



# LRQA Independent Assurance Statement

## Relating to Uber's Assertion for the Calendar Year 2022

This Assurance Statement has been prepared for Uber Technologies, Inc. in accordance with our contract.

### Terms of Engagement

LRQA was commissioned by Uber Technologies, Inc. (Uber) to provide independent assurance of its greenhouse gas (GHG) emissions and water usage inventories for CY 2022 against the assurance criteria below to a limited level of assurance and materiality of the professional judgement of the verifier using LRQA's verification procedure and ISO 14064 - Part 3 for greenhouse gas emissions. LRQA's verification procedure is based on current best practise and is in accordance with ISAE 3000 and ISAE 3410.

Our assurance engagement covered Uber's global operations and activities reported on an operational control basis 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 data<sup>1</sup>;
  - Uber's reporting methodologies for the selected datasets: Water, Energy Consumed;
  - Uber's Scope 3 Category 6 Business Air Travel emissions estimation methodology; and
  - Uber's Scope 3 Category 11 Use of Sold Products emissions estimation methodology.
- Reviewing whether the Report has taken account of:
  - GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.
- 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 Category 6 – Business Air Travel and Category 11 – Use of Sold Products (CO<sub>2</sub> only);
  - Water and energy consumed;
  - Environmental Performance Indicators including GHG, energy use and water use intensity; and
  - CY 2021 Freight Scope 1, 2 and 3 data for November 15<sup>th</sup>, 2021 to December 31<sup>st</sup>, 2021.

LRQA's responsibility is only to Uber. LRQA disclaims any liability or responsibility to others as explained in the end footnote. Uber'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 Uber.

### 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 Uber 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 Tables 1 through 4 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.



### Basis for Qualified Opinion

- Uber has not used the correct vehicle data attributes for a small proportion of total Scope 3 category 11 vehicle miles traveled in CY 2022. This misstatement is not material.
- A small quantity of vehicle miles in CY 2022 Scope 3 Category 11 emissions is missing emissions data. This misstatement is not material.

**Table 1. Summary of Uber's Key Data for CY 2022:**

Environmental Data	Total	Units
Scope 1 GHG emissions	1,274	MT CO <sub>2</sub> e
Scope 2 GHG emissions (Location-based) <sup>1</sup>	125,182	MT CO <sub>2</sub> e
Scope 2 GHG emissions (Market-based) <sup>1</sup>	58,502	MT CO <sub>2</sub> e
Scope 3 Business Air Travel	12,549	MT CO <sub>2</sub> e
Scope 3 Use of Sold Products <sup>2,3</sup>	23,011,730	MT CO <sub>2</sub>
Water Consumption	802,348	m <sup>3</sup>
Energy Consumed <sup>4</sup>	374,518,561	kWh
Note 1: Scope 2, Location-based and Scope 2, Market-based are defined in the GHG Protocol Scope 2 Guidance, 2015. Note 2: Use of Sold Products detail found in Table 2, below. Note 3: MT CO <sub>2</sub> = metric tons carbon dioxide and does not include other GHGs. Note 4: Consists of purchased electricity and natural gas at workspaces and data centers.		

**Table 2. Summary of Uber's Scope 3 Use of Sold Products CO<sub>2</sub> Emissions Metric for CY 2022:**

Region	Scope 3 Use of Sold Products Carbon Dioxide Emissions (MT CO <sub>2</sub> ) <sup>1</sup>
Belgium	9,728
Netherlands	17,298
Spain	44,833
Portugal	48,265
Germany	56,639
France	124,715
United Kingdom	381,294
Canada	939,517
Others	8,650,812
United States	12,738,630
Total	23,011,730
Note 1: Reported emissions are Scope 3 Use of Sold Products from Rides, Delivery, and Freight services. Note 2: MT CO <sub>2</sub> = metric tons carbon dioxide and does not include other GHGs.	



