

LRQA Independent Assurance Statement

Relating to General Dynamics GHG Emissions for Calendar Year 2024

This Assurance Statement has been prepared for General Dynamics in accordance with our contract.

Terms of Engagement

LRQA was commissioned by General Dynamics to provide independent assurance on its greenhouse gas (GHG) Emissions (“the Report”) for the Calendar Year 2024 against the assurance criteria below to a limited level of assurance using ISO 14064 - Part 3. LRQA’s verification procedure is based on current best practice and is in accordance with ISAE 3000 and ISAE 3410.

Our assurance engagement covered General Dynamics operations and activities globally and specifically the following requirements:

- Verifying conformance with:
 - General Dynamics Business Unit Inventory Management Plans ; 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.
- Reviewing whether the Report has taken account of:
 - World Resources Institute / World Business Council for Sustainable Development Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard.
- Evaluating the accuracy and reliability of data and information for only the selected indicators listed below:
 - Direct (Scope 1), Energy Indirect (Scope 2) and Other Indirect (Scope 3) GHG emissions
 - Scope 3 GHG emissions verified by LRQA only include the following:
 - Category 3 - Fuel and Energy Related Activities; and
 - Category 6 - Business Travel (includes air travel, car travel, train travel, and hotel accommodation)

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

LRQA’s Opinion

Based on LRQA’s approach nothing has come to our attention that would cause us to believe that General Dynamics 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 General Dynamics GHG Emissions for Calendar Year 2024:

Scope of GHG emissions	2024 Tonnes CO ₂ e
Scope 1 GHG emissions	523,038
Scope 1 GHG emissions Biogenic	5,901
Scope 2 GHG emissions (Location-based) ²	376,226
Scope 2 GHG emissions (Market-based) ²	362,239
Scope 3 Category 6 - Business Travel	92,642
Scope 3 Category 3 - Fuel and Energy Related Activities	198,782

Note 1: Scope 2, Location-based and Scope 2, 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 the processes and procedures used at the corporate level and by each General Dynamics business unit for the management of data and information related to the Scope 1, Scope 2, and Scope 3 GHG emissions;
- interviewing relevant staff responsible for managing and maintaining data and information and for preparing the Report at the corporate level;
- confirming General Dynamics has documented their base year and cases which trigger base year recalculation. CY 2019 is their base year. It was recalculated and confirmed as a part of this verification (see Assurance Statement 2019); and
- verifying Scope 1, Scope 2 and Scope 3 GHG emissions for CY 2024 through a review of aggregated level data and information calculation spreadsheets provided by General Dynamics.

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: August 12, 2025

Andrea M. Bockrath
LRQA Lead Verifier
On behalf of LRQA, Inc., 2102 City West Blvd., Houston, TX 77042
LRQA reference: UQA00002345

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