

# LRQA Independent Assurance Statement

## Relating to Exxon Mobil Corporation's Sustainability Report published in 2024

This Assurance Statement has been prepared for Exxon Mobil Corporation in accordance with our contract and is intended for the readers of this report.

### Terms of Engagement

LRQA was commissioned by Exxon Mobil Corporation (ExxonMobil) to assure its processes for reporting safety, health and environment (SHE) Ipieca core reporting elements used in the *Sustainability Report* published on January 8, 2024 (the report), to a reasonable level of assurance using LRQA's verification approach.

Our assurance engagement covered ExxonMobil's operations and activities worldwide specifically verifying the integrity of the processes used for determining which core SHE elements to report and evaluating consistency with Ipieca/API/IOGP\* *Sustainability reporting guidance for the oil and gas industry* (4th edition, 2020, revised February 2023).

Our assurance engagement did not include verifying the accuracy of data and information reported nor did it include reporting elements beyond SHE.

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

\* Notes:

Ipieca – Ipieca is the global oil and gas association for advancing environmental and social performance across the energy transition

API - American Petroleum Institute

IOGP - International Association of Oil & Gas Producers

### LRQA's Opinion

Based on LRQA's approach, we believe that ExxonMobil's reporting processes were effective in delivering safety, health and environmental core reporting elements that are useful for assessing corporate performance and reporting information consistent with Ipieca/API/IOGP Guidance.

The opinion expressed is formed on the basis of a reasonable level of assurance and at the professional judgment of the Verifier.

### LRQA's Approach

LRQA's assurance engagement was carried out in accordance with our Verification procedure; the following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- Reviewing the reported information to confirm the inclusion of ExxonMobil selected core safety, health and environmental core reporting elements referenced in the Ipieca /API/IOGP Guidance;
- Reviewing the documented reporting requirements against the applicable industry guidelines to assure consistency of scope, definition and reporting for each of the relevant reporting elements;
- Reviewing the reporting processes at Headquarters and at each of the functional business levels to evaluate the processes used by ExxonMobil to assure completeness, consistency and conformance to reporting requirements across its global operations;
- Reviewing the stakeholder engagement processes;
- Reviewing the processes used to aggregate the data and information at the corporate level for inclusion in the report;
- Reviewing ExxonMobil's data collection tools to assess use in the reporting processes;
- Reviewing the data reporting processes at a sample of six operating sites selected by LRQA to assess local understanding and implementation of reporting requirements. Sites selected were Baytown Chemical Plant and Refinery; Beaumont Polyethylene Plant; Environmental and Property Solutions (US location); and

lubricant facilities in Paulsboro New Jersey; Olathe, Kansas; Cicero, Illinois and Vallejo Mexico. All were onsite assessments in 2022.

## Observations

Further observations and findings made during the assurance engagement are:

- Processes were in place to ensure that sites contributing to safety, health and environmental core reporting elements understood corporate reporting obligations and were included in corporate safety, health and environmental reporting;
- Methods used for calculating reporting element were defined clearly and communicated;
- Processes were in place to ensure that the quantitative reporting elements were checked for completeness, consistency and accuracy;
- Responsibility for annually reviewing and updating reporting guidelines was clear, with improvement in methodology regularly undertaken;
- Active engagement with external stakeholders provided information for determining relevant SHE topics.

Observations and areas for potential improvement were provided in a report to ExxonMobil's management. These recommendations do not affect our opinion.

## LRQA's Standards, Competence and Independence

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 ISO 9001 and ISO 14001 (lubricants operations) and Responsible Care® (chemical operations) and the California Air Resources Board greenhouse gas verification. The certification and verification assessments are the only work undertaken by LRQA for ExxonMobil and as such do not compromise our independence or impartiality.

Signed



Dated: January 5, 2024

Andrea M. Bockrath  
LRQA Lead Verifier

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