

# **DNV GL Assurance Statement for GHG Emissions and Water Withdrawal**

**Calendar Year 2024**

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# Verification Statement

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## Introduction

DNV Business Assurance USA, Inc. (hereafter "DNV") has been commissioned by The Boeing Company (hereafter "Boeing") to perform an independent verification of Boeing's greenhouse gases (GHG) emissions inventory on an operational control basis.

## Objective

The objective of this verification is to verify Boeing's Greenhouse Gases (GHG) emissions to a limited level of assurance for the calendar year 2024. To fulfill the objective, DNV will perform the review based on:

- conformance with applicable verification criteria, including the principles and requirements of relevant standards or GHG programmes, within the scope of the verification;
- Boeing's GHG inventory of GHG emissions and/or removals;
- Boeing's GHG-related controls; and
- any significant changes in Boeing's GHG inventory since the last reporting period.

## Scope and Boundary

- Boeing's GHG Emissions Inventory with operational control consolidation approach
- Scope 1
- Scope 2 (location-based and market based)
- Scope 3
  - o Category 6: Business Travel
  - o Category 11: Use of Sold products (BCA & BDS)
- Renewable Energy Certificates Purchased
- Reporting Year 2024 (January 1st - December 31st)
- 341 Global Sites
- Physical infrastructure, activities, technologies and processes of Boeing:
  - o Commercial and military aircraft, satellites, weapons, electronic and defense systems and launch systems;
  - o Natural gas from boiler and space heating;
  - o Diesel from emergency generators and onsite vehicles;
  - o Propane from forklifts and other onsite equipment;
  - o Fugitives from chemical processes;
  - o SF<sub>6</sub> usage from lab research; and,
  - o Refrigerants from HVAC and chillers.
- Type of GHG Sources: Carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>).

## Level of Assurance

Limited Level of Assurance.

## Materiality Level

Errors/omissions which represent 5% of single or aggregated of total emissions are considered material. Additionally, any omissions or inconsistencies that could influence stakeholder decisions or affect the integrity of the GHG report are considered qualitatively material, regardless of size.

## Criteria

- The World Business Council for Sustainable Development's (WBCSD)/World Resources Institute's (WRI) "The Greenhouse Gas Protocol, A corporate accounting and reporting standard - Revised edition."
- The World Business Council for Sustainable Development's (WBCSD)/World Resources Institute's (WRI) "The Greenhouse Gas Protocol, Scope 2 Guidance."
- The World Business Council for Sustainable Development's (WBCSD)/World Resources Institute's (WRI) "The Greenhouse Gas Protocol, Corporate Value Chain (Scope 3) Accounting and Reporting Standard."

## Protocol

ISO 14064-3: 2019 - Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements

## Data Verified<sup>1</sup>

### Greenhouse Gas Emissions<sup>2</sup>

Scope 1 Emissions <sup>3</sup>	517,000 metric tons CO <sub>2</sub> e
Emissions from HCFC-22 (R-22)	127 metric tons CO <sub>2</sub> e
Biogenic CO <sub>2</sub> Emissions	7,000 metric tons CO <sub>2</sub>
Scope 2 Emissions (Location-based)	783,000 metric tons CO <sub>2</sub> e
Scope 2 Emissions (Market-based)	464,000 metric tons CO <sub>2</sub> e
Scope 3: Category 6 - Business Travel <sup>4</sup>	161,000 metric tons CO <sub>2</sub> e
Scope 3: Category 11 - Use of Sold Products (BCA) <sup>5</sup>	352,000,000 metric tons CO <sub>2</sub> e
Scope 3: Category 11 - Use of Sold Products (BDS) <sup>6</sup>	21,000,000 metric tons CO <sub>2</sub> e
Renewable Energy Certificates Purchased	773,000 MWh

<sup>1</sup> Assured numbers (except Scope 3 category 11) are rounded to the nearest thousand metric tons, and the assured numbers for Scope 3 category 11 are rounded to the nearest million metric tons.

<sup>2</sup> Greenhouse gas emissions are calculated based on AR5.

<sup>3</sup> Scope 1 does not include HCFC emissions.

<sup>4</sup> Scope 3: Category 6 includes air travel, rental car usage and U.S. rail travel. Emission factors used for air travel do not include radiative forcing (RF) multiplier.

<sup>5</sup> BCA: Boeing Commercial Airplanes. Fuel use data for BCA was provided directly by Boeing and was not independently verified due to confidentiality. These values were accepted as submitted for the purposes of this assurance.

