

# Independent Limited Assurance Report

ERM Certification & Verification Services Incorporated ("ERM CVS") was engaged by United Airlines, Inc. ("United") to provide limited assurance in relation to the Selected Information set out below and presented in the greenhouse gas (GHG) emissions and other information included in United's 2024 Corporate Impact Report ("the Report").

## ENGAGEMENT SUMMARY

<b>Scope of our assurance engagement</b>	Whether the following Selected Information for 2024 are fairly presented in the Report, in all material respects, in accordance with the reporting criteria.  Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.
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### Selected Information

#### GHG Emissions

- Direct (Scope 1) emissions [metric tonnes CO<sub>2</sub>e]
- Indirect (Scope 2) emissions (location-based and market-based) [metric tonnes CO<sub>2</sub>e]
- Other Indirect (Scope 3) emissions [metric tonnes CO<sub>2</sub>e] from the following categories:
  - Category 3: Fuel- and Energy-related Activities
  - Category 4: Upstream transportation and distribution
  - Category 7: Employee commuting
  - Category 14: Franchises
  - Category 15: Investments
- Biogenic emissions - outside of scopes [metric tonnes CO<sub>2</sub>]

#### Intensity metrics

- General-use customer emissions intensity [metric tonnes CO<sub>2</sub>e per million ASM\*]
- United-specific emissions intensity [metric tonnes CO<sub>2</sub>e per million ASM\*]
- General-use customer emissions intensity [metric tonnes CO<sub>2</sub>e per million RTKs\*]
- United-specific emissions intensity [metric tonnes CO<sub>2</sub>e per million RTKs\*]

#### Fuel Quantities

- Quantity of sustainable aviation fuel (SAF) United uplifted for use over the year (gallons)

\* ERM CVS did not independently assure RTK but relied on reported values by United.

<b>Reporting period</b>	2024 (1st January 2024 to 31st December 2024)
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<b>Reporting criteria</b>	<ul style="list-style-type: none"><li>• United's 2024 GHG Footprint Protocol, aligned with ISO 14064-1, <i>Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals</i>.</li><li>• United's Basis of Reporting</li></ul>
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<b>Assurance standard and level of assurance</b>	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' and in accordance with ISAE3410 for Greenhouse Gas data issued by the International Auditing and Assurance Standards Board and ISO 14064:3 for Greenhouse Gas data.
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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.

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**Respective  
responsibilities**

United is responsible for preparing the Report and 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.

ERM CVS’ responsibility is to provide a conclusion to United on the agreed assurance scope based on our engagement terms with United, the assurance activities performed and exercising our professional judgement.

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**OUR CONCLUSION**

Based on our activities, as described below, nothing has come to our attention to indicate that the Selected Information for 2024 is not fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

## 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 was not restricted to, the following:

- Evaluating the appropriateness of the reporting criteria for the Selected Information;
- Performing an analysis of the external environment, including a media search, to identify sustainability risks and issues in the reporting period that may be relevant to the assurance scope;
- Interviewing management representatives responsible for managing the Selected Information;
- 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 Information;
- Obtaining an understanding of the procedures performed by the internal audit department;
- Reviewing of a sample of qualitative and quantitative evidence supporting the Selected Information at a corporate level;
- Performing an analytical review of the year-end data submitted by all locations included in the consolidated 2024 group data for the Selected Information which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary;
- Evaluating the conversion and emission factors and assumptions used;
- Reviewing the presentation of information relevant to the assurance scope in the Report to ensure consistency with our findings.



March, 28 2025  
Malvern, PA

On behalf of:  
ERM Certification & Verification Services Incorporated  
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## THE LIMITATIONS OF OUR ENGAGEMENT

The reliability of the Selected 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 United in any respect.