Independent Limited Verification Statement

to the Management of Emirates Global Aluminium (EGA) PJSC – Guinea Alumina Corporation (GAC)

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 Guinea Alumina Corporation (GAC).

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 GAC 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 table below are calculated by EGA through periodical measurements

Average Concentration from GAC, 2024 (in µg/m³)				
NO_2	SO_2	HF	PM2.5	PM10
4.75*	0.48*	0.68*	12.61**	18.72**

*The data for all reported pollutants for the month of May 2024 was found to be unavailable.

**Particulate matter data at PM16 location is unavailable from February 2024 to December 2024.

PM17 is a newly added monitoring location that was included in the GAC monitoring plan at the end of June 2024. As a result, particulate matter data for the PM17 location is unavailable for the period from January to June 2024.

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 concentrations for NO_2, SO_2, and HF are monitored through laboratory analysis of emissions from stacks, which are the primary emission sources. Particulate matter concentrations are measured using dust monitoring equipment.
- Verification was carried out for EGA's facilities in GAC 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).
- 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.

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.

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, SO_2, CO, SOx, NOx, 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 GAC. 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	
Bankar, Vikas Digitally signed by Bankar, Vikas Date: 2025.05.16 20:23:30 +04'00'	Lele, Sandeep Digitally signed by Lele, Sandeep Date: 2025.05.16 21:04:59 +04'00'
Vikas Bankar Lead Verifier	Sandeep Lele Technical Reviewer and Approver
Mayank Kumar - Verifier	

