

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

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)
2022	1Q22	2Q22	3Q22	4Q22	2022
Commercial Airplanes - Program Accounting	(897)	(219)	(622)	(603)	(2,341)
Commercial Airplanes - Unit Cost Accounting *	(1,245)	(503)	(1,144)	(1,812)	(4,704)
2021	1Q21	2Q21	3Q21	4Q21	2021
Commercial Airplanes - Program Accounting	(856)	(472)	(693)	(4,454)	(6,475)
Commercial Airplanes - Unit Cost Accounting *	(930)	(284)	(851)	(1,226)	(3,291)
2020	1Q20	2Q20	3Q20	4Q20	2020
Commercial Airplanes - Program Accounting	(2,068)	(2,762)	(1,369)	(7,648)	(13,847)
Commercial Airplanes - Unit Cost Accounting *	(1,113)	(2,501)	(752)	(1,035)	(5,401)

Results from the first quarter of 2022 onward have been adjusted to reflect the realignment of Boeing Capital into the Commercial Airplanes segment during the first quarter of 2023.

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.