



LRQA Independent Assurance Statement

Relating to Exxon Mobil Corporation for the Calendar Year 2022

This Assurance Statement has been prepared for Exxon Mobil Global Services Company (ExxonMobil) in accordance with our contract.

Terms of Engagement

LRQA was commissioned by ExxonMobil Global services Company to provide independent assurance of ExxonMobil Corporation's (ExxonMobil's) greenhouse gas (GHG) emissions inventory ("the GHG Inventory") for the calendar year 2022 against the assurance criteria below to a limited level of assurance and materiality of the professional judgement of the verifier using ISO 14064 - Part 3 for greenhouse gas emissions. LRQA's verification procedure is based on current best practise and is in accordance with ISAE 3000 and ISAE 3410.

Our assurance engagement covered ExxonMobil's global operations and activities under its operational control that included its global affiliated assets, and specifically the following requirements:

- Verifying conformance with:
 - ExxonMobil Environmental Performance Indicators (EPI) Manual (V4 last updated on 06/07/2022)
- Evaluating the accuracy and reliability of data and information for only the selected indicators listed below:
 - Direct (Scope 1) and Energy Indirect (Scope 2) GHG emissions.

The ExxonMobil EPI Manual does not require reporting either a GHG emissions inventory base year or adherence to a base year recalculation policy. Both of these are required policies for entities opting to disclose GHG emissions inventories and reduction targets in commonly used corporate GHG reporting criteria, such as the GHG Protocol and ISO 14064-1. ExxonMobil does publicly disclose their GHG emissions intensity for 2016, and 2018-2022 in their annual Advancing Climate Solutions (ACS) report.

LRQA's responsibility is only to ExxonMobil. LRQA disclaims any liability or responsibility to others as explained in the end footnote. ExxonMobil's responsibility is for collecting, aggregating, analysing and presenting all the data and information within the GHG Inventory and for maintaining effective internal controls over the systems from which the GHG Inventory is derived. Ultimately, the GHG Inventory has been approved by, and remains the responsibility of ExxonMobil.

LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that ExxonMobil has not, in all material respects:

- Met the requirements of the criteria listed above; and
- Disclosed accurate and reliable performance data and information as summarized in Tables 1 and 2 below.

The opinion expressed is formed on the basis of a limited level of assurance¹ and at the materiality of the professional judgement of the verifier.

¹ Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.



Table 1. ExxonMobil’s GHG Inventory for CY2022:

Scope of GHG emissions	Millions of Metric Tons CO ₂ e
Scope 1 GHG emissions ¹	96.18
Scope 2 GHG emissions (Location-based)	7.23
Scope 2 GHG emissions (Market-based)	3.91

1. IPCC AR6 global warming potentials (GWPs) were used for ExxonMobil’s corporate-wide GHG emissions reporting.

Table 2. Oil & Gas Climate Initiative (OGCI) Metrics for CY2022:

OGCI Code	Definition of the indicators	Units	Values
GHG.1	Total operated GHG emissions Scope 1 ²	Metric Tons of CO ₂ e	96,000,000
GHG.2	Total operated GHG emissions Scope 2 ²	Metric Tons of CO ₂ e	3,810,000

2. OGCI emissions values in this table are reflective of ExxonMobil data reported to OGCI in July 2023, per the OGCI annual reporting process. Differences between the OGCI GHG emissions values and ExxonMobil’s GHG emissions data in Table 1 above are reflective of updated values in the ExxonMobil EPI data in Table 1. ExxonMobil will be submitting CY 2022 updates to OGCI in July 2024, per their annual process.

LRQA’s Approach

LRQA’s assurance engagements are carried out in accordance with our verification procedure. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- interviewing relevant employees of the organization responsible for managing GHG emissions data and records;
- sampling specific facilities and reviewing processes related to the control of GHG emissions data and records;
- assessing ExxonMobil’s data management systems to confirm they are designed to prevent significant errors, omissions or mis-statements in the GHG Inventory; and
- verifying historical GHG emissions data and records at an aggregated level for the calendar year 2022.

LRQA’s Standards, Competence and Independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 *Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition* and ISO/IEC 17021 *Conformity assessment – Requirements for bodies providing audit and certification of management systems* that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.



LRQA is ExxonMobil's certification body for IATF 16949, ISO 9001, RCMS, ISO 14001, ISO 22000, AS 9100, and ISO 45001. The verification and certification assessments are the only work undertaken by LRQA for ExxonMobil and as such do not compromise our independence or impartiality.

Signed

Dated: February 5, 2024

A handwritten signature in blue ink, appearing to read 'Derek Markolf', is written over a light blue horizontal line.

Derek Markolf

LRQA Lead Verifier

On behalf of LRQA Inc., 2101 CityWest Blvd, Houston, TX 77042

LRQA reference: UQA00001930

LRQA Group Limited, its affiliates and subsidiaries, and their respective officers, employees or agents are, individually and collectively, referred to in this clause as 'LRQA'. LRQA assumes no responsibility and shall not be liable to any person for any loss, damage or expense caused by reliance on the information or advice in this document or howsoever provided, unless that person has signed a contract with the relevant LRQA entity for the provision of this information or advice and in that case any responsibility or liability is exclusively on the terms and conditions set out in that contract. The English version of this Assurance Statement is the only valid version. LRQA assumes no responsibility for versions translated into other languages. This Assurance Statement is only valid when published with the GHG Inventory to which it refers. It may only be reproduced in its entirety. Copyright © LRQA, 2024.