



## Report of Independent Accountants

To the Board of Directors of The Goodyear Tire & Rubber Company

We have reviewed the accompanying management assertion of The Goodyear Tire & Rubber Company (“Goodyear”) that the greenhouse gas (GHG) emissions metrics for the year ended December 31, 2025 in management’s assertion are presented in accordance with the assessment criteria set forth in management’s assertion. Goodyear’s management is responsible for its assertion and for the selection of the criteria, which management believes provide an objective basis for measuring and reporting on the GHG emissions metrics. Our responsibility is to express a conclusion on management’s assertion based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, *Concepts Common to All Attestation Engagements*, and AT-C section 210, *Review Engagements*. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to management’s assertion in order for it to be fairly stated. The procedures performed in a review vary in nature and timing from, and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether management’s assertion is fairly stated, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

The firm applies the Statements on Quality Management Standards established by the AICPA.

The procedures we performed were based on our professional judgment. In performing our review, we performed inquiries, performed tests of mathematical accuracy of computations on a sample basis, read relevant policies to understand terms related to relevant information about the GHG emissions metrics, reviewed supporting documentation in regard to the completeness and accuracy of the data in the GHG emissions metrics, and performed analytical procedures.

GHG emissions quantification is subject to significant inherent measurement uncertainty because of such things as GHG emissions factors that are used in mathematical models to calculate GHG emissions, and the inability of these models, due to incomplete scientific knowledge and other factors, to accurately measure under all circumstances the relationship between various inputs and the resultant GHG emissions. Environmental and energy use data used in GHG emissions calculations are subject to inherent limitations, given the nature and the methods used for measuring such data. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

As discussed in management’s assertion, Goodyear has estimated GHG emissions for certain emissions sources for which no primary data is available.

Based on our review, we are not aware of any material modifications that should be made to Goodyear’s management assertion in order for it to be fairly stated.

A handwritten signature in cursive script that reads "PricewaterhouseCoopers LLP".

Cleveland, Ohio  
May 27, 2026

# MANAGEMENT ASSERTION

## *Overview*

With respect to the greenhouse gas (GHG) emissions metrics presented by The Goodyear Tire & Rubber Company (Goodyear) in the table below for the year ended December 31, 2025, management of Goodyear asserts that the GHG emissions metrics are presented in accordance with the assessment criteria set forth below. Management is responsible for the selection of the criteria, which management believes provide an objective basis for measuring and reporting on the GHG emissions metrics and for the completeness, accuracy, and validity of the GHG emissions metrics.

## *Organizational Boundary*

Goodyear uses the operational control approach to account for and report its global GHG emissions metrics. This includes manufacturing facilities (tire, chemical, tire manufacturing equipment, tire retread, aviation retread, and mix plant), non-manufacturing facilities (offices, warehouses, vehicle service/repair, retread, aircraft bases, laboratories, proving grounds, and remediation sites) where Goodyear has operational control, and Goodyear's fleet of vehicles (cars, light-, medium-, and heavy-duty vehicles, electric vehicles, forklifts, Blimps, and corporate jets) used at facilities where Goodyear has operational control.

Emissions of new facilities:

- Manufacturing and non-manufacturing facilities utilizing actual activity data are included starting in the month and year in which Goodyear begins operations.
- Non-manufacturing facilities utilizing estimated data are included for the full reporting period regardless of opening date.

Emissions of acquired facilities:

- Manufacturing and non-manufacturing facilities utilizing actual activity data are included starting in the month and year in which their original operation began.
- Non-manufacturing facilities utilizing estimated data are included for the full reporting period in which their original operation began regardless of acquisition date.

Emissions of closed facilities:

- Manufacturing and non-manufacturing facilities utilizing actual activity data are included through the month and year in which Goodyear ceases operations.
- Non-manufacturing facilities utilizing estimated data are removed for the full reporting period regardless of closure date.

Emissions of divested facilities:

- Manufacturing and non-manufacturing facilities are removed for the full reporting period regardless of utilizing actual activity data or estimated data and regardless of divestiture date.

