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## **Eaton Corporation Corporate Zero Waste to Landfill Program 2018 Verification Statement**

Eaton Corporation (Eaton) engaged EarthCon Consultants Inc. (EarthCon) to conduct a verification with a reasonable level of assurance of its corporate Zero Waste to Landfill (ZWTL) program which includes 135 manufacturing and non-manufacturing facilities in the 2018 calendar year. The verification of Eaton's corporate ZWTL program was performed in the interest of continuous improvement of Eaton's ZWTL efforts and to provide increased confidence to Eaton's stakeholders regarding this key sustainability initiative.

Eaton is a diversified industrial manufacturer of:

- electrical systems and components for power quality, distribution and control;
- fluid power systems and services for industrial, mobile and aircraft equipment;
- truck drivetrain systems for safety and fuel economy, and;
- automotive engine air management systems, powertrain solutions and specialty controls for performance, fuel economy and safety.

### **Scope of Verification**

Eaton retained EarthCon to conduct a verification of the 135 facilities identified in Eaton's corporate ZWTL program. Facilities meet Eaton's definition of ZWTL if they adhere to the following:

- The facility consistently achieves a landfill waste diversion rate of 98% for three consecutive months (excluding waste streams that are not in scope and excluded from total waste volumes<sup>1</sup>);
- Facility manages waste in a beneficial manner so that all in-scope wastes are recycled, reclaimed or reused;
- Waste that is incinerated yields positive energy; i.e. excess heat is recovered, and the heat balance is positive.

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<sup>1</sup> Eaton recognizes the following as exempt categories of waste for ZWTL consideration:

- Secondary waste (e.g. ash generated by waste-to-energy recovery systems, composting residue, sludge generated through off-site wastewater treatment)
- Waste generated as a result of environmental clean-up activities
- Construction waste

Further, Eaton has defined the following seven audit criteria that must be satisfied by its ZWTL facilities:

- **Criteria 1:** For at least three consecutive months, less than 2% of process waste (by weight) has been sent to landfill for disposal;
- **Criteria 2:** Facility has a documented waste management process that has been implemented;
- **Criteria 3:** Documentation and supporting evidence to quantify and track all waste streams is available;
- **Criteria 4:** Appropriate containers for waste categories are maintained, properly labeled, and dated with any outdated labels removed;
- **Criteria 5:** Shipping records for all waste categories are maintained;
- **Criteria 6:** A waste management training program is in place;
- **Criteria 7:** The facility and/or an authorized third-party has conducted due diligence on all waste and recycling providers.

### Verification Process

EarthCon conducted the verification in accordance with *Eaton Zero Landfill Audit Protocol (version 3)*. A sample-based approach was used to ensure that sufficient and appropriate evidence was collected and reviewed by the verification team to assess the methodology and procedures that formed the corporate ZWTL assertion made by Eaton and to disclose any material discrepancies that may exist. A sample of ZWTL facilities representative of Eaton's operating divisions was selected. Eaton's corporate ZWTL assertion was tested according to a risk-based approach and the review of controls to manage these risks, using the following verification procedures at each sample facility:

- Review of facility waste management procedural documentation and confirmation that procedure is being properly implemented;
- Verification that all waste streams are being identified, reported, and accurately quantified;
- Re-calculation of monthly landfill diversion calculations;
- Interviews with Eaton facility personnel and Eaton's third-party waste management suppliers (if applicable);
- Site visit to the sample facility to observe the functioning of the data management systems and controls in place, and to collect the required procedural documents and source data needed to confirm adherence to Eaton's ZWTL criteria, and;

- Audit of a sample of original source activity data (waste disposal invoices, waste transfer manifests) to confirm the amount of each waste stream and the treatment of each waste stream is accurate as reported.

Eaton reported 135 global facilities were adhering to Eaton's ZWTL definition and seven ZWTL criteria during the 2018 calendar year.

### Conclusion

Based upon the defined scope of this verification, EarthCon has concluded that Eaton's assertion of 135 global facilities meeting the Eaton ZWTL definition and ZWTL criteria during the 2018 calendar year is materially correct.

### Statement of Independence, Impartiality and Competence

EarthCon Consultants, Inc. is an independent environmental services company that provides business-oriented solutions to the industrial, commercial, and private sectors through a network of over 30 locations across North America. EarthCon is listed in the Top 200 Environmental Firms in the US (based on revenue) by the Engineering News-Record.

This verification has been conducted independently and without conflict of interest. The verification team has over 30 years of combined experience in conducting assurance of air emissions, environmental and health and safety information, systems and processes.

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