Independent Greenhouse Gas (GHG) Verification Statement

Emirates Global Aluminium (EGA) – Consolidated

Emirates Global Aluminium PJSC, PO BOX 109111, Abu Dhabi, UAE ("EGA" or "Company") has commissioned DNV AS – Abu Dhabi Branch. ("DNV", "us" or "we") to conduct a limited level of verification of its Greenhouse Gas ('GHG') emission data (Scope 1, 2, and 3) for the period 1st January 2025 to 31st December 2025 (Year 2025).

Our Conclusion: Based on our verification procedures and agreed-upon scope of work for a verification at **reasonable level of assurance**, the GHG emissions (Scopes 1, 2 and 3) reported by the company in line with the GHG Protocol, Aluminium Sector Greenhouse Gas Protocol and IAI Scope 3 Calculation Tool Guidance covering operations for the year 2025 is a fair representation of the Company's GHG emissions data, with the details as brought out below.

GHG Sources	GHG emissions (tCO_2e)
Scope 1	21,732,829
Scope 2 (Location-based) [1]	484,089
Scope 2 (Market-based) *	8,961
Scope 3 [2]	10,065,548
Total (Location-based)	32,282,466
Total (Market-based)	31,807,338

*The market-based Scope 2 emissions are zero for UAE operations, as the electricity imported from the grid in UAE smelters (JAS and ATS) has been fully offset through the redemption of International Renewable Energy Certificates (I-RECs). Details of the redeemed I-RECs are provided in Annexure I of this statement. However, the market-based emissions remain the same as the location-based emissions for the Spectro site due to the absence of contractual market instruments, and for the Leichtmetall site due to the unavailability of cancelled/redeemed renewable energy Guarantees of Origin (GOs), although Leichtmetall's claim of renewable electricity consumption is verified through electricity invoices.

Scope of Work and Boundary

The scope of work as agreed with the Company includes verification of its GHG Inventory as follows:

- **Direct GHG emissions (Scope 1):** Covering the GHG emissions on account of stationary combustion in Power Plants, Cast House, Carbon Plants, and Calcination through the combustion of Natural Gas, mobile combustion from vehicles and equipment owned and/or operated by EGA, and fugitive emissions from refrigerant consumption. This also includes CO_2 emissions from processes including Electrolysis (net anode consumption, PFC emissions and soda ash consumption) and Anode production (Pitch volatile and packing coke consumption) in the aluminium production process. It also covers stationary combustion in homogenization furnaces, heat treatment furnaces and process emissions from inductive smelting at Leichmetall.
- **Indirect GHG emissions (Scope 2):** Covering the GHG emissions from electricity consumption using both the location-based and market-based approaches, in line with the GHG Protocol. The location-based method applies to the grid emission factor to calculate emissions. Under the market-based approach, EGA procures and retires International Renewable Energy Certificates (I-RECs) equivalent to its grid electricity consumption in UAE smelters (JAS and ATS), enabling the reporting of zero market-based Scope 2 emissions.
- **Indirect GHG emissions (Scope 3):** Covering the GHG emissions on account of Purchased Goods and Services (Category 1), Fuel and energy-related activities (Category 3), Upstream transportation and distribution (Category 4), Downstream transportation and distribution (Category 9), and Processing of Sold Products (Category 10) for UAE ioperations. Leichmetall reports additional scope 3 categories including Capital Goods (Category 2), Waste Generated in Operations (Category 5), Business Travel (Category 6), Employee Commuting (Category 7), and End-of-Life Treatment of Sold Products (Category 12).

[1] *Scope 2 emissions are calculated based on net electricity import from grid and the emissions with respect to exported electricity to the grid by EGA are accounted in scope 1 emissions. The latest available emission factors of 2023 from EWEC and DEWA are applied to derive scope 2 emissions.*
[2] *Scope 3 is not reported for Spectro Alloys.*

Verification was carried out at the EGA's facility in Dubai, Abu Dhabi, Spectro Alloys, USA, and Leichtmetall, Germany as part of the process of reviewing the Company's internal protocols, processes, and controls related to the collection and collation of its GHG emissions assertions. EGA consolidates its Scope 1 and 2 emissions using the GHG Protocol's operational control approach, accounting for all operations where it has control.

Basis of our conclusion

DNV planned and performed the verification assessment to obtain the necessary evidence to provide a limited level of assurance, adopting a risk-based approach in selecting samples to assess the robustness of the underlying data management system, information flow, controls, quality verification, and check procedures. DNV carried out the following activities:

- **Desk review** of the Scope 1, 2, and 3 emissions for the year 2025.
- **Understanding the GHG management procedures**, including formats, assumptions, emission factors, and calculation methodologies, as well as the Company's GHG data management processes used to generate, aggregate, and report the GHG data, assessing completeness, accuracy, and reliability.
- **Site and remote verifications** with data owners and management teams across EGA's facility to review procedures for measuring, validating, and verifying the identified activities and emission sources, and related evidence maintained by the management teams.
- **Interactions with key managers and data owners** to review data consolidation systems related to the GHG inventory, including reviews of emission factors and assumptions used in the calculation methodology.
- **Evaluation of GHG emissions data** using the reliability principle in conjunction with EGA's methodologies (which are based on GHG Protocol, IAI Guidelines for process and scope 3 emissions) on data analysis, aggregation, measurement, and reporting.
- **Verification of the calibration status** of equipment being used to monitor and generate activity data on a sample basis.

