

Independent Limited Verification Statement

to the Management of Emirates Global Aluminium (EGA) PJSC – UAE Operations

Emirates Global Aluminium PJSC, PO BOX 109111, Abu Dhabi, UAE (“EGA” or “Company”) commissioned DNV AS – Abu Dhabi Branch. (“DNV”, “us” or “we”) to carry out a verification of its Air Pollutants data for the period 1st January 2024 to 31st December 2024 (Year 2024) against the studies (Environmental Impact Assessment conducted by EGA) and EGA internal procedures and plans for United Arab Emirates (UAE) Operations (Refinery, Smelters, and Power Plants).



Our Conclusion: Based on our verification process, procedures, and scope of work agreed upon, nothing has come to our attention to believe that the Air Pollutants data of EGA UAE Operations as brought out in the table below are not materially correct and are not a fair representation of EGA’s EIA methodology as per the verification criteria mentioned above, covering the emissions from its operations across the facilities in the year 2024.

All the values in the tables below are calculated by EGA through periodical measurements

1. Power Plant NO _x	Units	Jebel Ali Smelter (JAS)	Al Taweelah Smelter (ATS)	UAE Smelters
Emissions Parameters				
Power Plant NO _x	t	4,950.97	3,728.31	8680.28
Power Plant NO _x emissions intensity	kg/ MWh	0.28	0.16	0.21

2. Smelter Fluoride	Units	Jebel Ali Smelter (JAS)	Al Taweelah Smelter (ATS)	UAE Smelters
Emissions Parameters				
Fluoride emissions	t	597.03	377.20	974.23
Fluoride emission intensity	Kg/t Al	0.53	0.24	0.36

3. Smelter Sulphur Dioxide	Units	Jebel Ali Smelter (JAS)	Al Taweelah Smelter (ATS)	UAE Smelters
Emissions Parameters				
SO ₂ emissions	t	17,793.45	12,501.87	30,295.32
SO ₂ emissions intensity	Kg/t Al	15.78	7.99	11.26

Al Taweelah Refinery reported 24.54 tonnes of SO_x emissions, measured from the calciner stacks, using CEMS.

Scope of Work and Boundary

The scope of work agreed upon with the Company includes verification of its Air Pollutants data as below:

- Air pollutant data primarily includes laboratory test results and analyses of stack emissions, source emissions, and pot room roof vent emissions from the smelter, as well as CEMS data from gas turbines at the power plant. CEMS data used Includes emissions from calciner stacks and gas turbine (GT-24) at Jebel Ali power plant.
- Verification was carried out for EGA’s facilities in UAE (Refinery, Smelters, and Power Plants) as part of the process of reviewing the Company’s internal protocols, processes, and controls related to the collection and collation of its Air Pollutants assertions.

Basis of our conclusion

DNV planned and performed verification work to obtain the evidence that was considered necessary to provide a limited level of assurance while adopting a risk-based approach toward the selection of samples for assessing the robustness of the underlying data management system, information flow, controls, quality assurance and check procedures. DNV carried out the following activities:

- Desk review of the Air Pollutants data from 1st January 2024 to 31st December 2024 (Year 2024).

Our competence, and Independence

DNV applies its own management standards and compliance policies for quality control, in accordance with ISO/IEC 17029:2019- Conformity Assessment - General principles and requirements for validation and verification bodies, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

DNV has complied with the DNV Code of Conduct during the verification engagement and maintains independence where required by relevant ethical requirements as detailed in DNV VeriSustain™, version 6.0 - 2023. This engagement work was carried out by an independent team of GHG assurance professionals. DNV was not involved in the preparation of any statements or data except for this Verification Statement. DNV maintains complete impartiality toward stakeholders interviewed during the verification process. DNV did not provide any services to EGA in the scope of verification during 2024 that could compromise the independence or impartiality of our work

- Obtained an understanding of the standard operating procedures for Air Quality Management including formats, assumptions, the associated emission considerations and calculation methodologies for relevant parameters, as well as assessment of the completeness, accuracy, and reliability of the data.
- Carried out verifications with data owners and management teams across EGA's facilities for reviewing the procedures for measuring validating and verifying the identified activities and emission sources and related evidence maintained by the management teams.
- Interaction with key managers and data owners to review data consolidation systems related to Air Pollutants including reviews of laboratory analyses and calculation methodologies.
- Verification of calibration status of equipment used to monitor and generate activity data on a sample basis.

Reporting Criteria and Verification Standards

EGA has prepared its Air Pollutants data based on the studies (Environmental Impact Assessment conducted by EGA) and EGA internal procedures and plans. DNV has carried out this customized engagement in accordance with the verification principles and requirements of IAASB's International Standard on Assurance Engagement - ISAE 3000 and as per relevant sections of DNV VeriSustain™, version 6.0 - 2023. This verification provides a limited level of assurance of EGA's Air Pollutants data such as Fluoride, SO₂, CO, SO_x, NO_x, Dust, Particulate Matter (TPM, PM 10 and PM 2.5), etc. based on the principles of Relevance, Completeness, Consistency, Transparency, and Accuracy applying a ±5% materiality threshold for errors and omissions.

Responsibility of the Company

The Company is responsible for the collection, analysis, aggregation, and presentation of data and information related to its Air Pollutants. The boundary covers EGA's operational facilities in the UAE. During the verification, DNV did not come across any limitations to the agreed scope of work.

DNV's Responsibility

Our responsibility for performing this work is to the management of EGA only and in accordance with the scope of work agreed with the EGA. DNV's assurance engagements are based on the assumption that the data and information provided by the company to us as a part of our review have been provided in good faith, are true, and are free from material misstatements. Because of the selected nature (sampling) and other inherent limitations of both procedures and systems of internal control, there remains the unavoidable risk that errors or irregularities may not have been detected. For assessment, the assessment team is dependent upon the quality and completeness of the information provided to us during our engagement, including interaction with key personnel of the EGA and respective site personnel. DNV disclaims any liability or co-responsibility for any decision a person or entity would make based on this verification statement. The verification was carried out during April 2025 by a team of qualified environmental assessors. No external stakeholders were interviewed as part of this verification engagement.

Inherent Limitations

DNV's assurance engagements assume that the data and information provided by EGA to us as part of our review have been provided in good faith, is true, complete, sufficient, and authentic, and is free from material misstatements. The engagement excludes the sustainability management, performance, and reporting practices of the Company's suppliers, contractors, and any third parties mentioned in the Report. We did not review financial disclosures and data as they are not within the Scope of our assurance engagement. No external stakeholders were interviewed as part of this verification engagement.

During the verification process, DNV did not come across any significant limitations to the Scope of the agreed engagement.

Some data inaccuracies identified during the verification process were found to be attributable to transcription, interpretation, and aggregation errors and the errors have been corrected.

DNV AS - Abu Dhabi Branch	
Vikas Bankar Lead Verifier	Sandeep Lele Technical Reviewer and Approver
Mayank Kumar - Verifier	

May 16, 2025