<b>GHG EMISSIONS METRICS</b>	<b>DEFINITION OF METRIC</b>	<b>2025 METRIC QUANTITY</b> <small>(ROUNDED TO THE NEAREST THOUSAND)</small>
Direct (Scope 1) GHG emissions	Direct GHG emissions from stationary combustion, mobile combustion, process (on-site combustion of waste), on-site solar generation systems, and fugitive emission sources.	866,000 metric tons CO <sub>2</sub> e
Gross location-based energy indirect (Scope 2) GHG emissions	Indirect GHG emissions from purchased electricity and steam, using the location-based method.	Location-based: 1,293,000 metric tons CO <sub>2</sub> e
Gross market-based energy indirect (Scope 2) GHG emissions	Indirect GHG emissions from purchased electricity and steam, using the market-based method.	Market-based: 897,000 metric tons CO <sub>2</sub> e
Global GHG emissions (Scope 1 and Scope 2 market-based)	Direct GHG emissions from Scope 1 and indirect GHG emissions from Scope 2 (market-based).	1,763,000 metric tons CO <sub>2</sub> e
Other indirect (Scope 3) GHG emissions – Category 3: Fuel and energy-related activities (not included in Scopes 1 or 2)	Indirect GHG emissions from upstream well-to-tank (WTT) emissions associated with stationary combustion, mobile combustion, purchased electricity, and purchased steam, and transmission & distribution (T&D) losses that occur as a result of purchased electricity and steam.	461,000 metric tons CO <sub>2</sub> e

## **GHG Emissions Disclosures**

Goodyear considers the principles and guidance of the World Resources Institute (WRI) and the World Business Council for Sustainable Development’s (WBCSD) *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition*, *GHG Protocol Scope 2 Guidance: An amendment to the GHG Protocol Corporate Standard*, and *Corporate Value Chain (Scope 3) Accounting and Reporting Standard: Supplement to the GHG Protocol Corporate Accounting and Reporting Standard* (together the “GHG Protocol”) to guide the criteria to assess, calculate, and report GHG emissions. GHG emissions quantification is subject to significant inherent measurement uncertainty because of such things as GHG emissions factors that are used in mathematical models to calculate GHG emissions, and the inability of these models, due to incomplete scientific knowledge and other

factors, to accurately measure under all circumstances the relationship between various inputs and the resultant GHG emissions. Environmental and energy use data used in GHG emissions calculations are subject to inherent limitations, given the nature and the methods used for measuring such data. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

GHG emissions are expressed in carbon dioxide equivalents (CO<sub>2</sub>e) and emissions are inclusive of carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), sulfur hexafluoride (SF<sub>6</sub>), and refrigerants such as hydrofluorocarbons (HFCs) and perfluorocarbons (PFCs). Nitrogen trifluoride (NF<sub>3</sub>) was not emitted in 2025 as a result of Goodyear's activities. A majority of CO<sub>2</sub>e relates to CO<sub>2</sub>. These carbon dioxide equivalent emissions utilize or are adjusted to Global Warming Potentials (GWPs) defined by the Intergovernmental Panel on Climate Change's (IPCC) Sixth Assessment Report utilizing the non-fossil origin value for CH<sub>4</sub>, unless otherwise noted. CO<sub>2</sub>e emissions are calculated by multiplying actual or estimated activity data (e.g., energy consumption, refrigerant gas loss) by the relevant emission factor and/or GWP. All emission factors are reviewed and updated annually where applicable.

#### **Direct (Scope 1) GHG emissions:**

- Emissions from stationary combustion (natural gas, fuel oil, diesel, gasoline, propane, liquefied petroleum gas (LPG), agricultural byproducts, coal, and waste fuel):
  - Calculated based on actual activity data collected from utility invoices, meter readings, or third-party vendors who manage utility invoice payments and reporting. Goodyear assumes that natural gas is the fuel consumed for non-manufacturing facilities, unless additional sources were known or provided. Estimates were made for the following types of facilities and fuel sources:
    - For office, warehouse, and proving ground non-manufacturing facilities, natural gas usage was estimated using square footage obtained from lease agreements or estimated using average square footage by facility type multiplied by the United States (U.S.) Energy Information Administration's (EIA) 2018 Commercial Buildings Energy Consumption Survey (CBECS) factor for average natural gas consumption per square foot for these types of facilities.
    - For vehicle service/repair non-manufacturing facilities without actual activity data, natural gas usage was estimated using a proxy that was calculated utilizing actual activity data from facilities of similar business activities and square footage during the reporting period.
  - Emission factors:
    - U.S. Environmental Protection Agency (EPA), Emission Factors for Greenhouse Gas Inventories 2025.
- Emissions from mobile combustion (diesel, gasoline, ethanol):
  - For cars and light-, medium-, and heavy-duty vehicles in the North America (NA) region, calculated based on actual volume of fuel consumed collected from third-party vendors who manage fuel card transaction data.

