

# LR Independent Assurance Statement

## Relating to Marriott International, Inc. GHG Emissions and Environmental Data for the Calendar Year 2020

This Assurance Statement has been prepared for Marriott International Inc. in accordance with our contract.

### Terms of Engagement

Lloyd's Register Quality Assurance, Inc. (LR) was commissioned by Marriott International Inc. (Marriott) to provide independent assurance of its greenhouse gas (GHG) emissions inventory and Environmental Data ("the Report") for calendar year (CY) 2020 against the assurance criteria below to a limited level of assurance and at the materiality of the professional judgement of the verifier using LR's verification procedure and ISO 14064 - Part 3 for GHG data.

Our assurance engagement covered Marriott's global operations and activities using the operational control reporting method and specifically the following requirements:

- Verifying conformance with:
  - Marriott's reporting methodologies for the selected datasets; and
  - World Resources Institute/World Business Council for Sustainable Development Greenhouse Gas Protocol: A corporate accounting and reporting standard, revised edition (otherwise referred to as the WRI/WBCSD GHG Protocol) for the GHG data<sup>1</sup>.
- Reviewing whether the Report has taken account of:
  - GHG Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard.
- Evaluating the accuracy and reliability of data and information for only the selected indicators listed below:
  - Direct (Scope 1), Energy Indirect (Scope 2) and Other Indirect (Scope 3) GHG emissions;
    - Scope 3 GHG emissions verified by LR only include franchised properties;
  - Energy Use and Water Use; and
  - Environmental Performance Indicators including: GHG emissions intensity (kg CO<sub>2</sub>e / square meter), Water intensity (cubic meters / occupied room), and Energy intensity (kWh/ square meter of conditioned space).

The Report includes Energy use and GHG emissions for both global managed and franchise properties. The Report includes water use and environmental performance indicators for global managed properties only.

LR's responsibility is only to Marriott. LR disclaims any liability or responsibility to others as explained in the end footnote. Marriott's responsibility is for collecting, aggregating, analysing, and presenting all the data and information within the Report and for maintaining effective internal controls over the systems from which the Report is derived. Ultimately, the Report has been approved by, and remains the responsibility of Marriott.

### LR's Opinion

Based on LR's approach, except for the effect of the matters described in the Basis for Qualified Opinion, nothing has come to our attention that would cause us to believe that Marriott has not, in all material respects:

- Met the requirements of the criteria listed above; and
- Disclosed accurate and reliable performance data and information as summarized in Table 1 and Table 2 below.

The opinion expressed is formed on the basis of a limited level of assurance<sup>2</sup> and at the materiality of the professional judgement of the verifier.

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<sup>1</sup> <http://www.ghgprotocol.org/>

<sup>2</sup> *The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.*

### Basis for Qualified Opinion

Marriott did not fully address the following issues identified during verification activities:

- The calculated emissions for some sources were not consistent with the activity data, stated emission factors and GWP values. These inconsistencies were not material.
- Supporting documentation for some renewable energy sources and energy consumption at some hotels was not available during the verification activities. The lack of this supporting documentation is not material.
- The total conditioned space and total room values used to calculate the energy, water and GHG emissions intensity metrics did not include all of the properties. This does not have a material impact on the intensity values.
- The total property counts included in the CY2020 did not include all the properties as per the 10-K report. This does not have a material impact.

**Table 1. Summary of Marriott GHG Emissions and Environmental Data CY 2020**

Item	Quantity	Units
Scope 1 Emissions <sup>1</sup>	972,725	MT CO <sub>2</sub> e
Scope 2 Emissions (Location-Based) <sup>1,2</sup>	4,152,757	MT CO <sub>2</sub> e
Scope 2 Emissions (Market-Based) <sup>1,2</sup>	4,193,307	MT CO <sub>2</sub> e
Scope 3 Emissions (franchised properties only) – location based	3,469,091	MT CO <sub>2</sub> e
Scope 3 Emissions (franchised properties only) – market based	3,682,984	MT CO <sub>2</sub> e
Total Water Consumption - Managed Properties only	101.33	Million Cubic Meters
Total Energy Use – Managed Properties only	13.83	Million MWh
Total Energy Use – Franchised Properties only	11.62	Million MWh
1. Scope 1 and 2 GHG emissions include managed properties only. 2. Scope 2, Location-based and Scope 2, Market-based are defined in the WRI/WBCSD GHG Protocol Scope 2 Guidance, 2015.		

**Table 2. Summary of Marriott Environmental Performance Indicators CY 2020**

Environmental Performance Indicators <sup>1</sup>	Quantity
Water Intensity (cubic meters per occupied room)	1.58
Energy Intensity (kilowatt hours per square meter of conditioned space)	246.77
GHG Emissions Intensity - Location Based (kg CO <sub>2</sub> e per square meter of conditioned space)	91.46
GHG Emissions Intensity - Market Based (kg CO <sub>2</sub> e per square meter of conditioned space)	92.19
1. Environmental performance indicators include managed properties only.	

### LR's Approach

LR's assurance engagements are carried out in accordance with our verification procedure. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- interviewing relevant employees of the organization responsible for managing GHG emissions data and records;
- assessing Marriott's data management systems to confirm they are designed to prevent significant errors, omissions, or mis-statements in the Report. We did this by reviewing the effectiveness of data handling procedures, instructions, and systems, including those for internal quality control; and
- verifying historical GHG emissions data and records at an aggregated level for CY 2020.

### LR's Standards and Competence

LR implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 *Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition* and ISO/IEC 17021 *Conformity assessment – Requirements for bodies providing audit and certification of management systems* that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants.

LR ensures the selection of appropriately qualified individuals based on their qualifications, training, and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

Signed

Dated: 25 June 2021



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