<sup>6</sup> BDS: Boeing Defense, Space & Security. Fuel use data for BDS was provided directly by Boeing and was not independently verified due to confidentiality. These values were accepted as submitted for the purposes of this assurance.

### Assurance Opinion

Based on the verification process conducted by DNV, we provided a Limited Level of Assurance regarding the GHG Emissions Inventory for Boeing.

DNV found no evidence that the information as presented in the above section, Data Verified:

- is not materially correct;
- is not a fair representation of the GHG emissions information; and
- is not prepared in accordance with the listed criteria.

### Independence

DNV was not involved in the preparation of any part of Boeing's data or report. We adopt a balanced approach towards all stakeholders when performing our evaluation. Boeing has sole responsibility for preparation of the data and external report. DNV, in performing our assurance work, is responsible to the management of Boeing. Our assurance statement, however, represents our independent opinion and is intended to inform Boeing.

**DNV Business Assurance USA, Inc.**

May 16, 2025

Chen,  
Owen

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**Lead Verifier**

Owen Chen



**Technical Reviewer**

Graham Wood

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**Approver**

Shruthi Poonacha Bachamanda

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## Independent Assurance Statement

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### Introduction

**DNV Business Assurance USA, Inc. (DNV)** has been commissioned by the management of The Boeing Company (Boeing) to carry out an independent verification of its water withdrawal to a limited level of assurance.

### Scope of Assurance

The scope of work includes the review of 2024 water withdrawal for 37 sites with available information.

### 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 and Reviews of Historical Financial Information’, issued by the International Auditing and Assurance Standards Board. This standard requires that we comply with ethical requirements and plan and perform the assurance engagement to obtain limited assurance.

DNV applies its own management standards and compliance policies for quality control, in accordance with the principles of ISO/IEC 17029:2019 – Conformity assessment – General principles and requirements for validation and verification bodies and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

The procedures performed in a limited assurance engagement vary in nature and timing and are less detailed than those undertaken during a reasonable assurance engagement, so the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. We planned and performed our work to obtain the evidence we considered sufficient to provide a basis for our opinion, so that the risk of this conclusion being in error is reduced but not eliminated completely.

DNV’s assurance engagements are based on the assumption that the data and information provided by the client to us as part of our review have been provided in good faith. This includes but is not limited to sales and acquisitions, square footage, data coverage, and operational control. DNV expressly disclaims any liability or co-responsibility for any decision a person or an entity may make based on this Independent Assurance Statement.

### Verification Team

Project Manager – Nina Diaz

Lead Verifier – Owen Chen

Verifier – Gaurav Singh

Technical Reviewer – Graham Wood



## Assurance Methodology

DNV is a leading provider of sustainability services, including verification of GHG emissions data and other environmental metrics. In that respect, water withdrawal has been evaluated against the following reporting criteria:

- Global Sustainability Standards Board (GSSB), GRI 303: Water and Effluents 2018

DNV used a risk-based approach throughout the assurance engagement, concentrating on the areas that we believe are most material for both Boeing and its stakeholders. DNV applied International Standards Organization (ISO) guidance to determine the sample size.

The following methods were applied during the assurance of Boeing's water withdrawal. The data that supports Boeing's water withdrawal includes the claims presented by Boeing:

- Review documentation, data records and sources of water withdrawal metric
- Review of the processes and tools used to collect, aggregate, and report on the water withdrawal metrics;
- Interview of managers representing relevant functions supporting water data
- Assessment of environmental information systems and controls, including:
- Selection and management of water data and information;
  - Processes for collecting, processing, consolidating, and reporting the environmental data and information;
  - Systems and processes that ensure the accuracy of the environmental data and information;
- Performance of sample-based audits of the processes for generating, gathering, and managing the water data;
- Examination of the environmental data and information to develop evidence for the assessment of the environmental claims and assertions made;
- Evaluation of whether the organization conforms to the reporting criteria;
- Evaluation of whether the evidence and data are sufficient and support Boeing's water withdrawal claims;
- Review of the water withdrawal methodology;
- Data checks for the water data collected, transferred and calculated;
- Performance of a sample-based assessment of data reported against the source data water withdrawn provided by utility company and metered data.

## Data Verified

Water withdrawal from third-party water providers

5,022 Megaliters

## Assurance Opinion

Based on the processes and procedures conducted with a limited assurance, there is no evidence that water withdrawal data listed is not materially correct and is not a fair representation of environmental data and information and have not been prepared in accordance with the calculation method referenced.



## Independence

DNV was not involved in the preparation of any part of Boeing's data or report. We adopt a balanced approach towards all stakeholders when performing our evaluation.

**DNV Business Assurance USA, Inc.**

May 16, 2025

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