

LRQA Independent Assurance Statement

Relating to Republic Service's Assertion for the Calendar Year 2019

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

Terms of Engagement

Lloyd's Register Quality Assurance, Inc (LRQA) was commissioned by Republic Services, Inc (Republic) to provide independent assurance on its Assertion for the Calendar Year 2019 (CY 2019) 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 data.

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

- Verifying conformance with
 1. 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 data¹
 2. Republic Services' Greenhouse Gas Inventory Management Plan
- Evaluating the accuracy and reliability of data and information for only the selected indicators listed below:
 1. Direct (Scope 1), Energy Indirect (Scope 2) and Other Indirect (Scope 3) GHG emissions;
 - a. Scope 3 GHG emissions verified by LRQA only includes Business Travel and Upstream Transportation and Distribution (T&D).

Our assurance engagement includes only Carbon Dioxide (CO₂), Methane (CH₄), and Nitrous Oxide (N₂O). Other GHG emissions including refrigerants (HFCs) are not currently included in the inventory.

LRQA's responsibility is only to Republic. LRQA 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.

LRQA's Opinion

Based on LRQA'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 assurance² and at the materiality of the professional judgement of the verifier.

¹ <http://www.ghgprotocol.org/>

² 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 Assertion for CY2019:

Scope of GHG emissions ¹	Tonnes CO ₂ e
Scope 1 Emissions	13,930,867
Scope 1 Biogenic Emissions	7,404,894
Scope 2 GHG emissions (Location-based) ²	242,878
Scope 2 GHG emissions (Market-based) ²	254,973
Scope 3 GHG emissions – Business Travel	9,089
Scope 3 GHG emissions – Partial Upstream Transportation & Distribution (T&D) ³	373,129
	Percent (%)
Scope 1 and Scope 2 Year-on-Year Change	5.09

1. LRQA's assurance engagement includes only CO₂, CH₄, and N₂O. Other GHG emissions including refrigerants (HFCs) are not currently included in the inventory.
2. Scope 2, Location-based and Scope 2, Market-based are defined in the GHG Protocol Scope 2 Guidance, 2015.
3. Verified Upstream T&D includes subcontractor hauling and third-party hauling 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 data and records;
- recalculating sampled sources to demonstrate accuracy, and compliance with the reporting standards; and
- verifying historical GHG emissions 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: June 26, 2020



Heather I. Moore, P.E.

LRQA Lead Verifier

On behalf of Lloyd's Register Quality Assurance, Inc. (LRQA)

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LRQA reference: UQA00000499/3500476

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