gases, Regulated Emissions, and Energy use in Technologies (GREET) Model 2022 Revision 1 (March 2023)⁹ • European Commission’s Joint Research Centre, EUCAR, and Concawe (JEC) Version 5 Well-to-Wheels 2020 report • Direct emission factors from the Environmental Protection Agency’s (EPA) United States Environmentally Extended Input-Output (USEEIO) Matrices v1.1 (November 2020) adjusted for the US Bureau of Economic Analysis (BEA) Price Indexes for Gross Output by Industry (September 2022), US BEA Margin, After Redefinitions, 2007 (November 2018), and the World Bank International

Emission Source	Emission Factor Sources
	Comparison Program (ICP) Purchasing Power Parity (PPP) (May 2020) <ul style="list-style-type: none"> • World Resources Institute (2015). GHG Protocol tool for stationary combustion. Version 4.1 • 2022 United Kingdom Department for Environment, Food & Rural Affairs (UK DEFRA) GHG Conversion Factors for Company Reporting Version 2.0
Fugitive emissions and refrigerants	<ul style="list-style-type: none"> • United Nations Intergovernmental Panel on Climate Change (IPCC) Fourth Assessment Report (AR4)

Scope 2 (Indirect) GHG emissions LBM and MBM

Scope 2 emissions include CO₂, CH₄, and N₂O⁶ from:

- Purchased electricity (e.g., electricity used in Amazon’s fulfillment centers, data centers, physical stores, and other facilities)

Emission Source	Emission Factor Sources
Purchased electricity (MBM)	<ul style="list-style-type: none"> • Energy attribute certificates (EACs) or equivalent instruments • Contracts for electricity, such as power purchase agreements (PPAs) (e.g., wind and solar farms) • Supplier/utility emission rates, such as standard product offer or a different product (e.g., a renewable energy product or tariff) • 2022 Green-e Residual Mix Emissions Rates (2020 Data) (2022)¹⁰ • European Residual Mixes 2021 • Association of Issuing Bodies (AIB) (May 2022)
Purchased electricity ¹¹ (MBM and LBM)	<ul style="list-style-type: none"> • International Energy Agency Electricity (IEA) Emission Factors (2022) • Australian National Greenhouse Account Factors (November 2022) • National inventory report 1990–2021: greenhouse gas sources and sinks in Canada (2022)
Purchased electricity (LBM)	<ul style="list-style-type: none"> • Environmental Protection Agency (EPA) eGRID Summary Tables 2020 (January 2022)

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- ¹ The reported values in this report are calculated based on a combination of actual activity data and estimated activity data using reasonably available information. The reported values are subject to measurement uncertainties resulting from limitations inherent in the nature 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.
 - ² See [Amazon's Carbon Methodology](#) for further detail on calculation methodologies for the Scope 1 & Scope 2 GHG emissions.
 - ³ Reported values are denoted in million metric tons of carbon dioxide equivalent (MmtCO₂e).
 - ⁴ Amazon converts all emissions to MmtCO₂e for reporting with the disclosed emission factors or, in cases where Amazon calculates MmtCO₂e from emission factors for individual greenhouse gases, Amazon uses the Global Warming Potentials (GWPs) from the Intergovernmental Panel on Climate Change (IPCC) Fourth Assessment Report (AR4).
 - ⁵ Amazon's Scope 2 (Indirect) GHG emissions: Location-based method (LBM) are 12.77 MmtCO₂e.
 - ⁶ Other GHGs, including perfluorocarbons (PFCs), sulphur hexafluoride (SF₆), and nitrogen trifluoride (NF₃), are not included in Amazon's Scope 1 or Scope 2 GHG emissions because they either are not present or do not generate material Scope 1 or Scope 2 emissions as part of Amazon's operations.
 - ⁷ Amazon uses a spend-based method to estimate emissions where mass- or distance-based activity data for natural gas and diesel usage was unavailable.
 - ⁸ In certain circumstances, when Amazon does not have mileage or fuel consumption data Amazon may estimate emissions based on spend data using adjusted USEEIO emission factors. Amazon also uses a spend-based method for countries or segments where mass- or distance-based activity data for transportation is unavailable.
 - ⁹ Amazon uses the Lower Heating Value (LHV) for mobile combustion and the Higher Heating Value (HHV) for stationary combustion.
 - ¹⁰ The emission factors applied to electricity consumption in the US is the Green-e residual mix emission factor, which is an adjusted grid-average emission factor that accounts for all unique Green-e Energy certified sales. A complete adjusted emission factor (i.e., residual mix that accounts for all voluntary renewable energy claimed) is not available for the US as of the date of this report.
 - ¹¹ When a residual mix emission factor is not currently available other grid-average emission factors (e.g., IEA Emission Factors) are used to calculate MBM GHG emissions, per the GHG Protocol.