

# LR Independent Assurance Statement

## Relating to Republic Service's Assertion for the Calendar Year 2020

This Assurance Statement has been prepared for Republic Services, Inc in accordance with our contract.

### Terms of Engagement

Lloyd's Register Quality Assurance (LR) was commissioned by Republic Services, Inc (Republic) to provide independent assurance on its Assertion for the Calendar Year 2020 (CY 2020) against the assurance criteria below to a limited level of assurance and materiality of the professional judgment of the verifier using ISO 14064 - Part 3 for greenhouse gas (GHG) data.

Our assurance engagement covered Republic's operations and activities and specifically the following requirements:

- Verifying conformance with
  - 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 emissions data<sup>1</sup>;
  - Republic Services' Greenhouse Gas Inventory Management Plan; and
- 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 includes Business Travel and Upstream Transportation and Distribution (T&D).

The Assertion includes only Carbon Dioxide (CO<sub>2</sub>), Methane (CH<sub>4</sub>), and Nitrous Oxide (N<sub>2</sub>O). Other GHG emissions including Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF<sub>6</sub>) and Nitrogen trifluoride (NF<sub>3</sub>) are excluded on the basis of their de minimis contribution.

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

### LR's Opinion

Based on LR's approach nothing has come to our attention that would cause us to believe that Republic 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 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.

**Table 1. Summary of Republic's Key Data for CY2020:**

Scope of GHG emissions	Tonnes CO <sub>2</sub> e
Scope 1 Emissions	13,214,960
Scope 1 Biogenic Emissions	7,483,232
Scope 2 GHG emissions (Location-based) <sup>1</sup>	237,148
Scope 2 GHG emissions (Market-based) <sup>1</sup>	238,413
Scope 3 GHG emissions – Business Travel	3,923
Scope 3 GHG emissions – Partial Upstream Transportation & Distribution (T&D) <sup>2</sup>	383,335
	<b>Percent (%)</b>
Scope 1 and Scope 2 Year-on-Year Change	-5.17

Note 1: Scope 2, Location-based and Scope 2, Market-based are defined in the GHG Protocol Scope 2 Guidance, 2015

Note 2: Verified Upstream T&D includes subcontractor hauling and third-party hauling 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;
- recalculating sampled sources to demonstrate compliance with the reporting standards; and
- verifying historical GHG emissions data and records at an aggregated level for the calendar year 2020.

### LR's Standards, Competence and Independence

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: June 18, 2021



Heather I. Moore, P.E.

LR Lead Verifier

On behalf of Lloyd's Register Quality Assurance, Inc. (LR) 1330 Enclave Parkway, Suite 200 Houston, TX 77077

LR reference: UQA00000499 / 4305106

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