

Independent Assurance Statement to WEC Energy Group Inc.

Introduction & Objectives: Trinity Consultants, Inc. (Trinity) was engaged by WEC Energy Group Inc. (WEC) to provide an independent, third-party limited assurance verification of WEC's GHG emissions inventory for calendar years (CY) 2005, 2011, 2015, and 2020. The overall objective of this process was to provide assurance regarding the accuracy, completeness, and reliability of WEC's GHG emissions inventories. This Assurance Statement applies to the information included within the subject Scope of Work.

Scope of Work: WEC requested that Trinity perform a limited assurance verification of emissions information for CY 2005, 2011, 2015, and 2020 to determine whether the data are fairly presented, in all material respects, in a manner consistent with the designated reporting criteria:

- CY 2005:
 - Direct (Scope 1) greenhouse gas (GHG) emissions from stationary combustion (35,740,554 metric tons CO₂e)
- CY 2011:
 - Direct (Scope 1) greenhouse gas (GHG) emissions from stationary combustion and fugitive emissions (31,768,988 metric tons CO₂e)
 - Indirect (Scope 3) emissions resulting from two of the 15 potential Scope 3 categories: Fuel-and-Energy-Related Activities (4,454,967 metric tons CO₂e) and Use of Sold Products (27,009,213 metric tons CO₂e)
- CY 2015:
 - Direct (Scope 1) greenhouse gas (GHG) emissions from stationary combustion and fugitive emissions (31,591,751 metric tons CO₂e)
 - Indirect (Scope 3) emissions resulting from two of the 15 potential Scope 3 categories: Fuel-and-Energy-Related Activities (4,532,727 metric tons CO₂e) and Use of Sold Products (26,798,556 metric tons CO₂e)
- CY 2020:
 - Direct (Scope 1) greenhouse gas (GHG) emissions from stationary combustion and fugitive emissions (20,192,201 metric tons CO₂e)
 - Indirect, location-based (Scope 2) GHG emissions from distribution losses (74,000 metric tons CO₂e)
 - Indirect (Scope 3) emissions resulting from two of the 15 potential Scope 3 categories: Fuel-and-Energy-Related Activities (2,766,420 metric tons CO₂e) and Use of Sold Products (26,631,801 metric tons CO₂e)

The reported data was evaluated against the quantification methodologies and procedures employed by WEC, such as WEC's Greenhouse Gas Data Quality Management Plan and Emission Calculation Protocol (QMP), in addition to national and international frameworks listed below.

Trinity's procedures assessed the appropriateness and effectiveness of underlying corporate reporting processes, management controls and systems used to develop, compile, analyze, and report the specified GHG emissions data.

The boundary of the data included in this assurance is limited to emissions from power-generation facilities under WEC's operational control, in addition to emissions associated with the two identified Scope 3

categories (i.e., Fuel-and-Energy-Related-Activities and Use of Sold Products). Text, descriptions, interpretations, or other written statements in the Sustainability Report 2021 were not included in the scope of Trinity's work.

Reporting Criteria: WEC has developed the data subject to this verification as documented in their QMP. This Plan incorporates specific definitions for each GHG emissions source and the basis on which these data are compiled, calculated, and reported. External criteria utilized included:

- 40 CFR Part 98 (US EPA Mandatory GHG Reporting Rule), Subparts C, D, W and NN
- 40 CFR Part 75 (US EPA AMPD data)
- The Greenhouse Gas Protocols: A Corporate Accounting and Reporting Standard, GHG Protocol Scope 2 Guidance, Corporate Value Chain (Scope 3) Accounting and Reporting Standard, and Technical Guidance for Calculating Scope 3 Emissions
- 5 State Average of Purchased Power (lb CO₂/MWh), Michigan Public Services Commission
- IPCC AR4 (100-yr) Global Warming Potentials

Assurance Standard: Trinity's work was conducted following our standard assurance methodology and approach for external verification of sustainability data, in part based on the International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements Other Than Audits or reviews of Historical Financial Information* (2012), suitably adapted.

Responsibilities: WEC management is solely responsible for the GHG emissions data and its presentation in public reports and disclosure documentation. Trinity was not involved in the collection or development of the reported data.

Trinity's responsibility is to perform an assurance engagement to provide conclusions on the agreed Scope of Work based on the assurance activities performed, consistent with exercising our professional judgement.

Assurance Methodology: Trinity conducted the following activities during this assurance engagement:

- Interviewed key staff from WEC's corporate headquarters in Milwaukee, WI responsible for WEC's environmental programs for the specified GHG data;
- Ensured that WEC's scope and boundaries reflected in the reported data are fair and accurate;
- Reviewed documentation and interviewed other relevant staff to understand and evaluate the processes, systems and methodologies used to collect, compile, consolidate, analyze and report data for the specified GHG emissions sources;
- Reviewed WEC's QMP, including suitability of calculations, GWPs, and conversion and emission factors; and
- Applied verification procedures to 100 percent of the company's enterprise-wide Scope 1 and location-based Scope 2 GHG emissions, and to specified categories of reported Scope 3 emissions.

Trinity's Opinion: The CY 2005, 2011, 2015, and 2020 data for the specified Scope 1, location-based Scope 2, and Scope 3 Use of Sold Products GHG emissions are fairly presented, in all material respects, in a manner consistent with the designated reporting criteria. Trinity has concluded that WEC has implemented sufficient processes, systems and controls for the accurate collection and analysis of activity data used to determine the reported data.



However, Trinity recommends that WEC abstain from reporting emissions associated with the Scope 3 category Fuel-and-Energy-Related Activities as the full life cycle emissions affiliated with this category are not included within WEC's current emissions inventory.

Limitations: Our work did not include visits or physical inspections of any of WEC's operating facilities, other than virtual interaction with staff located at WEC's Milwaukee, WI headquarters.

Trinity's approach to this verification was not intended to detect all weakness in management controls as described above. The verification was performed on corporate management controls on a test basis. Further, it should be noted that the reliability of GHG data may be subject to inherent uncertainties, based on the established methods used to measure or calculate the underlying information.

Statement of independence: Trinity is an independent professional services firm that specializes in environmental, health and safety, and sustainability compliance, risk, and performance management. We have developed and maintain a quality management system, certified to ISO 9001:2015. No member of the assurance team has a business relationship with WEC, its Managers or Directors other than for the purpose of verification of the subject GHG data, or has had any involvement in writing the Report, data collection or validation of data. This verification has been conducted independently and we believe that there has been no conflict of interest.

A handwritten signature in black ink that reads "Rich Pandullo". The signature is written in a cursive, flowing style.

Rich Pandullo, MEM, CM

Director, Environmental Management

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