May 16, 2025

Annex 1 – Guinea Alumina Corporation

Locations ID	Locations	VIAL REF	Start date	End date	Exposure (days)	NO_2 (µg/m³)	SO_2 (µg/m³)	HF (µg/m³)
AQ22	Kamsar_camp	QH949	04/Jan/2024	01/Feb/2024	28	9.92	0.27	0.51
AQ24	Kamsar TT05	QH950	04/Jan/2024	01/Feb/2024	28	17.92	1.48	1.2
AQ23	Kamsar_Car Dumper	QH951	04/Jan/2024	01/Feb/2024	28	0.03	0.01	0.13
AQ14	Chemin_Loppê	LJ643	03/Jan/2024	01/Feb/2024	29	14.34	0.75	2.3
AQ13	Belikindi	LJ644	03/Jan/2024	01/Feb/2024	29	5.99	1.22	3.05
AQ17	Loppê_Tambagourou	LJ642	03/Jan/2024	01/Feb/2024	29	8.71	0.51	2.15
AQ25	Tinguilinta camp	LJ645	03/Jan/2024	01/Feb/2024	29	3.67	0.3	0.83
AQ15	Horewendou	LJ641	03/Jan/2024	01/Feb/2024	29	13.74	0.76	3.24
AQ22	Kamsar_camp	QE790	01/Feb/2024	04/Mar/2024	32	3.34	0.12	0.15
AQ24	Kamsar TT05	QE791	01/Feb/2024	04/Mar/2024	32	1.06	0.34	0.35
AQ23	Kamsar_Car Dumper	QE792	01/Feb/2024	04/Mar/2024	32	2.08	1.38	0.47
AQ14	Chemin_Loppê	LJ652	01/Feb/2024	04/Mar/2024	32	3.57	0.59	1.13
AQ13	Belikindi	LJ650	01/Feb/2024	04/Mar/2024	32	1.17	0.81	0.84
AQ17	Loppê_Tambagourou	LJ649	01/Feb/2024	04/Mar/2024	32	1.61	0.21	0.99
AQ25	Tinguilinta camp	LJ651	01/Feb/2024	04/Mar/2024	32	0.96	0.1	0.27
AQ15	Horewendou	LJ653	01/Feb/2024	04/Mar/2024	32	2.33	0.54	1.44
AQ22	Kamsar_camp	QH952	04/Mar/2024	02/Apr/2024	29	5.6	0.66	0.83
AQ23	Kamsar_Car Dumper	QH954	04/Mar/2024	02/Apr/2024	29	8.82	0.89	1.14
AQ24	Kamsar TT05	QH953	04/Mar/2024	02/Apr/2024	29	3.52	0.71	1.44
AQ14	Chemin_Loppê	LJ648	04/Mar/2024	02/Apr/2024	29	5.1	0.21	0.4
AQ13	Belikindi	QE739	04/Mar/2024	02/Apr/2024	29	3.11	0.11	0.48
AQ17	Loppê_Tambagourou	LJ647	04/Mar/2024	02/Apr/2024	29	2.28	0.24	0.63
AQ25	Tinguilinta camp	QE740	04/Mar/2024	02/Apr/2024	29	2.18	0.47	0.71
AQ15	Horewendou	LJ646	04/Mar/2024	02/Apr/2024	29	3.6	0.24	0.67
AQ22	Kamsar_camp	QE781	02/Apr/2024	30/Apr/2024	28	7.35	0.24	0.47
AQ23	Kamsar_Car Dumper	QE783	02/Apr/2024	30/Apr/2024	28	1.79	0.3	0.47
AQ24	Kamsar TT05	QE782	02/Apr/2024	30/Apr/2024	28	6.34	0.81	0.5
AQ14	Chemin_Loppê	QE796	02/Apr/2024	06/May/2024	34	5.99	0.03	0.29
AQ13	Belikindi	QE797	02/Apr/2024	06/May/2024	34	4.58	0.18	0.27
AQ17	Loppê_Tambagourou	QE795	02/Apr/2024	06/May/2024	34	3.23	0.1	0.39
AQ25	Tinguilinta camp	QE798	02/Apr/2024	06/May/2024	34	4.01	0.01	0.25
AQ15	Horewendou	QE794	02/Apr/2024	06/May/2024	34	3.48	0.01	0.32
AQ22	Kamsar_camp	VW298	31/May/2024	01/Jul/2024	31	5.12	0.08	0.47
AQ24	Kamsar TT05	VW299	31/May/2024	01/Jul/2024	31	2.11	0.07	0.71
AQ14	Chemin_Loppê	QE744	31/May/2024	01/Jul/2024	31	2.04	0.01	0.16
AQ25	Tinguilinta camp	QE745	31/May/2024	01/Jul/2024	31	2.56	0.01	0.2
