

Independent Limited Assurance Report to ExxonMobil Corporation

ERM Certification & Verification Services Incorporated (“ERM CVS”) was engaged by ExxonMobil Corporation (“ExxonMobil”) to provide limited assurance in relation to the selected information set out below and presented in ExxonMobil’s 2025 Advancing Climate Solutions Report (the “Report”).

Engagement Summary	
Scope of our assurance engagement	<p>Whether the 2023 data for the following selected disclosures are fairly presented in the Report, in all material respects, in accordance with the reporting criteria:</p> <p>Selected Information for ExxonMobil’s CY2023 GHG emissions, reported based on operational control:</p> <ul style="list-style-type: none">• GHG emissions intensity (Scope 1+Scope 2) (metric tons CO₂e per 100 metric tons of throughput or production), delineated by the following divisions:<ul style="list-style-type: none">• Upstream• Downstream• Chemical• GHG emissions (Scope 1+Scope 2) (million metric tons CO₂e), delineated by the following divisions:<ul style="list-style-type: none">• Upstream• Downstream• Chemical• Scope 1 GHG emissions (million metric tons CO₂e)• Scope 2 GHG emissions: location-based (million metric tons CO₂e)• Scope 2 GHG emissions: market-based (million metric tons CO₂e)• Methane (CH₄) intensity (metric tons CH₄ per 100 metric tons of throughput or production)• Methane (CH₄) (million metric tons CH₄)• Hydrocarbon flaring intensity (m³ per metric ton of throughput or production)• Hydrocarbon flaring (million standard cubic feet per day) <p>Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.</p>
Reporting period	January 1, 2023 to December 31, 2023
Reporting criteria	<ul style="list-style-type: none">• ExxonMobil Corporation Environmental Performance Indicators (EPI) Manual (Version 4.01, 2024)
Assurance standard and level of assurance	<p>We performed a limited assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) ‘Assurance Engagements other than Audits or Reviews of Historical Financial Information’ issued by the International Auditing and Assurance Standards Board and ISO 14064-3: 2019 - Greenhouse gases: Part 3: Specification with guidance for the verification and validation of greenhouse gas statements.</p> <p>The procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.</p>
Respective responsibilities	<p>ExxonMobil is responsible for preparing the Report for the collection and presentation of the information within it and for the designing, implementing, and maintaining of internal controls relevant to the preparation and presentation of the Selected Information.</p> <p>ERM CVS’ responsibility is to provide a conclusion to ExxonMobil on the agreed scope based on our engagement terms with ExxonMobil, the assurance activities performed, and exercising our professional judgment.</p>

Our conclusion

Based on our activities, as described below, nothing has come to our attention to indicate that the 2023 data and information for the disclosures listed under 'Scope' above are not fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

Selected Information for ExxonMobil's CY2023 GHG emissions based on operational control	
GHG emissions intensity (Scope 1 + Scope 2)	24.2 metric tons CO ₂ e per 100 metric tons of throughput or production
<ul style="list-style-type: none">UpstreamDownstreamChemical	<ul style="list-style-type: none">23.7 metric tons CO₂e per 100 metric tons of production19.6 metric tons CO₂e per 100 metric tons of throughput49.9 metric tons CO₂e per 100 metric tons of production
GHG emissions (Scope 1 + Scope 2)	98 million metric tons CO ₂ e
<ul style="list-style-type: none">UpstreamDownstreamChemical	<ul style="list-style-type: none">38 million metric tons CO₂e41 million metric tons CO₂e20 million metric tons CO₂e
Scope 1 GHG emissions	92 million metric tons CO ₂ e
Scope 2 GHG emissions: location-based	8 million metric tons CO ₂ e
Scope 2 GHG emissions: market-based	7 million metric tons CO ₂ e
Methane (CH ₄) intensity	0.03 metric tons CH ₄ per 100 metric tons of throughput or production
Methane (CH ₄):	0.11 million metric tons CH ₄
Hydrocarbon flaring intensity:	5 m ³ per metric ton of throughput or production
Hydrocarbon flaring:	220 million standard cubic feet per day

Our assurance activities

Considering the level of assurance and our assessment of the risk of material misstatement of the Selected Information a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but were not restricted to, the following:

- Evaluating the appropriateness of the reporting criteria for the Selected information;
- Interviewing management representatives responsible for managing the selected issues;
- Interviewing relevant staff to understand and evaluate the management systems and processes (including internal review and control processes) used for collecting and reporting the selected disclosures;
- Reviewing the data and performing checks on the completeness and accuracy of the corporate data consolidation;
- Reviewing a sample of qualitative and quantitative evidence supporting the reported information at a corporate level;
- Conducting visits to the following ExxonMobil facilities to review source data and local reporting systems and controls:
 - Downstream/ Chemicals: refinery and chemical assets (in-person)
 - ExxonMobil headquarters: unconventional asset (in-person)
 - Upstream: conventional asset (virtual)
 - Upstream: LNG asset (virtual)
 - Upstream: deepwater asset (desktop review)
 - Downstream: pipeline asset (desktop review)
- Evaluating the conversion and emission factors and assumptions used;
- Reviewing a sample of purchased power invoices for Scope 2 emissions at selected facilities throughout ExxonMobil operations; and
- Reviewing the presentation of information relevant to the scope of our work in the Report to ensure consistency with our findings.

The limitations of our engagement

The reliability of the assured information is subject to inherent uncertainties, given the available methods for determining, calculating, or estimating the underlying information. It is important to understand our assurance conclusions in this context.

Our independence, integrity, and quality control

ERM CVS is an independent certification and verification body accredited by UKAS to ISO 17021:2015. Accordingly, we maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our quality management system is at least as demanding as the relevant sections of ISQM-1 and ISQM-2 (2022).

ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence, and high ethical standards in their work. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial, and free from bias and conflict of interest. Our certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of the IESBA Code relating to assurance engagements.

ERM CVS has extensive experience in conducting assurance on environmental, social, ethical, and health and safety information, systems, and processes, and provides no consultancy-related services to ExxonMobil in any respect.



Heather I. Moore
Partner, Corporate Assurance
Malvern, PA

December 5, 2024

On behalf of:
ERM Certification & Verification Services Incorporated
www.ermcvs.com | post@ermcvs.com

The logo for ERM CVS, featuring the letters "ERM CVS" in a dark green, serif font. A large, stylized green checkmark is positioned over the "V" and "S", extending from the top right and curving down to the bottom right.