**Table 3. Summary of Uber Environmental Performance Indicators for CY2022:**

<b>Water Intensity</b>		
<b>Cubic Meters / \$ Million Revenue<sup>1</sup></b>	<b>Cubic Meters / Employee<sup>1</sup></b>	<b>Cubic Meters /Square Meter of Conditioned Floor Space<sup>2</sup></b>
25.17	24.46	0.9995
<b>Energy Intensity</b>		
<b>kWh / \$ Million Revenue<sup>1</sup></b>	<b>kWh / Employee<sup>1</sup></b>	<b>kWh /Square Meter of Conditioned Floor Space<sup>2</sup></b>
11,706	11,376	465
<b>GHG Intensity (Scope 1 + 2 Location-Based)</b>		
<b>Tonnes CO2e / \$ Million Revenue<sup>1</sup></b>	<b>Tonnes CO2e / Employee<sup>1</sup></b>	<b>Tonnes CO2e /Square Meter of Conditioned Floor Space<sup>2</sup></b>
3.97	3.86	0.16
<b>GHG Intensity (Scope 1 + 2 Market-Based)</b>		
<b>Tonnes CO2e / \$ Million Revenue<sup>1</sup></b>	<b>Tonnes CO2e / Employee<sup>1</sup></b>	<b>Tonnes CO2e /Square Meter of Conditioned Floor Space<sup>2</sup></b>
1.88	1.82	0.07
<b>GHG Intensity (Scope 3 Category 6 Business Travel)</b>		
<b>Tonnes CO2e / \$ Million Revenue<sup>1</sup></b>	<b>Tonnes CO2e / Employee<sup>1</sup></b>	<b>Tonnes CO2e /Square Meter of Conditioned Floor Space<sup>2</sup></b>
0.39	0.38	0.02
<b>GHG Intensity (Scope 3 Category 11 Use of Sold Products)</b>		
<b>Tonnes CO2e / \$ Million Revenue<sup>1</sup></b>	<b>Tonnes CO2e / Employee<sup>1</sup></b>	<b>Tonnes CO2e / Square Meter of Conditioned Floor Space<sup>2</sup></b>
722	702	28.67
<p>Note 1: Source for total Uber revenue and number of employees from U.S. Securities and Exchange Commission Form 10-K for Uber Technologies, Inc. for the fiscal year ending December 31, 2022.</p> <p>Note 2: Square meters of conditioned floor space based on property inventory values supplied by Uber that formed the basis for the GHG inventory and were subject to review for completeness.</p>		

The acquisition of Transplace in November 2021 resulted in an increase in Uber's CY 2022 Scope 3 Category 11 Use of Sold Products emissions, which was greater than 10%. This triggered a requirement to recalculate the base year emissions value for this emissions category in accordance with Uber's internal GHG inventory policy and GHG Protocol guidance. Changes in Scope 1, Scope 2 and Scope 3 Business Travel emissions associated with the acquisition were not greater than 10%, and therefore did not need to be recalculated.

During an internal review, Uber determined that the choice of emissions factor for a small number of sites that are significant electricity users overestimated CY 2021 Scope 2 emissions. Uber restated Scope 2 emissions for CY 2021 for these sites using a more appropriate factor, improving the accuracy of CY 2021 Scope 2 emissions estimates and of estimates of year over year changes. Uber brought this to the attention of LRQA in the interest of transparency. The appropriate factor was used in the CY 2021 base year recalculation and CY2022 Scope 2 emissions analysis.

The recalculated 2021 base year emissions values are provided in the following table. The acquisition of Transplace added 6,741,799 MT of CO<sub>2</sub> to the Scope 3 Use of Sold Products emissions value, an increase of 52% over the prior base year value.



**Table 4. Summary of Uber Re-Calculated Base Year data for CY 2021:**

Environmental Data	Total	Units
Scope 1 GHG emissions	735	MT CO <sub>2</sub> e
Scope 2 GHG emissions (Location-based) <sup>1</sup>	118,795	MT CO <sub>2</sub> e
Scope 2 GHG emissions (Market-based) <sup>1</sup>	60,705	MT CO <sub>2</sub> e
Scope 3 Business Air Travel	1,462	MT CO <sub>2</sub> e
Scope 3 Use of Sold Products <sup>2</sup>	19,814,573	MT CO <sub>2</sub>
Note 1: Scope 2, Location-based and Scope 2, Market-based are defined in the GHG Protocol Scope 2 Guidance, 2015.		
Note 2: MT CO <sub>2</sub> = metric tons carbon dioxide and does not include other GHGs.		

### 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, energy and water records;
- assessing Uber's data management systems to confirm they are designed to prevent significant errors, omissions or mis-statements in the Report by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal quality control; and
- verifying historical GHG emissions, energy and water data and records at an aggregated level for the calendar year 2022.

### LRQA's Standards, Competence and Independence

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: April 28, 2023

Tim Rooney  
LRQA Lead Verifier  
On behalf of LRQA, Inc.  
LRQA reference: UQA00001564 / 5163046

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