AQ14	Chemin_Loppê	ZR949	01/Jul/2024	31/Jul/2024	30	3.72	0.08	0.29
AQ15	Horewendou	ZR932	01/Jul/2024	31/Jul/2024	30	2.08	0.05	0.47
AQ25	Tinguilinta camp	ZR933	01/Jul/2024	31/Jul/2024	30	2.24	< 0.01	0.26
AQ22	Kamsar_camp	QE787	01/Jul/2024	31/Jul/2024	30	7.32	0.16	0.38
AQ23	Kamar_Car Dumper	QE789	01/Jul/2024	31/Jul/2024	30	6.3	0.83	0.5
AQ24	Kamsar TT05	QE788	01/Jul/2024	31/Jul/2024	30	2.19	< 0.01	0.37
AQ13	Belikindi	UU277	28/Aug/2024	25/Sep/2024	28	0.65	<0.02	0.08
AQ14	Chemin_Loppê	UU275	28/Aug/2024	25/Sep/2024	28	0.55	<0.02	0.1
AQ15	Horewendou	UU279	28/Aug/2024	25/Sep/2024	28	0.48	<0.02	0.11
AQ17	Loppê_Tambagourou	UU278	28/Aug/2024	25/Sep/2024	28	0.98	<0.02	0.32
AQ25	Tinguilinta camp	UU276	28/Aug/2024	25/Sep/2024	28	2.89	0.11	0.55
AQ22	Kamsar_camp	VW310	28/Aug/2024	25/Sep/2024	28	2.01	<0.02	0.14
AQ23	Kamsar_Car Dumper	VW312	28/Aug/2024	25/Sep/2024	28	0.87	<0.02	0.16
AQ24	Kamsar TT05	VW311	28/Aug/2024	25/Sep/2024	28	0.92	<0.02	0.19
AQ13	Belikindi	UU 661	25/Sep/2024	22/Oct/2024	27	2.87	0.17	0.11
AQ14	Chemin_Loppê	UU 658	25/Sep/2024	22/Oct/2024	27	2.83	0.05	0.07
AQ15	Horewendou	UU 660	25/Sep/2024	22/Oct/2024	27	1.23	0.02	0.02
AQ17	Loppê_Tambagourou	UU 659	25/Sep/2024	22/Oct/2024	27	2.68	0.05	0.09
AQ25	Tinguilinta camp	UU 662	25/Sep/2024	22/Oct/2024	27	1.78	0.04	0.02
AQ22	Kamsar_camp	VW 304	25/Sep/2024	22/Oct/2024	27	2.79	0.17	0.07
AQ23	Kamsar_Car Dumper	VW 306	25/Sep/2024	22/Oct/2024	27	7.18	0.89	0.12
AQ24	Kamsar TT05	VW 305	25/Sep/2024	22/Oct/2024	27	0.86	0.09	0.04
AQ13	Belikindi	UU 274	22/Oct/2024	22/Nov/2024	31	6.57	0.08	0.63
AQ14	Chemin_Loppê	UU 272	22/Oct/2024	22/Nov/2024	31	9	0.48	0.77
AQ15	Horewendou	UU 273	22/Oct/2024	22/Nov/2024	31	8.43	0.64	1.51
AQ17	Loppê_Tambagourou	UU 271	22/Oct/2024	22/Nov/2024	31	4.06	0.04	0.43
AQ25	Tinguilinta camp	UU 663	22/Oct/2024	22/Nov/2024	31	7.47	0.15	0.46
AQ22	Kamsar_camp	VW 307	22/Oct/2024	22/Nov/2024	31	6.48	1.29	0.64
AQ23	Kamsar_Car Dumper	VW 309	22/Oct/2024	22/Nov/2024	31	13.46	1.17	0.59
AQ24	Kamsar TT05	VW 308	22/Oct/2024	22/Nov/2024	31	8.64	0.42	1.56
AQ13	Belikindi	UU666	22/Nov/2024	20/Dec/2024	28	4.63	0.14	0.6
AQ14	Chemin_Loppê	UU667	22/Nov/2024	20/Dec/2024	28	3.99	0.93	1.75
AQ15	Horewendou	UU664	22/Nov/2024	20/Dec/2024	28	7.87	1.05	1.92
AQ25	Tinguilinta camp	UU668	22/Nov/2024	20/Dec/2024	28	9.3	2.8	1.96
AQ22	Kamsar_camp	ZE745	22/Nov/2024	20/Dec/2024	28	7.13	1.15	0.22
AQ23	Kamsar_Car Dumper	ZE747	22/Nov/2024	20/Dec/2024	28	6.46	0.86	0.22
AQ24	Kamsar TT05	ZE746	22/Nov/2024	20/Dec/2024	28	5.88	0.45	0.47

