

## Independent Assurance Statement to United Airlines, Inc.

ERM Certification and Verification Services Inc. (ERM CVS) was engaged by United Airlines Inc. (United) to provide assurance in relation to the greenhouse gas (GHG) emissions and other information listed in Appendix 1 included in United's CDP Climate Change Questionnaire for the year ended 31<sup>st</sup> December 2020.

Engagement Summary	
<b>Scope</b>	<p>Whether the consolidated corporate GHG emissions data for United's global operations for the period 1<sup>st</sup> January – 31<sup>st</sup> December 2020 are, in all material respects, fairly presented in accordance with the reporting criteria. The GHG inventory, reported on an operational control basis other than where indicated and covering emissions of CO<sub>2</sub>, N<sub>2</sub>O and CH<sub>4</sub>, includes:</p> <ul style="list-style-type: none"> <li>• Total Scope 1 Direct GHG emissions from mainline jet fuel combustion, ground support equipment (GSE) fuel combustion, stationary source fuel combustion and dry ice from catering</li> <li>• Total Scope 2 Indirect GHG emissions (location-based and market-based) from purchased electricity and steam</li> <li>• Total Scope 3 Other indirect GHG emissions from the following categories: Upstream transportation and distribution, Employee commuting, Franchises, Investments (equity share basis)</li> </ul> <p>Whether the following information included in United's CDP Climate Change Questionnaire for the year ended 31<sup>st</sup> December 2020 is, in all material respects, fairly presented in accordance with the reporting criteria:</p> <ul style="list-style-type: none"> <li>• GHG Emissions Intensity                             <ul style="list-style-type: none"> <li>○ Scope 1 and 2 per Revenue</li> <li>○ Scope 1, 2, and 3 (Capacity Purchase Agreement (CPA) Regional Partners only) per Revenue</li> <li>○ Scope 1, 2, and 3 (CPA Regional Partners only) per Consolidated Available Seat-Mile (ASM)</li> <li>○ Scope 1, 2, and 3 (CPA Regional Partners only) per Consolidated Revenue Passenger-Mile (RPM)</li> </ul> </li> <li>• Year-over-year change in Total GHG Emissions (2020 vs. 2019)                             <ul style="list-style-type: none"> <li>○ Total Scope 1</li> <li>○ Total Scope 2 (location-based)</li> <li>○ Total Scope 2 (market-based)</li> <li>○ Total Scope 1 and Total Scope 2 (location-based)</li> <li>○ Total Scope 1 and Total Scope 2 (market-based)</li> <li>○ Total Scope 1 and Total Scope 3</li> </ul> </li> <li>• Carbon Offsets</li> </ul>
<b>Reporting criteria</b>	<p>ISO 14064-1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals</p> <p>United Airlines - 2020 Greenhouse Gas Footprint Protocol</p>
<b>Assurance standard</b>	ISO 14064-3:2019: Specification with guidance for the verification and validation of greenhouse gas statements
<b>Assurance level</b>	Limited assurance
<b>Respective responsibilities</b>	<p>United is responsible for preparing the GHG emissions data and for the presentation of the information in its CDP Climate Change Questionnaire.</p> <p>ERM CVS's responsibility is to provide conclusions on the agreed scope based on the assurance activities performed and exercising our professional judgement.</p>

### Our conclusion

Based on our activities, nothing has come to our attention to indicate that the GHG emissions data for the year ended 31<sup>st</sup> December 2020 and the other information shown in Appendix 1, are not fairly presented, in all material respects, with the reporting criteria.

### Our assurance activities

We planned and performed our work to obtain all the information and explanations that we believe were necessary to provide a basis for our assurance conclusions. A team of GHG and assurance specialists performed the following activities:

- Interviews with relevant staff to understand United's internal reporting processes, including the use of its GHG calculation spreadsheet and Footprint Protocol, and its various internal data management and reporting systems tracking fuel usage, passengers, and employees.
- Interviews with relevant staff to understand and evaluate the data management systems and processes (including data collection and internal review processes) used for collecting and reporting the data.
- A review of the calculations undertaken, including the conversion factors and emission factors used.
- Interviews with key personnel and review of relevant systems and documentation related to the calculation of United's GHG emissions, and review the consolidation of the global GHG emissions data.
- A review of samples of evidence for the underlying data on which the GHG emissions are based, including data submitted by United's partners for the equity-share Scope 3 emissions.

