

# LRQA Independent Assurance Statement

## Relating to Marriott International, Inc. GHG Inventory for the 2019 Calendar Year

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

### Terms of Engagement

Lloyd's Register Quality Assurance, Inc. (LRQA) was commissioned by Marriott International, Inc. (Marriott) to provide independent assurance on its greenhouse gas (GHG) emissions, environmental data and performance indicators ("the Report") for the calendar year 2019 against the assurance criteria below to a limited level of assurance and materiality of the professional judgement of the verifier using ISO 14064 - Part 3 for greenhouse gas data.

Our assurance engagement covered Marriott's global operations and activities 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>
- 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 / square meter), Water intensity (million cubic meters / occupied room), and Energy intensity (kWh/ square meter of conditioned space).

The Energy Use and GHG emissions were evaluated for global managed and franchise properties. The water use and environmental performance indicators were only evaluated for global managed 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, 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/>

### 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 and stated emission factors. There was also inconsistent categorization of LPG and propane for some sites. In addition, some of the market-based emission factors do not include all relevant GHGs. These inconsistencies were not material.
- Supporting documentation for energy consumption at some hotels was not readily available during the verification activities. The lack of this supporting documentation is not material.
- The water inventory calculations include some estimations and calculations that are not consistent with the rest of the data. The impact on the total is not material.
- The total conditioned space used to calculate the energy and GHG intensity metrics did not include all of the properties. This does not have a material impact on the intensity values.
- The total occupied room value used to calculate the water intensity metrics did not include all of the properties. This does not have a material impact on the intensity values.

**Table 1. Summary of Marriott GHG Emissions and Environmental Data CY 2019**

Parameter	Geographic Boundary	Quantity	Units
Scope 1 Emissions	Global Managed Properties	1,326,481	MT CO <sub>2</sub> e
Scope 2 Emissions (Location-Based)	Global Managed Properties	5,479,818	MT CO <sub>2</sub> e
Scope 2 Emissions (Market-Based)	Global Managed Properties	5,482,582	MT CO <sub>2</sub> e
Scope 3 Emissions – location based	Global Franchised Properties	4,843,479	MT CO <sub>2</sub> e
Scope 3 Emissions – market based	Global Franchised Properties	4,889,251	MT CO <sub>2</sub> e
Total Water Consumption	Global Managed Properties	133.2	Million Cubic Meters
Total Energy Use	Global Managed Properties	18.49	Million MWh
Total Energy Use	Global Franchised Properties	15.29	Million MWh

**Table 2. Summary of Marriott Environmental Performance Indicators CY 2019**

Environmental Performance Indicators	Quantity
Water Intensity (cubic meters per occupied room)	0.915
Energy Intensity (kilowatt hours per square meter of conditioned space)	333.74
GHG Emissions Intensity - Location Based (kg per square meter of conditioned space)	122.82
GHG Emissions Intensity - Market Based (kg per square meter of conditioned space)	122.87

<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.

### 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, environmental data and performance indicator data and records;
- reviewing Marriott's systems for collecting, recording and reporting data; and
- verifying historical GHG emissions, environmental data and performance indicator data and records at an aggregated level for the calendar year 2019.

### 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.

Signed

Dated: 25 August 2020



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