



# LRQA Independent Assurance Statement

## Relating to L3Harris Technologies, Inc's Greenhouse Gas Inventory for the 2022 Calendar Year

This Assurance Statement has been prepared for L3Harris Technologies, Inc. in accordance with our contract.

### Terms of Engagement

LRQA was commissioned by L3Harris Technologies, Inc. (L3Harris) to provide independent assurance of its greenhouse gas (GHG) emissions inventory ("the Report") for the calendar year 2022 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 practise and is in accordance with ISAE 3000 and ISAE 3410.

Our assurance engagement covered L3Harris' operations and activities worldwide at operationally controlled sites with a minimum of 25 employees or energy intensive operations, and specifically the following requirements:

- Verifying conformance with:
  - L3Harris's reporting methodologies for the selected datasets: EHS.07.01 Greenhouse Gas (GHG) Reporting Procedure
  - 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 data<sup>1</sup>.
- Reviewing whether the Report has taken account of:
  - GHG Reporting Guidance for the Aerospace Industry, v3, May 2019
- Evaluating the accuracy and reliability of data and information for only the selected indicators listed below:
  - Direct (Scope 1), Energy Indirect (Scope 2) GHG Emissions

Our assurance engagement excluded three sites per L3 Harris documented applicability decision process based on their de minimis contribution to the inventory.

LRQA's responsibility is only to L3Harris. LRQA disclaims any liability or responsibility to others as explained in the end footnote. L3Harris' 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 L3Harris.

### LRQA's Opinion

Based on LRQA's approach, except for the effect of the matters described in the Basis for Qualified Opinion, nothing has come to our attention that would cause us to believe that L3Harris 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.

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<sup>1</sup> <http://www.ghgprotocol.org/>



The opinion expressed is formed on the basis of a limited level of assurance<sup>2</sup> and at the materiality of the professional judgement of the verifier.

### Basis for Qualified Opinion

- Methane (CH<sub>4</sub>) and Nitrous Oxide (N<sub>2</sub>O) emissions from combustion of mobile gasoline and diesel fuel were not included in the inventory.
- HFC emissions reported under the category "HFC - Other" do not accurately calculate emissions for each individual refrigerant included in the category.

Together these findings do not have a material impact on the total emissions values reported and do not raise any concern regarding a positive verification opinion.

**Table 1. Summary of L3Harris' Greenhouse Gas Emissions data for Calendar Year 2022:**

Scope of GHG emissions	Tonnes CO <sub>2</sub> e
Scope 1 GHG emissions	72,103
Scope 2 GHG emissions (Location-based)	189,265
Scope 2 GHG emissions (Market-based)	89,550
Note 1: Scope 2, Location-based and Scope 2, Market-based are defined in the WRI/WBCSD 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:

- assessing L3Harris' data management systems to confirm they are designed to prevent significant errors, omissions or mis-statements in the Report; and
- verifying a sample of GHG emissions data and records at an aggregated level for the 2022 calendar year.

### 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.

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<sup>2</sup> 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.



Signed

Dated: 13 March 2023

A handwritten signature in black ink that reads "Brooke Farrell".

Brooke Farrell  
LRQA Lead Verifier  
On behalf of LRQA, Inc.  
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