



Ernst & Young LLP  
Suite 900  
920 Fifth Avenue  
Seattle, WA 98104

Tel: +1 206 621 1800  
ey.com

## Independent Accountants' Review Report

The Board of Directors and Shareholders of Amazon.com, Inc.

We have reviewed Amazon.com, Inc.'s (Amazon) percentage of electricity consumed by Amazon's global operations attributable to renewable energy sources (the Subject Matter), included in Appendix A, for the year ended December 31, 2022, in accordance with the criteria also set forth in Appendix A (the Criteria). Amazon's management is responsible for the Subject Matter in accordance with the Criteria. Our responsibility is to express a conclusion on the Subject Matter based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) AT-C section 105, Concepts Common to All Attestation Engagements, and AT-C section 210, Review Engagements. Those standards require that we plan and perform our review to obtain limited assurance about whether any material modifications should be made to the Subject Matter in order for it to be in accordance with the Criteria. The procedures performed in a review vary in nature and timing from and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether the Subject Matter is in accordance with the Criteria, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. As such, a review does not provide assurance that we became aware of all significant matters that would be disclosed in an examination. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent of Amazon and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review engagement.

The procedures we performed were based on our professional judgment. Our review consisted principally of applying analytical procedures, making inquiries of persons responsible for the subject matter, obtaining an understanding of the data management systems and processes used to generate, aggregate and report the Subject Matter and performing such other procedures as we considered necessary in the circumstances.

As described in Appendix A, the Subject Matter is subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary.

Based on our review, we are not aware of any material modifications that should be made to the accompanying schedule of select sustainability indicators, included in Appendix A, for the year ended December 31, 2022 in order for it to be in accordance with the Criteria.

July 14, 2023

## Appendix A

Amazon.com, Inc. <sup>1</sup> Schedule of Select Sustainability Indicators <sup>2</sup> For the Year Ended December 31, 2022		
Subject Matter	Reported Value	Criteria <sup>3</sup>
Electricity consumed by Amazon's global operations attributable to renewable energy sources	90%	<p>Amazon utilizes the United States Environmental Protection Agency's (EPA) definition of renewable energy: <i>"Renewable energy includes resources that rely on fuel sources that restore themselves over short periods of time and do not diminish. Such fuel sources include the sun, wind, moving water, organic plant and waste material (eligible biomass), and the earth's heat (geothermal)."</i></p> <p>Amazon calculates the renewable energy percentage as the amount of renewable energy in the grid Amazon utilizes plus the amount of energy generated from renewable energy projects enabled by Amazon and divides this number by the total energy used by all Amazon business operations globally during the reporting year.</p> <p>Amazon retires, or has retired on its behalf, environmental attributes, such as renewable energy certificates (RECs), for each megawatt hour of renewable energy claimed from the renewable projects that Amazon enables.</p> <p>Amazon defines the components of the renewable energy calculation as follows:</p> <ul style="list-style-type: none"> <li>• <b>Amazon renewable energy projects<sup>4</sup></b> include Amazon's investments in off-site renewable energy contracts for wind and solar farms, on-site rooftop solar systems, site energy contracts and green tariffs with local utilities.</li> <li>• <b>Renewable energy in the grid<sup>5</sup></b> is the estimated amount of renewable energy Amazon consumes from the local electricity grid. Amazon's calculations include supplier-provided grid mix data, residual mix grid factors, or grid region, state, and country level factors of reported fuel mix (i.e., percent of electricity from hydro, gas, coal, wind, etc.) and carbon emissions rates, published by the International Energy Agency (IEA) or a similar government agency.</li> <li>• <b>Amazon energy use<sup>6</sup></b> means all electricity usage from Amazon's global facilities under Amazon's operational control (e.g., owned, leased, and co-located Amazon Web Services (AWS) data center infrastructure, as well as fulfillment center and delivery network buildings, on-site electric vehicle charging, corporate offices, customer service centers, physical stores, and financially-integrated subsidiaries (e.g., Whole Foods Market).</li> </ul> <div style="border: 1px solid black; padding: 5px; margin-top: 10px; text-align: center;"> <math display="block">\frac{(\text{AMZN RE projects} + \text{RE in the grid})}{\text{Amazon energy use}} = \text{RE}\%</math> </div> <p><b>RE = Renewable Energy</b>  <b>AMZN = Amazon</b></p>

- 
- <sup>1</sup> The reporting boundary for the Schedule of Select Sustainability Indicators is Amazon (i.e., Amazon.com, Inc. and its consolidated subsidiaries), globally. Amazon utilizes the operational control approach, as defined by *“The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)”* including the *“GHG Protocol Scope 2 Guidance (An amendment to the GHG Protocol Corporate Standard)”* published by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD) (collectively, the GHG Protocol), to establish the relevant operations for the purposes of Amazon’s energy use. Amazon defines operational control as having the authority to introduce and implement operational policies over an asset or a location.
  - <sup>2</sup> The reported values in this report are calculated based on a combination of actual activity data and estimated activity data using reasonably available information. The reported values are subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary.
  - <sup>3</sup> Amazon’s renewable energy methodology is a custom calculation that takes a global approach to calculating the percentage of electricity consumed attributable to renewable energy sources. Renewable energy procured by Amazon aligns to Amazon’s published [Renewable Energy Methodology](#). Amazon aims to procure renewable electricity in the same grids where it consumes electricity. When Amazon determines this is not feasible, Amazon may procure renewable energy attributes in other locations.
  - <sup>4</sup> When Amazon renewable energy projects do not produce according to forecasts, Amazon purchases RECs or other renewable attributes to meet expected annual renewable energy production.
  - <sup>5</sup> When Amazon does not use supplier-specific grid mix data in the US, Amazon references the eGRID database from the EPA.
  - <sup>6</sup> Amazon uses actual metered electricity figures and site utility invoices as the primary sources of data. Where this data is not available, Amazon calculates usage based on electricity spend at the facility or estimates usage based on similar facilities in similar geographies, and scale estimated usage based on square footage or business activity. For data center operations where actual energy consumption cannot be obtained, Amazon estimates energy use based on actual data from similar operations, including adjustments to account for differences in equipment efficiency.