Reporting Criteria and Verification Standards

EGA has prepared its GHG data in reference to the requirements of the below.

- ✓ GHG Protocol: A Corporate Accounting and Reporting Standard, 2015,
- ✓ The Aluminium Sector Greenhouse Gas Protocol, October 2006 and
- ✓ IAI Scope 3 Calculation Tool Guidance 2023, and
- ✓ 2006 IPCC Guidelines

DNV has carried out this customized engagement in accordance with the verification principles and requirements as per ISO 14064-3:2019 and relevant sections of DNV VeriSustain™, version 6.0. This verification provides a limited level of assurance on EGA's GHG performance data based on the principles of Relevance, Completeness, Consistency,

Our competence, and Independence

DNV applies its own management standards and compliance policies for quality control, which are based on the principles enclosed within 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 Code of Conduct during the verification engagement and maintains independence where required by relevant ethical requirements as detailed in DNV VeriSustainTM, version 6.0.

This engagement work was carried out by an independent team of sustainability and GHG verification professionals. DNV was not involved in the preparation of any statements or data except for this Verification Statement. DNV maintains complete impartiality toward company's internal stakeholders interviewed during the verification process. DNV did not provide any services to company or its subsidiaries in the scope of verification for the year 2025 that could compromise the independence or impartiality of our work.

Inherent Limitations

DNV's verification engagements assume that the data and information provided by the company 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 verification 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.

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 GHG assertions adopting the 'Operational Control Approach' model as a performance data consolidation approach defined in frameworks and standards mentioned above in reporting criteria.

DNV's Responsibility

Our responsibility for performing this work is in accordance with the scope of work agreed with the Company. The verification engagement assumes that the data and information provided to us are complete, sufficient, and true. 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 from January 2026 to March 2026 by a team of qualified GHG assessors.

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Vikas Bankar Lead Verifier	Sandeep Lele Technical Reviewer

Annexure I – Details of purchased International Renewable Energy Certificates (I-RECs)

Month	RE Power Generation Plant	Country of Origin	Energy Source	Redeemed Certificates (MWh)	From Certificate ID	To Certificate ID
Jan	Sweihan PV Plant	United Arab Emirates	Solar	149,069.56	0000-0217-1001-5459.148900	0000-0217-1003-0049.999999
					0000-0218-2573-7304.720000	0000-0218-2587-1783.428899
Feb	Sweihan PV Plant			173,056.42	0000-0218-2587-1783.428900	0000-0218-2604-4839.848899
Mar	Sweihan PV Plant			187,906.73	0000-0219-5657-7212.000000	0000-0219-5658-0110.578899
					0000-0218-2604-4839.848900	0000-0218-2608-7847.999999
	Al Dhafra PV				0000-0219-5704-7341.000000	0000-0219-5718-9340.999999
Apr	Al Dhafra PV			215,535.43	0000-0219-5859-0885.000000	0000-0219-5864-5897.999999
					0000-0219-5718-9341.000000	0000-0219-5731-1949.008899
	Sweihan PV Plant				0000-0219-5658-0110.578900	0000-0219-5661-8024.999999
May	Al Dhafra PV			212,149.24	0000-0219-5661-8154.000000	0000-0219-5677-5911.248899
					0000-0219-5731-1949.008900	0000-0219-5736-6340.999999
Jun	Al Dhafra PV			53,088.98	0000-0219-5677-5911.248900	0000-0219-5682-9000.225899
Jul	Al Dhafra PV			97,947.08	0000-0219-5682-9000.225900	0000-0219-5692-6947.307099
Aug	Al Dhafra PV			21,388.80	0000-0219-5692-6947.307100	0000-0219-5694-8336.102599
Sep	Al Dhafra PV			1,470.33	0000-0219-5694-8336.102600	0000-0219-5694-9806.429699
Oct	Sweihan PV Plant			91,709.12	0000-0223-2520-3736.000000	0000-0223-2529-5445.120499
Nov	Al Dhafra PV			60,334.07	0000-0219-5694-9806.429700	0000-0219-5701-0140.498399
	Barakah Nuclear Plant		Nuclear	50,000.00	0000-0218-1690-6883.000000	0000-0218-1695-6882.999999
Dec	Al Dhafra PV		Solar	297,109.75	0000-0223-3021-9746.000000	0000-0223-3047-9655.247299
					0000-0219-5701-0140.498400	0000-0219-5704-7340.999999
Total				**1,610,765.50**		

Note: The above I-REC redemptions apply to both the JA and AT sites. Consequently, the certificate details mentioned are relevant for both locations.