Locations ID	Locations	VIAL REF	Start date	End date	Exposure (days)	NO_2 (µg/m³)	SO_2 (µg/m³)	HF (µg/m³)
AQ14	Chemin_Loppê	UU670	19/Dec/2024	20/Jan/2025	32	4.51	0.61	1.83
AQ22	Kamsar_camp	ZE763	19/Dec/2024	20/Jan/2025	32	9.67	2.06	1.23
AQ24	Kamsar TT05	ZE764	19/Dec/2024	20/Jan/2025	32	8.83	0.55	0.92

LOCATION DI	DATE	TIME	$PM_{2.5}$ (µg/m³)	PM_{10} (µg/m³)	COMMENT
PM03	08-Jan-24	9H02	21.4	31.60	
PM07	08-Jan-24	9H53	23.3	30.70	
PM02	08-Jan-24	10H50	20.1	43.10	
PM08	09-Jan-24	9H38	24.0	30.20	
PM06	09-Jan-24	10H14	21.2	35.40	
PM05	09-Jan-24	11H24	23.6	39.20	
PM16	09-Jan-24	10H24	28.4	34.40	
D11	31-Jan-24		21.5	34.80	
D25	31-Jan-24		18.1	21.10	
D22	31-Jan-24		21.8	24.26	
D23	31-Jan-24		11.2	11.44	
PM07	05-Feb-24	9H50	24.3	29.80	
PM02	05-Feb-24	10H41	21.7	29.90	
PM08	07-Feb-24	9H22	24.9	39.60	
PM06	07-Feb-24	9H53	24.8	38.70	
PM05	07-Feb-24	11H03	23.9	36.20	
PM03	08-Feb-24	9H21	22.7	31.80	
D25	29-Feb-24	07H00	16.6	20.54	
D11	29-Feb-24		14.6	26.20	
D22	29-Feb-24	07H00	20.2	24.01	
PM16	29-Feb-24				Equipment non functional
D23	29-Feb-24	07H00	26.1	29.48	
PM05	04-Mar-24	9H46	22.8	29.40	
PM02	05-Mar-24	10H10	20.3	23.60	
PM03	05-Mar-24	9H35	24.9	33.60	
PM07	05-Mar-24	8H44	21.2	28.60	
PM06	07-Mar-24	10H21	22.8	24.90	
PM08	07-Mar-24	9H35	21.4	29.80	
D22	31-Mar-24	07H00	16.5	22.50	
D23	31-Mar-24	07H00	19.6	31.40	
PM16					Equipement non fonctionnel
D11	31-Mar-24	07H05	21.4	31.40	
D25	31-Mar-24	07H00	12.9	14.72	
PM05	02-Apr-24	11H14	11.8	23.10	
PM07	03-Apr-24	11H38	5.6	21.00	
PM06	03-Apr-24	10H45	7.0	21.00	
PM08	03-Apr-24	10H08	6.4	20.70	
PM02	09-Apr-24	10H39	18.9	21.90	
PM03	09-Apr-24	10H05	21.6	29.70	
D22	30-Apr-24	07H00	15.7	21.62	
D23	30-Apr-24	07H00	11.4	19.24	
D11	30-Apr-24	07H02	13.4	21.40	
D25	30-Apr-24	07H00	15.8	19.42	
PM05	06-May-24	9H18	20.2	25.90	
PM07	06-May-24	10H40	14.0	17.20	
PM06	07-May-24	09H20	14.4	17.00	
PM08	07-May-24	08H41	18.4	29.80	
PM02	09-May-24	09H01	10.8	20.70	
PM03	09-May-24	08H13	11.2	18.70	
D22	31-May-24	17H00	14.9	24.89	
D23	31-May-24	17H00	8.8	9.07	
D25	31-May-24	17H00	12.7	17.21	
PM08	20-Jun-24	09H35	7.80	15.3	
PM06	20-Jun-24	10H28	5.00	10.0	
PM03	20-Jun-24	10H42	9.40	18.4	
PM07	20-Jun-24	11H37	5.00	11.3	
PM05	20-Jun-24	12H09	9.21	16.0	
PM02	21-Jun-24	10H22	4.40	14.1	
D11	31-May-24	17H00	15.0	22.8	
D25	31-May-24	17H00	12.7	17.3	
D22	31-May-24	17H00	14.7	24.9	
D23	31-May-24	17H00	8.85	9.13	
D11	30-Jun-24	17H00	11.7	20.9	
D25	30-Jun-24	17H00	6.19	14.7	

