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, 2024 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 Control 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 usage 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.

Pricewaterhouse Coopers LLP
Cleveland, Ohio
June 23, 2025

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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, 2024, 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, 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 or acquired manufacturing and non-manufacturing facilities utilizing actual activity data are included starting in the month and year in which Goodyear begins operations or acquired them. Emissions of closed or divested manufacturing and non-manufacturing facilities utilizing actual activity data are included through the month and year in which Goodyear closes or divests of them. Emissions of new, acquired, closed, or divested non-manufacturing facilities utilizing estimated data are included for the full reporting period regardless of opening, acquisition, closure, or divestment date. No estimates were necessary for new, acquired, closed, or divested manufacturing facilities as actual activity data was available.

GHG EMISSIONS METRICS	DEFINITION OF METRIC	2024 METRIC QUANTITY *(ROUNDED TO THE NEAREST THOUSAND)*
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.	1,389,000 metric tons CO_2e
Gross location-based energy indirect (Scope 2) GHG emissions	Indirect GHG emissions from purchased electricity and steam, using the location-based method.	Location-based: 1,498,000 metric tons CO_2e
Gross market-based energy indirect (Scope 2) GHG emissions	Indirect GHG emissions from purchased electricity and steam, using the market-based method.	Market-based: 1,124,000 metric tons CO_2e
Global GHG emissions (Scope 1 and Scope 2)	Direct GHG emissions from Scope 1 and indirect GHG emissions from Scope 2 (market- based).	2,513,000 metric tons CO_2e

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* and *GHG Protocol Scope 2 Guidance: An amendment to the GHG Protocol Corporate 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_2e) and emissions are inclusive of carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), sulfur hexafluoride (SF_6), and refrigerants such as hydrofluorocarbons (HFCs) and perfluorocarbons (PFCs). Nitrogen trifluoride (NF_3) was not emitted in 2024 as a result of Goodyear's activities. A majority of CO_2e relates to CO_2. These carbon dioxide equivalent emissions utilize or are adjusted to Global Warming Potentials (GWPs) defined by the Intergovernmental Panel on Climate Change's (IPCC) Fifth Assessment Report. CO_2e 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 and warehouse non-manufacturing facilities, natural gas usage was estimated using square footage obtained from lease agreements 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.

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    - For vehicle service/repair and retread non-manufacturing facilities, natural gas usage was estimated using a proxy that was calculated utilizing actual activity data from facilities of similar business activities and square footage.
  - 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 and light-duty vehicles in the remaining regions:
    - Goodyear assumes that gasoline is the fuel consumed.
    - Europe, Middle East and Africa (EMEA) region: actual mileage driven or contractual mileage allowed was collected from the third-party lease provider for each vehicle type.
    - Latin America (LA) region: average contractual mileage allowed from the EMEA region was used as a proxy to estimate mileage.
    - Asia Pacific (AP) region: actual volume of fuel consumed collected from vehicles used for similar business activities in the NA region was used as a proxy to estimate consumption.
  - CO_2 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 either actual volume of fuel consumed or conversion from mileage driven/contractual mileage allowed using the International Energy Agency (IEA), *Fuel economy estimate from the European Union* published December 2021.
  - CH_4 and N_2O emissions were calculated by multiplying the relevant emission factor (depending on vehicle type and year) by mileage driven/contractual mileage allowed during the reporting period, which was either actual mileage driven/contractual mileage allowed or conversion 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 Use by Vehicle Type*, last updated May 2024.
  - 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_2 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 Naptha (<401 def F). Naptha 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_2 emission factors for flares and RTO/TOs.
  - Emission factors:
    - U.S. EPA, Emission Factors for Greenhouse Gas Inventories 2025.
- Fugitive emissions (SF_6):
  - 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 third-party invoices or facility records from the 2023 reporting period as a proxy.
  - 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

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  - 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.

- Electricity generated by solar generation systems is 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 generates renewable electricity that is directly consumed through either owned on-site solar generation systems or on-site solar power purchase agreements (PPAs) that Goodyear has the rights to the energy generated and consumed by Goodyear as well as the related Energy Attribute Certificates (EACs). For this electricity consumption, there are zero associated Scope 2 location-based or market-based GHG emissions.
- 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:
    - For office and warehouse non-manufacturing facilities, usage was estimated using square footage obtained from lease agreements 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 and retread non-manufacturing facilities, 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 using the vehicle distance traveled or contractual mileage allowed from the third-party lease provider multiplied by an average electrical vehicle kilowatt-hours per kilometer (kwh/km) factor from the Electric Vehicle Database, *Energy consumption of full electric vehicles as of December 2024*.
  - Emission factors - Location-based:
    - U.S.: U.S. EPA, Emissions & Generation Resource Integrated Database (eGRID) with 2020 data, released January 2022.
    - All other countries: IEA Emissions Factors 2024.
  - Emission factors - Market-based:
    - Goodyear has two instruments for renewable electricity procurement which include: 1) EACs in the form of Renewable Energy Certificates (RECs), International RECs (iRECs), Guarantees of Origin (GOs), and Green Electricity Certificates (GECs) and 2) green tariffs
    - RECs, iRECs, GOs, and GECs follow the application and retirement guidelines on geography, vintage, certification and retirement established by the GHG Protocol and RE100 guidelines.
    - RECs, iRECs, GOs, and GECs applicable to the 2024 reporting period have been retired by or on behalf of Goodyear as of the date of this report.
    - Renewable electricity purchased by Goodyear during the 2024 reporting period through its participation in green tariff programs with energy suppliers has been delivered to Goodyear as of December 31, 2024. Any remaining electricity not associated with an instrument was converted to emissions using the emission factor hierarchy described below.
      - Residual mix emission factors:
        - European countries (CO_2 emissions only): Association of Issuing Bodies (AIB), European Residual Mixes 2022, Version 1.0.
      - Other grid-average: Same as location-based, with the exception of:
        - Canada: Environment and Climate Change Canada National Inventory Report 1990-2023: Greenhouse Gas Sources and Sinks in Canada (published 2025).

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- Emissions from the purchased steam:
  - Calculations followed the Location-A emission calculation method from The Climate Registry, *General Reporting Protocol, Version 3.0* using the following inputs: volume of steam consumed obtained from invoices, meter readings, or third-party vendors who manage utility invoice payments, emission factors, enthalpy values calculated based on an average temperature and pressure of Goodyear production requirements or from a third-party supplier, and default total efficiency factor obtained from The Climate Registry, *General Reporting Protocol, Version 3.0*.
  - 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 3% of the reported market-based Indirect (Scope 2) GHG emissions.

DARCY ROBISON
Vice President, Chief Sustainability Officer

MARGARET SNYDER
Vice President and Controller