



# LRQA Independent Assurance Statement

## Relating to Marriott International, Inc. GHG Emission and Environmental Data for the CY2021

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

### Terms of Engagement

LRQA 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) 2021 against the assurance criteria below to a reasonable level of assurance and materiality of 5% using LRQA’s verification procedure and ISO 14064 - Part 3 for greenhouse gas emissions. LRQA’s verification procedure is based on current best practise and is in accordance with ISAE 3000 and ISAE 3410.

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 been based on:
  - Service sector guidelines.
- 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 LRQA 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 of condition space), 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. Our assurance engagement excluded the GHG emissions and water for Marriott’s Residences brand properties.

LRQA’s responsibility is only to Marriott. LRQA 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.

### LRQA’s Opinion

Based on LRQA’s approach, except for the effect of the matters described in the Basis for Qualified Opinion, we believe that Marriott has, 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 2 below.

The opinion expressed is formed on the basis of a reasonable level of assurance and at the materiality of 5%.

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



**Basis for Qualified Opinion**

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

- The total property counts included in the Report did not include all the properties as per the 10-K report. This does not have a material impact;
- The application of Marriott Specific average emissions factors for energy sources where estimates are made is currently being applied at a relatively broad level. This issue is not material.
- The methodology for calculating emissions from renewable energy is done by multiplying the amount of renewable energy consumed by a fixed emission factor (EF). While the fixed EF is reasonable, the supporting documentation for the EF is limited. This is not material.
- The current methodology for extrapolating renewable energy consumption makes some unsubstantiated assumptions. This issue is not material.

**Table 1. Summary of Marriott GHG Emissions and Environmental Data CY 2021**

Item	Quantity	Units
Scope 1 Emissions <sup>1</sup>	1,104,234	MT CO <sub>2</sub> e
Scope 2 Emissions (Location-Based) <sup>1,2</sup>	4,708,713	MT CO <sub>2</sub> e
Scope 2 Emissions (Market-Based) <sup>1,2</sup>	4,726,284	MT CO <sub>2</sub> e
Scope 3 Emissions (franchised properties only) – location based	4,089,425	MT CO <sub>2</sub> e
Scope 3 Emissions (franchised properties only) – market based	4,277,697	MT CO <sub>2</sub> e
Total Water Consumption - Managed Properties only	115.25	Million Cubic Meters
Total Energy Use – Managed Properties only	16.22	Million MWh
Total Energy Use – Franchised Properties only	13.83	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 2021**

Environmental Performance Indicators & Units <sup>1</sup>	Quantity
Water Intensity Managed Properties only (cubic meters per occupied room)	1.28
Energy Intensity Managed Properties only (kilowatt hours per square meter of conditioned space) <sup>1</sup>	287.50
GHG Emissions Intensity - Managed Properties only Location Based (kg CO <sub>2</sub> e per square meter of conditioned space) <sup>1</sup>	102.75
GHG Emissions Intensity - Managed Properties only Market Based (kg CO <sub>2</sub> e per square meter of conditioned space) <sup>1</sup>	103.05
1. Environmental performance indicators include managed properties only.	

**LRQA’s Approach**

LRQA’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 and environmental 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,
- verifying historical GHG emissions and environmental data and records at a source level; and

### **Observations**

Further observations and findings, made during the assurance engagement, are:

- Consider enhancing Marriott's Gap Fill methodology for each non-primary energy and water source type ; and
- Continue to increase the percentages of validated sites reporting energy and water.

### **LRQA's Standards and Competence**

LRQA 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.

LRQA 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.

Neville Dias

Dated: 28 June 2022

LRQA Lead Verifier  
On behalf of LRQA, Inc.  
1330 Enclave Pkwy, Suite 200, Houston, TX 77077

LRQA reference: UQA00000478

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