LOCATION DI	DATE	TIME	$PM_{2.5}$ (µg/m³)	PM_{10} (µg/m³)	COMMENT
D22	30-Jun-24	17H00	10.9	23.3	
D23	30-Jun-24	17H00	9.51	9.98	
PM02	01-Jul-24	09H35	12.2	31.4	
PM07	01-Jul-24	10H25	8.00	18.0	
PM05	01-Jul-24	11H46	3.00	6.60	
PM17	03-Jul-24	14H37	19.2	21.0	
PM03	25-Jul-24	09H04	6.20	14.4	
PM08	25-Jul-24	11H02	4.40	4.70	
PM06	25-Jul-24	11H32	1.80	3.00	
D11	31-Jul-24	17H00	6.63	15.6	
D25	31-Jul-24	17H00	3.89	10.1	
D22	31-Jul-24	17H00	7.46	17.9	
D23	31-Jul-24	17H00	6.57	7.78	
PM02	26-Aug-24	09H08	12.4	27.30	
PM03	26-Aug-24	10H08	18.4	32.50	
PM05	27-Aug-24	10H39	8.7	16.18	
PM06	26-Aug-24	12H09	11.8	18.40	
PM07	26-Aug-24	13H06	12.2	24.70	
PM08	26-Aug-24	13H55	12.6	19.80	
PM17	28-Aug-24	10H04	15.7	26.30	
D25	31-Aug-24	22H30	5.4	11.97	
D11	31-Aug-24	22H30	8.3	15.21	
D22	31-Aug-24	22H30	7.2	17.51	
D23	31-Aug-24	22H30	7.2	8.12	
PM08	26-Sep-24	09H34	1.2	1.30	
PM06	26-Sep-24	10H03	1.2	2.20	
PM05	26-Sep-24	10H52	0.8	2.30	
PM07	27-Sep-24	08H51	0.7	1.90	
PM03	27-Sep-24	09H33	2.1	3.20	
PM02	27-Sep-24	09H58	2.7	2.40	
PM17	28-Sep-24	08H50	4.8	8.30	
D25	30-Sep-24	06H00	7.5	13.40	
D11	30-Sep-24	06H02	7.1	14.37	
D22	30-Sep-24	06H04	7.2	13.33	
D23	30-Sep-24	06H06	7.6	8.14	
PM02	14-Oct-24	13H41	5.4	11.20	
PM07	11-Oct-24	14H03	4.2	6.90	
PM03	11-Oct-24	13H10	2.6	5.10	
PM05	16-Oct-24	12H23	2.4	7.20	
PM08	16-Oct-24	10H20	1.7	3.60	
PM17	16-Oct-24	13H14	4.1	3.20	
PM06	26-Oct-24	11H18	5.2	11.40	
D11	31-Oct-24	00H00	10.4	15.19	
D22	31-Oct-24	00H00	2.5	11.88	
D23	31-Oct-24	00H00	9.0	10.86	
D25	31-Oct-24	00H00	18.6	11.39	
PM06	04-Nov-24	11H49	4.1	8.20	
PM08	04-Nov-24	10H46	11.1	13.30	
PM05	05-Nov-24	9H44	9.8	13.10	
PM07	05-Nov-24	11H15	8.0	11.30	
PM03	06-Nov-24	10H37	15.8	18.50	
PM02	06-Nov-24	11H25	11.5	14.50	
PM17	07-Nov-24	15H30	8.5	17.40	
D11	30-Nov-24	00H00	17.1	14.86	
D22	30-Nov-24	00H00	8.5	18.92	
D23	30-Nov-24	00H00	9.5	10.97	
D25	30-Nov-24	00H00	17.3	13.12	
PM08	24-Dec-24	8H35	24.8	31.00	
PM06	24-Dec-24	9H18	19.0	21.00	
PM07	24-Dec-24	10H15	19.4	21.50	
PM02	24-Dec-24	11H05	23.8	25.40	
PM03	27-Dec-24	15H05	11.2	17.20	
PM05	27-Dec-24	14H27	10.7	14.90	
PM17	27-Dec-24	11H41	7.7	12.20	
D11	31-Dec-24	00H00	14.6	14.67	
D22	31-Dec-24	00H00	12.0	16.60	
D23	31-Dec-24	00H00	7.1	10.66	
D25	31-Dec-24	00H00	17.1	12.07	