

DNV GL Assurance Statement for GHG Emissions and Water Withdrawal

Calendar Year 2022

	Page
DNV Assurance for Scope 1, Scope 2, and Scope 3 (Business Travel and Use of Sold Products)	2
DNV Assurance for Water Withdrawal	5

STATEMENT

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 2022 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 2022.
Scope 2 Greenhouse Gas (GHG) emissions inventory in 2022 (Location & Market-based).
Scope 3: Category 6 Business Travel in 2022.
Scope 3: Category 11 Use of Sold Products in 2022 (Business Area: BCA & BDS).
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, the 5% of total emissions are considered material. All data have been rounded to the nearest thousand metric tonnes.

Verification Criteria

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol, Corporate 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.
- Global sites (311 sites).
- Reporting Period: 1 January 2022 to 31 December 2022.

Data Verified

Greenhouse Gas Emissions

Scope 1 Emissions	642,000 MtCO ₂ e ¹
Scope 2 Emissions (Location based)	779,000 MtCO ₂ e
Scope 2 Emissions (Market based)	401,000 MtCO ₂ e
Scope 3: Category 6 Business Travel ²	186,000 MtCO ₂ e
Scope 3: Category 11 Use of Sold Products (BCA) ^{3,4} – Direct	316,000,000 MtCO ₂ e
Scope 3: Category 11 Use of Sold Products (BCA) – Indirect	47,000,000 MtCO ₂ e
Scope 3: Category 11 Use of Sold Products (BCA) – Total	363,000,000 MtCO ₂ e
Scope 3: Category 11 Use of Sold Products (BDS) ⁵ – Direct	19,000,000 MtCO ₂ e
Scope 3: Category 11 Use of Sold Products (BDS) – Indirect	3,000,000 MtCO ₂ e
Scope 3: Category 11 Use of Sold Products (BDS) – Total	22,000,000 MtCO ₂ e
Renewable Energy Certificates Purchased	720,000 MWh

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.

¹ MtCO₂e: Metric tonnes carbon dioxide equivalent.

² Business travel emissions are from renting cars and air travel.

³ Emissions from the Use of Sold Products includes the lifetime emissions associated with use of airplanes sold by Boeing Commercial Airlines (BCA) in the respective year. For instance, if an airplane has a lifetime of 20 years, the Use of Sold Products includes the emissions associated with airplane use over 20 years.

⁴ Totals may not appear to match sum of direct and indirect emissions because of rounding.

⁵ BDS: Boeing Defense, Space & Security.

Based on the verification process conducted, DNV found that:

- there is sufficient and appropriate evidence to support material emissions, removals or storage;
- the criteria are applied appropriately for material emissions, removals or storage; and
- the effectiveness of controls has been evaluated when the verifier intends to rely on those controls.

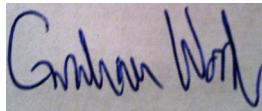
Independence

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 17, 2023



Lead Verifier
Kyle Silon



Technical Reviewer
Graham Wood



Approver
David Tellez
Regional Manager, DNV Business Assurance USA, Inc.

The purpose of the DNV group of companies is to promote safe and sustainable futures. The USA & Canada Sustainability team is part of DNV Business Assurance, a global provider of certification, verification, assessment and training services, helping customers to build sustainable business performance. www.dnv.com/sustainability



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 2022 environmental assertions related to water withdrawal. These assertions are relevant to the 2022 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 following:

- 2022 Water Withdrawal for 35 facilities 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 17021-1:2015 - Conformity Assessment Requirements for Bodies Providing Audit and Certification of Management Systems, 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
Verifier Trainee	Owen Chen
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:

- World Business Council for Sustainable Development (WBCSD) / World Resources Institute (WRI) Greenhouse Gas Protocol, Corporate Accounting and Reporting Standard (Revised Edition).

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 a materiality threshold of 5% for water withdrawal. 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, and all data have been rounded to the nearest thousand.

Water

2022 Total Water Withdrawal

1,204,000 kgal

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.

Independence

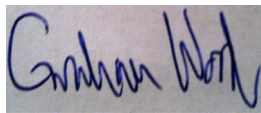
DNV was not involved in the preparation of any part of Boeing's data or report. We adopt a balanced approach towards all stakeholders when performing our evaluation.

DNV Business Assurance USA, Inc.

May 22, 2023



Lead Verifier
Kyle Silon



Technical Reviewer
Graham Wood



Approver
David Tellez
Regional Manager, DNV Business Assurance USA, Inc.