

Independent Limited Assurance Statement to Weyerhaeuser Company and its Stakeholders

ERM Certification and Verification Services, Inc (“ERM CVS”) was engaged by Weyerhaeuser Company (“Weyerhaeuser”) to provide limited assurance in relation to the selected 2020 and 2021 information set out below and presented on pages 3 and 4 in the Weyerhaeuser Carbon Record (“the Report”), and in the ‘Greenhouse Gas’ data table on the Weyerhaeuser Data and GRI Index [website](#) (“the Website”).

Engagement summary

Scope of our assurance engagement

Whether the 2020 and 2021 data for the following selected disclosures are fairly presented, in all material respects, in accordance with the reporting criteria.

Disclosure	Unit
Scope 1: Direct emissions	million metric tons of CO ₂ e
Scope 2: Indirect emissions from purchased energy (location-based)	million metric tons of CO ₂ e
Combined Scope 1 and 2 emissions (location-based)	million metric tons of CO ₂ e

Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report or the website.

Reporting period

1st January 2020 – December 31st 2020
1st January 2021 – December 31st 2021

Reporting criteria

- WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard
- Weyerhaeuser's GHG Inventory Management Plan (IMP)

Assurance standard and level of assurance

We performed a limited assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) ‘Assurance Engagements other than Audits or Reviews of Historical Financial Information’ issued by the International Auditing and Standards Board.

The procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Respective responsibilities

Weyerhaeuser is responsible for preparing the Report and for the collection and presentation of the information within it, and for the designing, implementing, and maintaining of internal controls relevant to the preparation and presentation of the Report and the Website.

ERM CVS’ responsibility is to provide conclusions to Weyerhaeuser on the agreed scope based on our engagement terms with Weyerhaeuser, the assurance activities performed and exercising our professional judgement.

Our conclusion

Based on our activities, as described below, nothing has come to our attention to indicate that the 2020 and 2021 data and information for the disclosures listed under ‘Scope’ above are not fairly presented, in all material respects, in accordance with the reporting criteria.

Our assurance activities

Considering the level of assurance and our assessment of the risk of material misstatement of the selected information as presented in the Report, a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but was not restricted to, the following:

- Assessing the appropriateness of the reporting criteria for the Report and the Website.
- Interviews with management representatives responsible for managing the selected issues.
- Interviews with relevant staff to understand and evaluate the relevant management systems and processes (including internal review and control processes) used for collecting and reporting the selected disclosures.
- A review at corporate level of a sample of qualitative and quantitative evidence supporting the reported information.
- An analytical review of the year-end data submitted by all locations included in the consolidated 2020 and 2021 group data for the selected disclosures which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary.
- Visits to four Weyerhaeuser facilities/production sites in the US and Canada to review source data and local reporting systems and controls.
- Confirming conversion and emission factors and assumptions used.
- Reviewing the presentation of information relevant to the scope of our work in the Report and the Website to ensure consistency with our findings.

The limitations of our engagement

The reliability of the assured information is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context. Our independent assurance statement provides no assurance on the maintenance and integrity of the Website, including controls used to achieve this, and in particular whether, any changes may have occurred to the information since it was first published.

Our independence, integrity, and quality control

ERM CVS is an independent certification and verification body accredited by UKAS to ISO 17021:2015. Accordingly, we maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our quality management system is at least as demanding as the relevant sections of ISQM-1 and ISQM-2 (2022).

ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence, and high ethical standards in their work. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial and free from bias and conflict of interest. Our certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of Parts A & B of the IESBA Code relating to assurance engagements. The team that has undertaken this assurance engagement has extensive experience in conducting assurance on environmental, social, ethical and health and safety information, systems, and processes, and provides no consultancy related services to Weyerhaeuser in any respect.

Beth Wyke

Beth Wyke
Head of Corporate Assurance Services
Malvern, PA

16 February 2023

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