- For cars in the Latin America (LA) region, calculated based on actual volume of fuel consumed collected from third-party vendors who manage fuel card transaction data.
- For cars in the Europe, Middle East and Africa (EMEA) region, calculated based on actual volume of fuel consumed collected by a third-party vehicle leasing broker from multiple leasing agents.
- For cars in the Asia Pacific (AP) region, calculated based on actual volume of fuel consumed collected from local Goodyear associates who manage fuel card purchases.
- For cars with unreported fuel consumption data in the EMEA and AP regions, fuel consumption is estimated using a proxy that was calculated using an average of actual fuel consumed per vehicle in the region during the reporting period.
- For all actual fuel consumption, Goodyear assumes the fuel type consumed to be 100% based on the primary fuel type identified by third party suppliers, in detailed listings obtained, rather than the more granular product description field(s).
- In cases where the vehicle type is not defined, Goodyear assumes the vehicle type based on the predominant vehicle types in the region and the intended use of the vehicle.
- In cases where the fuel type is not defined, Goodyear assumes the primary fuel type to be the fuel type with the largest volume consumed for that vehicle type within the region.
- CO<sub>2</sub> emissions were calculated by multiplying the relevant emission factor (depending on vehicle fuel type) by the volume of fuel consumed during the reporting period, which was actual or estimated volume of fuel consumed.
- CH<sub>4</sub> and N<sub>2</sub>O emissions were calculated by multiplying the relevant emission factors by estimated vehicle miles traveled (VMT) (depending on vehicle type and year) by mileage driven during the reporting period. VMT was derived which was estimated from actual volume of fuel consumed using miles per gallon (MPG) estimates from the U.S. Department of Energy (DOE), *Alternative Fuels Data Center, Average Annual Fuel Economy Use by Major Vehicle Category Type*, last updated January 2024. The most recent available vehicle model year – or applicable model year range for non-road equipment – was selected to determine the corresponding CH<sub>4</sub> and N<sub>2</sub>O emission factors.
- In 2025, Goodyear revised its methodology for calculating mobile combustion emissions by replacing estimated and proxy-based inputs with actual fuel consumption data, where available, as described above.
  - These changes resulted in an increase of less than 1% in reported Direct (Scope 1) GHG emissions. This change was not reflected in the comparative information for the fiscal years prior to 2025.
- Emission factors:
  - U.S. EPA, Emission Factors for Greenhouse Gas Inventories 2025.
- Emissions from mobile combustion (propane):
  - For forklifts, calculated based on actual activity data collected from fuel invoices/receipts.
  - Emission factors:
    - U.S. EPA, Emission Factors for Greenhouse Gas Inventories 2025.
- Emissions from mobile combustion (jet fuel):

- For Blimps and corporate jets, calculated based on actual activity data collected from internal flight logs provided by the Airship Operations and Flight Operations departments.
- Emission factors:
  - U.S. EPA, Emission Factors for Greenhouse Gas Inventories 2025.
- Process emissions (on-site combustion of chemical waste from chemical processes which include CO<sub>2</sub> emissions from flares, thermal oxidizers (TOs), and regenerative thermal oxidizers (RTOs) when volatile organic compounds (VOCs) are combusted at our chemical manufacturing facilities):
  - Calculated based on the total waste vent gas flow from the chemical manufacturing units to the flare/TO/RTO provided by the Chemical Engineering team in million British thermal units (MMBTU). The total energy content in MMBTU was multiplied by the emission factor for Naphtha (<401 def F). Naphtha was used as proxy based on guidance from the U.S. EPA 40 Code of Federal Regulations (CFR) 98.253 (b)(iii)(C) for CO<sub>2</sub> emission factors for flares and RTO/TOs.
  - Emission factors:
    - U.S. EPA, Emission Factors for Greenhouse Gas Inventories 2025.
- Fugitive emissions (SF<sub>6</sub>):
  - For manufacturing facilities, estimated by applying a 2% leakage rate to the electrical breakers' capacity.
- Fugitive emissions (refrigerants):
  - For manufacturing facilities, calculations followed the simplified material balance method guidance from Section 2.4 of the U.S. EPA's *Greenhouse Gas Inventory Guidance: Direct Fugitive Emissions from Refrigeration, Air Conditioning, Fire Suppression and Industrial Gases* published in December 2023 with the data for the relevant inputs obtained from facility records. If facility records were unavailable for 2025, a proxy facility was used based geographic location and production output.
  - For non-manufacturing facilities, Goodyear assumed the source of refrigerants was R-134A and calculated fugitive emissions by dividing an estimated area per cooling ton factor from the Green Building Advisor *Air Conditioner Sizing* published in August 2022 by the product of the following inputs:
    - Square footage obtained from lease agreements
    - Annual loss rate or commercial standalone units obtained from the U.S. EPA *Greenhouse Gas Inventory Guidance: Direct Fugitive Emissions from Refrigeration, Air Conditioning, Fire Suppression and Industrial Gases*
    - Refrigerant charge per cooling ton obtained from the U.S. Green Building Council *Maximum Refrigerant Charge*
  - For cars, light-, medium-, and heavy-duty vehicles, and corporate jets, Goodyear assumed the source of refrigerants was R-134A and fugitive emissions were calculated based on number of vehicles obtained from third-party vendors who manage fuel card transaction data and third-party lease providers and estimated refrigerant charge factors by vehicle type and estimated annual operating loss factors for mobile air conditioning units from the U.S. EPA *Greenhouse Gas*

*Inventory Guidance: Direct Fugitive Emissions from Refrigeration, Air Conditioning, Fire Suppression and Industrial Gases.* Blimps were excluded because they are not equipped with air conditioning units.

