

# DNV GL Assurance Statement for GHG Emissions and Water Withdrawal

Calendar Year 2023

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# 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 GHG emissions (*Scope 1, 2, and Scope 3 Category 6, and 11*) and renewable energy certificates purchased. These assertions are relevant to the 2023 calendar year.

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 all stakeholders including Boeing.

## Verification Objective

The objective of this verification is to verify conformance with applicable verification criteria, including the principles and requirements of relevant standards or GHG programmes, within the scope of the verification; the organization's GHG inventory of GHG emissions; any significant changes in the organization's GHG inventory since the last reporting period; and the organization's GHG-related controls.

## Verification Scope

Scope 1 Greenhouse Gas (GHG) emissions inventory in RY2023.

Scope 2 Greenhouse Gas (GHG) emissions inventory in RY2023 (Location and Market Based).

Scope 3: Category 6 Business Travel in RY2023.

Scope 3: Category 11 Use of Sold Products in RY2023, for the Boeing Commercial Airplanes (BCA) business unit and the Boeing Defense, Space and Security (BDS) business unit).

Renewable Energy Certificates Purchased.

## Verification Level of Assurance

The verification was conducted by DNV to a limited level of assurance with the qualification reported in the below Verification Conclusions.

## Materiality Level

Errors/omissions which represent, single or aggregated, 5% of total Scope 1 and Scope 2 emissions are considered material.

### Verification Criteria

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol, Corporate Accounting and Reporting Standard (Scope 1 & 2).
- The Corporate Value Chain (Scope 3) Accounting and Reporting Standard

### Verification Protocols

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

### Operational Boundary

- Operational control.
- 322 sites global sites.
- Reporting Period: 1 January 2023 to 31 December 2023.

### Data Verified

#### Greenhouse Gas Emissions<sup>1,2,3</sup>

Scope 1 Emissions (excluding HCFC-22 / R22)	536,000 MtCO <sub>2</sub> e
Scope 2 Emissions (Location based)	764,000 MtCO <sub>2</sub> e
Scope 2 Emissions (Market based)	380,000 MtCO <sub>2</sub> e
Scope 3: Category 6 Business Travel <sup>4</sup>	254,000 MtCO <sub>2</sub> e
Scope 3: Category 11 Use of Sold Products (BCA)	427,000,000 MtCO <sub>2</sub> e
○ Direct Emissions	56,000,000 MtCO <sub>2</sub> e
○ Indirect Emissions	371,000,000 MtCO <sub>2</sub> e
Scope 3: Category 11 Use of Sold Products (BDS)	21,000,000 MtCO <sub>2</sub> e
○ Direct Emissions	19,000,000 MtCO <sub>2</sub> e
○ Indirect Emissions	3,000,000 MtCO <sub>2</sub> e
Scope 1 Emissions from HCFC-22 / R22	1,000 MtCO <sub>2</sub> e
Renewable Energy Certificates Purchased	837,000 MWh

<sup>1</sup> Greenhouse gas emissions are calculated using AR4

<sup>2</sup> Greenhouse gas figures are reported in MtCO<sub>2</sub>e, or metric tonnes of carbon dioxide equivalents

<sup>3</sup> Scope 3 Category 11 emissions are rounded to the nearest 1,000,000 metric tonnes. All other emissions are rounded to the nearest 1,000 metric tonnes.

<sup>4</sup> Scope 3 Category 6 business travel emissions are calculated based on air travel and rental car usage.



### Assurance Opinion

Based on the verification process conducted by DNV, we provide a Limited Assurance of the GHG Emissions Inventory for Boeing. DNV found no evidence that the assertion:

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

**DNV Business Assurance USA, Inc.**

**May 16, 2024**

A handwritten signature in black ink, appearing to read "Kyle Silon".

Lead Verifier  
**Kyle Silon**

A handwritten signature in black ink, appearing to read "Graham Wood".

Technical Reviewer  
**Graham Wood**

A handwritten signature in purple ink, appearing to read "Shruthi Poonacha Bachamanda".

Approver  
**Shruthi Poonacha Bachamanda**

This Statement is for the sole use and benefit of the party contracting with DNV Business Assurance USA, Inc. to produce this Statement (the "Client"). Any use of or reliance on this document by any party other than the Client shall be at the sole risk of such party. In no event will DNV or any of its parent or affiliate companies, or their respective directors, officers, shareholders, employees or subcontractors, be liable to any other party regarding any statements, findings, conclusions or other content in this Statement, or for any use of, reliance on, accuracy, or adequacy of this Statement.



## Independent Assurance Statement

### Introduction

**DNV Business Assurance USA, Inc. (DNV)** has been commissioned by The Boeing Company (Boeing) to carry out an independent verification of its 2023 environmental assertions related to water withdrawal. These assertions are relevant to the 2023 calendar year.

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 all stakeholders including Boeing.

### Scope of Assurance

The scope of work agreed with Boeing includes the review of 2023 Water Withdrawal for 35 sites with available information. This represents 10.8% of sites in Boeing’s global, operational boundary.

### 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.

### Assurance Team

Role	Name
Project Manager	Nina Diaz
Lead Verifier	Kyle Silon
Technical Reviewer	Graham Wood

## Assurance Methodology

DNV is a leading provider of sustainability services, including verification of GHG emissions data and other environmental metrics. Our environmental and social assurance specialists work in over 100 countries.

In that respect, the environmental footprint inventories have 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 for determining the sample size.

The following methods were applied during the assurance of Boeing's environmental footprint inventories and management processes, the data that supports the company's environmental footprint inventories including assertions and claims presented by the company:

- Review of documentation, data records and sources relating to the corporate environmental footprint data claims;
- Review of the processes and tools used to collect, aggregate, and report on the water withdrawal metrics;
- Interview of managers and data users representing relevant functions supporting water data management;
- Assessment of environmental information systems and controls, including:
- Selection and management of water data and information;
  - o Processes for collecting, processing, consolidating, and reporting the environmental data and information;
  - o 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

The environmental footprint assertions for Boeing are as follows:

2023 Water Withdrawal from third party water provider

4,557 Megaliters

## Assurance Opinion

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

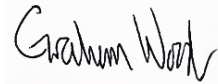
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