



LRQA Independent Assurance Statement

Relating to Goodyear Tire & Rubber Company's Assertion for the Calendar Year 2023

This Assurance Statement has been prepared for Goodyear Tire & Rubber Company in accordance with our contract.

Terms of Engagement

LRQA was commissioned by Goodyear Tire & Rubber Company's (Goodyear) to provide independent assurance of its Goodyear assertion ("the Inventory") for the calendar year 2023 against the assurance criteria below to a limited level of assurance and materiality of the professional judgement of the verifier using LRQA's verification procedure and ISO 14064 - Part 3 for greenhouse gas emissions. LRQA's verification procedure is based on current best practice and is in accordance with ISAE 3000 and ISAE 3410.

Our assurance engagement covered Goodyear's global operations and activities and specifically the following requirements:

- Verifying conformance with:
 - Goodyear's reporting methodologies for the selected datasets; and
 - 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 data¹.
- Evaluating the accuracy and reliability of data and information for only the selected indicators listed below:
 - Direct (Scope 1) and Energy Indirect (Scope 2).

Goodyear's inventory, and our assurance engagement, excluded the following Goodyear's greenhouse gas emissions on the basis of their de minimis contribution:

- Scope 1 process emissions for tire manufacturing regenerative thermal oxidizers (RTO)
- CH₄ and N₂O gas emissions from purchased steam use.

Our assurance engagement also excluded the data and information of Goodyear's suppliers, contractors and any third-parties mentioned in the report.

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

LRQA's Opinion

Based on LRQA's approach, nothing has come to our attention that would cause us to believe that Goodyear 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 assurance² and at the materiality of the professional judgement of the verifier.

¹ <http://www.ghgprotocol.org/>

² *The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. 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: Summary of Goodyear’s CY 2023 GHG Emissions for Global Operations

Scope of CY 2023 GHG emissions	Tonnes CO2e
Scope 1 Emissions	1,343,794
Scope 2 Emissions Location Based ¹	1,576,089
Scope 2 Emissions Market Based ¹	1,182,947

Note 1: Scope 2, Location-based and Market-based are defined in the GHG Protocol Scope 2 Guidance, 2015.

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:

- reviewing processes related to the control of GHG emissions and other sustainability data and records;
- interviewing relevant employees of the organization responsible for managing GHG emissions and other sustainability data and records;
- assessing Goodyear’s data management systems to confirm they are designed to prevent significant errors, omissions or mis-statements in the Inventory. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal quality control;
- verifying historical GHG emissions data and records at an aggregated level for the calendar year 2023;
- Goodyear has selected CY 2019 as their base year. Confirming Goodyear has a developed a base year recalculation policy which meets the requirements of the WRI GHG Protocol. Goodyear chose to recalculate the 2019 base year using improved information.

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.

Signed

Dated: 12 June 2024

Neville Dias
LRQA Lead Verifier

On behalf of LRQA, Inc.,
2500 CityWest Blvd Ste 150 Houston, TX 77042

LRQA reference: UQA00002502/6739602

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The English version of this Assurance Statement is the only valid version. LRQA assumes no responsibility for versions translated into other languages.

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