- Emission Factors:
  - Department for Energy Security and Net Zero (DESNZ) 2025 UK Government GHG Conversion Factors for Company Reporting, last updated June 2025 which predominately uses the IPCC's Fifth Assessment Report (AR5). In some cases, the IPCC Fourth Assessment Report (AR4), IPCC Sixth Assessment Report (AR6), or estimates presented in the EU F-gas regulations annexes are used instead where AR5 values are not available.
  - California Air Resources Board (CARB) which uses the IPCC's Fifth Assessment Report (AR5)
  - Greenhouse Gas Protocol IPCC Global Warming Potential Values, last updated August 2025
- Solar generation systems are assumed to be used on-site and is categorized within Scope 1 GHG emissions with zero emissions.
- Estimated emissions account for approximately 4% of reported Direct (Scope 1) GHG emissions.
- Goodyear excluded the following sources, which are estimated to represent less than 5% of Goodyear's Direct (Scope 1) GHG emissions:
  - Process emissions for tire manufacturing regenerative thermal oxidizers
  - Acetylene usage for manufacturing process repairs in manufacturing facilities

### **Indirect (Scope 2) GHG emissions:**

- At certain facilities, Goodyear directly consumes renewable electricity through on-site solar panels or through power purchase agreements (PPAs) where Goodyear has the right to consume or sell the energy generated through Energy Attribute Certificates (EACs). For this electricity consumption, there are zero GHG emissions associated with Scope 2 location-based or market-based.
- Emissions from purchased electricity:
  - Calculated based on actual activity data collected from utility invoices, meter readings, or third-party vendors who manage utility invoice payments and reporting. Goodyear assumes that electricity is consumed for non-manufacturing facilities, unless additional sources were known or provided. Estimates were made for the following types of facilities or electric vehicles:
    - For office, warehouse, and proving ground non-manufacturing facilities, usage was estimated using square footage obtained from lease agreements or estimated using average square footage by facility type multiplied by the U.S EIA's 2018 CBECS factor for average electricity consumption per square foot for these types of facilities.
    - For vehicle service/repair non-manufacturing facilities without actual activity data , usage was estimated using a proxy that was calculated utilizing actual activity data from facilities of similar business activities and square footage.
    - For electric vehicles, usage was estimated by using a proxy that was calculated using the average kWh consumed by electric vehicles in the region during the reporting period.



- Emissions from purchased steam for manufacturing purposes were calculated using emission factors for the source of fuel of the steam generation (i.e., natural gas). Emissions from purchased steam for non-manufacturing purposes were calculated using emission factors for purchased steam.
- Emission Factors:
  - U.S. EPA, Emission Factors for Greenhouse Gas Inventories 2025.
- Estimated emissions account for approximately 2% of the reported location-based Indirect (Scope 2) GHG emissions and approximately 4% of the reported market-based Indirect (Scope 2) GHG emissions.

**Other indirect (Scope 3) GHG emissions – Category 3: fuel and energy-related activities (not included in Scopes 1 or 2)**

- Upstream WTT emissions associated with Scope 1 and Scope 2 (location-based) GHG emissions and purchased electricity and steam T&D losses, and T&D losses that occur as a result of purchased electricity and steam.
- For upstream WTT emissions: Calculated based on actual or estimated activity data associated with Scope 1 and Scope 2 (location-based) GHG emissions.
- For T&D losses: Calculated based on actual or estimated activity data associated with Scope 2 (location-based) GHG emissions.
- Emission factors:
  - Upstream WTT emissions associated with stationary combustion, mobile combustion, purchased steam, and purchased steam T&D losses: WTT – Fuels (Gross CV), WTT – bioenergy, and WTT – heat and steam emission factors from the Department for Energy Security and Net Zero (DESNZ) 2025 UK Government GHG Conversion Factors for Company Reporting, last updated June 2025 which uses the IPCC's Fifth Assessment Report (AR5).
  - Upstream WTT emissions associated with purchased electricity and purchased electricity T&D losses: total upstream and life cycle T&D emission factors from the IEA Emissions Factors 2024.