



VERIFICATION OPINION DECLARATION GREENHOUSE GAS EMISSIONS

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

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 emissions 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 emissions statement based on the verification. Verification activities applied in a limited level of 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

Types of GHGs: CO₂, N₂O, CH₄

GHG Emissions Statement:

Scope 3 (Market-based)¹: 54,977,815 metric tons of CO₂ equivalent consisting of:

Purchased Goods & Services

Capital Goods

Fuel- and Energy-Related Activities²

Upstream Transportation and Distribution

Business Travel

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

Upstream Leased Assets

Downstream Transportation and Distribution

Use of Sold Products (Amazon-branded products only)²

End-of-Life Treatment of Sold Products (Amazon-branded products only)

Data and information supporting the Scope 3 (Location-based)¹ and Scope 3 (Market-based) GHG emissions statements were mostly historical and, in some cases, estimated in nature.

¹ Location based emissions are 56,509,397 metric tons of CO₂ equivalent.

² Gross emissions net of renewable electricity purchase and/or use of residual grid mix emission factors.

Period covered by GHG emissions verification:

- January 1, 2022 to December 31, 2022

Criteria against which verification conducted:

- Amazon's Methodology for Carbon Footprint
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) published by the World Resources Institute ("WRI") and the World Business Council for Sustainable Development ("WBCSD").
- Reported Scope 3 emissions calculations are calculated in accordance with the methodologies in the Technical Guidance for Calculating Scope 3 Emissions; supplement to the Corporate Value Chain (Scope 3) Accounting and Reporting Standard, published by the WRI and the WBCSD.

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 "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)" published by the World Resources Institute ("WRI") and the World Business Council for Sustainable Development ("WBCSD"). Reported Scope 3 emissions calculations are calculated in accordance with the methodologies in the "Technical Guidance for Calculating Scope 3



Emissions; supplement to the Corporate Value Chain (Scope 3) Accounting and Reporting Standard,” published by the WRI and the WBCSD (for the listed Scope 3 emissions).

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 Donaghu'.

Trevor Donaghu, Lead Verifier
ESG Director
Apex Companies, LLC
Pleasant Hill, CA

A handwritten signature in blue ink, appearing to read 'David Reilly'.

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

July 12, 2023

This verification opinion declaration, 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 the public or other organizations but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.