

Independent Limited Assurance Report to Marriott International, Inc.

ERM Certification & Verification Services Incorporated (“ERM CVS”) was engaged by Marriott International, Inc (“Marriott”) to provide limited assurance in relation to the selected information set out below and presented in the Marriott 2024 Serve 360 Report (the “Report”).

Engagement summary	
Scope of our assurance engagement	<p>Whether the 2023 data for the following selected disclosures are fairly presented in the Report, in all material respects, in accordance with the reporting criteria.</p> <ul style="list-style-type: none"> • Scope 1 Emissions [metric tonnes CO2e] • Scope 2 Emissions (Location-Based) [metric tonnes CO2e] • Scope 2 Emissions (Market-Based) [metric tonnes CO2e] • Total Water Consumption - Managed Properties only [Million Cubic Meters] • Total Energy Use – Managed Properties only [Million MWh] • Total Energy Use – Franchised Properties only [Million MWh] • Water Intensity – Managed Properties only [cubic meters per occupied room] • Energy Intensity – Managed Properties only [kilowatt hours per square meter of conditioned space] • GHG Emissions Intensity – Managed Properties only Location Based [kg CO2e per square meter of conditioned space] • GHG Emissions Intensity – Managed Properties only Market Based [kg CO2e per square meter of conditioned space] <p>Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.</p>
Reporting period	1 January 2023 – 31 December 2023
Reporting criteria	<ul style="list-style-type: none"> • Marriott’s Basis of Reporting • The GHG Protocol Corporate Accounting and Reporting Standard (WBCSD/WRI Revised Edition 2015) for Scope 1 and Scope 2 GHG emissions • GHG Protocol Scope 2 Guidance (An amendment to the GHG Protocol Corporate Standard (WRI 2015) for Scope 2 GHG emissions)
Assurance standard and level of assurance	<p>We performed a limited assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) ‘Assurance Engagements other than Audits or Reviews of Historical Financial Information’ and in accordance with ISAE3410 for Greenhouse Gas data issued by the International Auditing and Assurance Standards Board and ISO 14064:3 for Greenhouse Gas data.</p> <p>The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.</p>
Respective responsibilities	<p>Marriott is responsible for preparing the Report and for the collection and presentation of the information within it, and for the designing, implementing and maintaining of internal controls relevant to the preparation and presentation of the Selected Information.</p> <p>ERM CVS’ responsibility is to provide a conclusion to Marriott on the agreed scope based on our engagement terms with Marriott, the assurance activities performed and exercising our professional judgment.</p>

Our conclusion

Based on our activities, as described below, nothing has come to our attention to indicate that the FY2023 data under “Scope of our assurance engagement” above are not fairly presented in the Report, in all material respects, with the reporting criteria.

Our assurance activities

Considering the level of assurance and our assessment of the risk of material misstatement of the Selected Information a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but was not restricted to, the following:

- Evaluating the appropriateness of the reporting criteria for the Selected information;
- Interviewing management representatives responsible for managing the selected issues;
- Interviewing relevant staff to understand and evaluate the management systems and processes (including internal review and control processes) used for collecting and reporting the selected disclosures;
- Reviewing a sample of qualitative and quantitative evidence supporting the reported information at a corporate level;
- Conducting an analytical review of the year-end data submitted by all locations included in the consolidated 2023 group data for the selected disclosures which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary;
- Evaluating the conversion and emission factors and assumptions used; and
- Reviewing the presentation of information relevant to the scope of our work in the Report to ensure consistency with our findings.

The limitations of our engagement

The reliability of the assured information is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context. Our work was undertaken at Marriott's head office in Bethesda, Maryland. We did not undertake source data verification specific to franchised properties.

Our independence, integrity and quality control

ERM CVS is an independent certification and verification body accredited by UKAS to ISO 17021:2015. Accordingly we maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our quality management system is at least as demanding as the relevant sections of ISQM-1 and ISQM-2 (2022).

ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence and high ethical standards in their work. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial and free from bias and conflict of interest. Our certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of the IESBA Code relating to assurance engagements.

ERM CVS has extensive experience in conducting assurance on environmental, social, ethical, health and safety information, systems and processes, and provides no consultancy related services to Marriott in any respect.



Heather I. Moore
Partner, Corporate Assurance
Malvern, PA

June 19, 2024

On behalf of:

ERM Certification & Verification Services Incorporated
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Basis of Calculations for Greenhouse Gas Emissions Data

Marriott's greenhouse gas (GHG) emissions are calculated using the following reporting standards and guidance:

- The [GHG Protocol](#) Corporate Accounting and Reporting Standard (WBCSD/WRI Revised Edition 2015) for Scope 1 and Scope 2 GHG emissions.
- GHG Protocol Scope 2 Guidance (An amendment to the GHG Protocol Corporate Standard (WRI 2015)) for Scope 2 GHG emissions.
- The Corporate Value Chain (Scope 3) Accounting and Reporting Standard (WBCSD/WRI 2011) for Scope 3 GHG emissions.

Marriott defines its organizational boundaries using the operational control approach outlined in the GHG Protocol. Marriott's organizational boundary covers company-operated properties (referred to as 'managed'), which include properties under long-term management or lease agreements with property owners and properties that Marriott owns. Per the guidance in the GHG Protocol Corporate Standard, under the operational control approach, Marriott has operational control at facilities with active finance and/or operating leases.

Marriott also has franchising and licensing arrangements that permit hotel owners and operators to use many of its lodging brand names and systems. Marriott does not have operational control over franchises, and the associated energy emissions are included in Scope 3 category 14.

For additional details on data boundaries, please refer to [About The Report](#). There are a small number of non-hotel facilities under Marriott's operational control that are currently excluded from the inventory boundary due to an immaterial quantity of emissions.

Marriott's inventory aims to include all direct (Scope 1) and indirect (Scope 2) emissions associated with assets under operational control and all relevant value chain (Scope 3) emissions. Per guidance provided by the GHG Protocol Corporate Standard, Marriott's GHG data cover the seven greenhouse gases required by the UNFCCC/Kyoto Protocol – carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃). Marriott tracks and reports CO₂, CH₄, and NO₂ emissions related to fuel consumption, non-fuel purchased hot water, chilled water, and steam, and electricity consumption within its operational boundary. Please see additional details on Scope 1 and 2 GHG emissions, including Scope 2 market- and location-based emissions, and Scope 3 emissions (Category 1: Purchased Goods and Services, Category 2: Capital Goods, Category 3: Fuel- & Energy-Related Activities, Category 5: Waste Generated in Operations, Category 6: Business Travel, Category 7: Employee Commuting, and Category 14: Franchises) in [Marriott's 2024 Serve 360 Report: Environmental, Social & Governance Performance Tables & Appendices](#), page 2.

Management, at its discretion, can consider re-baselining for any significant change either due to quantitative or qualitative factors (investor expectations, reputational risk, owner/customer demand, etc.) including any significant change in projections/assumptions that would be less than +/- 5% of the current baseline emissions. Marriott will consider the following as significant changes when considering re-baselining: structural changes, data accuracy improvements or changes in calculation methods, and data errors or omissions.

For full details on the re-baselining procedure, please reference the [SBTi Recalculation Policy](#).

Marriott uses the Marriott Environmental Sustainability Hub (MESH), a software application provided by Schneider Electric, to input and manage energy and sustainability data through a combination of data capture and quality assurance capabilities, which then enables top-level visibility across the portfolio.