



# LRQA Independent Assurance Statement

## Relating to Exxon Mobil Corporation for the Calendar Year 2020

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

### Terms of Engagement

LRQA was commissioned by ExxonMobil to provide independent assurance of its greenhouse gas (GHG) emissions inventory (“the GHG Inventory”) for the calendar year 2020 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, and specifically the following requirements:

- Verifying conformance with:
  - World Resources Institute / World Business Council for Sustainable Development Greenhouse Gas Protocol: A corporate accounting and reporting standard, revised edition (otherwise referred to as the WRI/WBCSD GHG Protocol) for the GHG data<sup>1</sup>.
- 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.

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 Table 1 below.

The opinion expressed is formed on the basis of a limited level of assurance<sup>2</sup> and at the materiality of the professional judgement of the verifier.

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<sup>1</sup> <http://www.ghgprotocol.org/>

<sup>2</sup> 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 CY2020:**

Scope of GHG emissions	Millions of Metric Tons CO <sub>2</sub> e
Scope 1 GHG emissions (excluding emissions from exported power and heat) <sup>1</sup>	91.94
Scope 1 GHG emissions from exported power and heat <sup>1</sup>	2.01
Scope 2 GHG emissions (Location-based / Market-based) <sup>2</sup>	6.98

1. Total Scope 1 GHG emissions include both Scope 1 GHG emissions (excluding emissions from exported power and heat) and Scope 1 GHG emissions from exported power and heat.
2. Scope 2, Location-based and Scope 2, Market-based are defined in the WRI/WBCSD GHG Protocol Scope 2 Guidance, 2015. The GHG Protocol Scope 2 Guidance document requires reporters to report both Location-based and Market-based Scope 2 emissions. For reporters that are not implementing any market-based initiatives, the standard allows reporting the location-based emissions data for both line items.

**Table 2. Oil & Gas Climate Initiative (OGCI) Metrics for CY2020:**

OGCI Code	Definition of the indicators	Units	Values <sup>3</sup>
GHG.1	Total operated GHG emissions Scope 1	Metric Tons of CO <sub>2</sub> e	93,900,000
GHG.2	Total operated GHG emissions Scope 2	Metric Tons of CO <sub>2</sub> e	7,000,000

3. The values are rounded to the nearest million metric tons for OGCI reporting purposes, but represent the same quantities as listed in Table 1.

### 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 2020.

### 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: January 14, 2022



Heather Moore, P.E.  
LRQA Lead Verifier  
On behalf of LRQA

LRQA reference: UQA00001930 / 4715416

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