Commercial Airplanes Unit Cost vs. Program
Segment Information - Earnings from Operations
Boeing Commercial Airplanes
(Dollars in millions)

2026	1Q26	2Q26	3Q26	4Q26	2026
Commercial Airplanes - Program Accounting	(563)	(322)	(697)		
Commercial Airplanes - Unit Cost Accounting *	(1,358)	(1,351)	(1,351)		

2025	1Q25	2Q25	3Q25	4Q25	2025
Commercial Airplanes - Program Accounting	(537)	(557)	(5,353)	(632)	(7,079)
Commercial Airplanes - Unit Cost Accounting *	(2,933)	(1,523)	(1,264)	(1,341)	(7,061)

2024	1Q24	2Q24	3Q24	4Q24	2024
Commercial Airplanes - Program Accounting	(1,143)	(715)	(4,021)	(2,090)	(7,969)
Commercial Airplanes - Unit Cost Accounting *	(1,644)	(934)	(1,900)	(1,548)	(6,026)

2023	1Q23	2Q23	3Q23	4Q23	2023
Commercial Airplanes - Program Accounting	(615)	(383)	(678)	41	(1,635)
Commercial Airplanes - Unit Cost Accounting *	(1,871)	(919)	(1,148)	(521)	(4,459)

Beginning in 2003, Boeing Commercial Airplanes business segment results as well as consolidated results have been presented on a program accounting basis. Previously, business segment results were presented on a unit cost basis and consolidated on a program accounting basis. The table provided above, provides both program accounting and unit cost accounting information.

* This is a non-GAAP measure. Management is providing Commercial Airplanes' Earnings from Operations computed using non-GAAP unit-cost based accounting in response to requests from specific investors. The company does not intend for unit-cost information to be considered in isolation or as a substitute for program accounting. The basic difference between unit-cost based accounting and program accounting is that unit cost accounting determines cost of sales based on a more discrete costing of the individual airplane while program accounting determines cost of sales based on the average profitability over the airplane program accounting quantity. Unit cost accounting records cost of sales based on the cost of specific units delivered, and to the extent that inventoriable costs exceed estimated revenues, a loss is not recognized until delivery is made. Note 1 of the Company's 10-K filing describes program accounting.