### The limitations of our engagement

The reliability of the assured data 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.

The narrative text of the CDP Climate Change Questionnaire is excluded from ERM CVS's scope of work.

For the Revenue, ASM and RPM figures used in the calculations of the GHG Emissions Intensities listed under 'Scope', above, we have not independently verified these figures. Our work in relation to these figures was limited to confirming consistency with data in United's Form 10-K for the year ended 31<sup>st</sup> December 2020.

Unless otherwise noted, the Scope 2 GHG emissions for the year ended 31<sup>st</sup> December 2020 used in the calculations of the GHG Emissions Intensities listed under 'Scope', above, relate to market-based emissions. We have confirmed the accuracy of the calculations of these GHG Emissions Intensities applying the market-based Scope 2 GHG emissions figures.

### Our Observations

Based on the work outlined above, we have provided United's management with a separate, confidential report detailing our assessment of its GHG emissions data for the year ended 31<sup>st</sup> December 2020.

*Beth C. B. Wyke*

17 June 2021  
 Beth Wyke, Partner  
 ERM Certification and Verification Services, Inc.  
[www.ermcvs.com](http://www.ermcvs.com)



**Appendix 1: Assured 2020 GHG emissions data and other information included in United's CDP Climate Change Questionnaire for the year ended 31<sup>st</sup> December 2020.**

	Unit of measure	Amount
Scope 1 GHG emissions*	Metric tonnes CO <sub>2</sub> e	15,485,363
Scope 2 GHG emissions (location-based)**	Metric tonnes CO <sub>2</sub> e	196,066
Scope 2 GHG emissions (market-based)**	Metric tonnes CO <sub>2</sub> e	175,087
Scope 3 GHG emissions***	Metric tonnes CO <sub>2</sub> e	4,280,317
Scope 1 and 2 GHG emissions per Revenue	Metric tonnes CO <sub>2</sub> e / million USD	1,020
Scope 1, 2 and 3 (CPA Regional Partners only) GHG emissions per Revenue	Metric tonnes CO <sub>2</sub> e / million USD	1,274
Scope 1, 2 and 3 (CPA Regional Partners only) GHG emissions per Consolidated ASM	Metric tonnes CO <sub>2</sub> e / million ASM	159.3
Scope 1, 2 and 3 (CPA Regional Partners only) GHG emissions per Consolidated RPM	Metric tonnes CO <sub>2</sub> e / million RPM	264.8
Year-over-year change in Total Scope 1 emissions (2020 vs 2019)	%	-55.0%
Year-over-year change in Total Scope 2 (location-based) emissions (2020 vs 2019)	%	-2.8%
Year-over-year change in Total Scope 2 (market-based) emissions (2020 vs 2019)	%	-7.7%
Year-over-year change in Total Scope 1 and Total Scope 2 (location-based) emissions (2020 vs 2019)	%	-54.7%
Year-over-year change in Total Scope 1 and Total Scope 2 (market-based) emissions (2020 vs 2019)	%	-54.7%
Year-over-year change in Total Scope 1 and Total Scope 3 emissions (2020 vs 2019)	%	-52.8%
Carbon Offsets	Metric tonnes CO <sub>2</sub> e	4,106

\* **Scope 1 Direct GHG emissions** from mainline jet fuel combustion, ground support equipment (GSE) fuel combustion, stationary source fuel combustion and dry ice from catering

\*\* **Scope 2 Indirect GHG emissions (location-based & market-based)** from purchased electricity and steam

\*\*\* **Scope 3 Other indirect GHG Emissions** from Upstream transportation and distribution, which includes regional jet fuel and GSE fuel combustion; Employee commuting; Franchises; Investments (equity share basis)