

# Verification Opinion

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## Introduction

DNV Business Assurance USA, Inc. (hereafter "DNV") has been commissioned by Moog Inc. (hereafter "Moog") to perform an independent verification of Moog's greenhouse gases (GHG) emissions inventory on an operational control basis. The verification opinion aims to assess the accuracy, completeness, transparency, and reliability of Moog's reported data, supporting the alignment with the industry standards and the requirements of the reporting criteria.

## Objective

The objective of this verification is to verify Moog's Greenhouse Gases (GHG) emissions to a limited level of assurance for the fiscal year 2025 (from Sep 28, 2024 to Sep 27, 2025). To fulfill the objective, DNV will perform the review based on:

- conformance with applicable verification criteria, including the principles and requirements of relevant standards or GHG programmes, within the scope of the verification;
- Moog's GHG inventory of GHG emissions and removals;
- Moog's GHG-related controls; and,
- any significant changes in the Moog's GHG inventory since the last reporting period.

## Scope and Boundary

Moog's GHG Emissions Inventory with operational control consolidation approach.

- Scope 1
- Scope 2 (location-based and market based)

Physical infrastructure, activities, technologies and processes of the organization:

- o Manufacturing of products and systems related to aerospace, defense, industrial, and medical applications.
- o Fuel storage, stationary combustion, mobile combustion, emergency combustion.
- o Miscellaneous includes refrigerants, HVAC and other systems.
- o Electricity, chilled water imported and district hot water.

Type of GHG Sources: Carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and sulphur hexafluoride (SF<sub>6</sub>).

Geographic Boundary:

Moog's reporting boundary includes global facilities across the United States, Australia, Brazil, Canada, China, Costa Rica, France, Germany, China, Hong Kong, India, Ireland, Italy, Japan, Lithuania, Netherlands, New Zealand, Philippines, Singapore, South Korea, Spain, and United Kingdom. Facilities include both manufacturing, offices, warehouses, and leased spaces.

## Level of Assurance

Limited Level of Assurance

## Reporting Criteria

The World Business Council for Sustainable Development's (WBCSD)/World Resources Institute's (WRI) "The Greenhouse Gas Protocol, A corporate accounting and reporting standard - Revised edition. (2004)"

### Materiality Level

Errors/omissions which represent 5% of single or aggregated of total emissions are considered material. Additionally, any omissions or inconsistencies that could influence stakeholder decisions or affect the integrity of the GHG report are considered qualitatively material, regardless of size.

### Verification Standard

ISO 14064-3: 2019 - Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements.

### Data Verified<sup>1</sup>

<b>Greenhouse Gas Emissions</b>	<b>Unit: metric ton CO<sub>2</sub>e</b>
Scope 1	13,883
Scope 2 (location-based)	59,037
Scope 2 (market-based)	58,593
Biofuel emissions (not included in Scope 1)	0.01

### Assurance Opinion

Based on the verification process conducted by DNV, we provided a Limited Level of Assurance regarding the GHG Emissions Inventory for Moog.

DNV found no evidence that the information as presented in the above section, Data Verified:

- is not materially correct;
- is not a fair representation of the GHG emissions information; and
- is not prepared in accordance with the listed criteria.

### Independence

DNV is accredited to ISO 14065 and ISO/IEC 17029, with verifier competencies aligned to ISO 14066, for the performance of GHG verification in accordance with ISO 14064-3. DNV was not involved in the preparation of any part of Moog's data or report. We adopt a balanced approach towards all stakeholders when performing our evaluation.

Moog has sole responsibility for preparation of the data and external report. DNV, in performing our assurance work, is responsible to the management of Moog. Our assurance opinion, however, represents our independent opinion and is intended to inform Moog.

**DNV Business Assurance USA, Inc.**

April 30, 2026

#### Lead Verifier

Owen Chen

#### Technical Reviewer

Vishal Gangwar

#### Approver

Shruthi Poonacha Bachamanda

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