Independent Greenhouse Gas (GHG) Verification Statement

Emirates Global Aluminium (EGA) – Leichtmetall Aluminium Giesserei Hannover GmbH, Germany

Emirates Global Aluminium PJSC, PO BOX 109111, Abu Dhabi, UAE ("EGA" or "Company") commissioned DNV AS – Abu Dhabi Branch. ("DNV", "us" or "we") to conduct a verification at **reasonable level of assurance** of the Greenhouse Gas ('GHG') emission data (scopes 1, 2, and 3) of Leichtmetall Aluminium Giesserei Hannover GmbH, Germany 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) of Leichtmetall Aluminium Giesserei Hannover GmbH, Germany reported by the company in line with the GHG Protocol covering operations for the year 2025, is a fair representation of the Leichtmetall Aluminium Giesserei Hannover GmbH's GHG emissions data, with the details as brought out below.

GHG Emission Sources	GHG emissions (tCO_2e)
Scope 1	2,844
Scope 2 (Location-based)	4,860
Scope 2 (Market-based) *	4,870
Scope 3	29,818
Total (Location-based)	**37,522**
Total (Market-based)	**37,532**

*Leichtmetall's claim of renewable electricity consumption is verified through electricity invoices; however, in the absence of cancelled/redeemed renewable energy Guarantees of Origin (GOs) report (expected in May 2026), the associated renewable electricity has not been deducted in the calculation of market-based emissions. Consequently, market-based emissions have been calculated without applying renewable energy attributes (GOs).

Scope of Work and Boundary

The scope of work as agreed with the Company includes verification of its GHG inventory of EGA's Leichtmetall Aluminium Giesserei Hannover GmbH as follows:

- **Direct GHG emissions (Scope 1):** Covering the stationary combustion sources at the site, including metal melting and homogenization, and process emissions from inductive melting, mobile combustion from vehicles and equipment owned and/or operated by Leichmetall.
- **Indirect GHG emissions (Scope 2):** Covering the GHG emissions from electricity consumption in Leichmetall facility operations including the induction furnaces using both the location-based and market-based approaches, in line with the GHG Protocol. The location-based method applies the grid emission factor to calculate emissions.
- **Indirect GHG emissions (Scope 3):** Covering the GHG emissions in the upstream chain, the categories purchased goods & services (Category 1), capital goods (Category 2), fuel and energy related activities (Category 3), upstream transport & distribution (Category 4), waste generated in operation (Category 5), business travels (Category 6) and employee commuting (Category 7) were taken into account. In the downstream chain, the categories downstream transportation and distribution (Category 9), processing of sold products (Category 10) and end-of-life treatment of sold products (Category 12) have been included within the reporting boundary.

Verification was carried out remotely at the EGA's Leichtmetall Aluminium Giesserei Hannover GmbH facility in 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. Leichtmetall consolidates its Scope 1, Scope 2 and Scope 3 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 reasonable 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.
- **Remote Data verifications** with data owners and management teams across EGA's Leichtmetall Aluminium Giesserei Hannover GmbH 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 Leichtmetall Aluminium Giesserei Hannover GmbH's methodologies (which are based on the GHG Protocol) 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.

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.

Reporting Criteria and Verification Standards

EGA's Leichtmetall Aluminium Giesserei Hannover GmbH has prepared its GHG data in reference to the requirements of the below

- ✓ GHG Protocol: A Corporate Accounting and Reporting Standard, 2015

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 reasonable level of assurance on EGA's GHG performance data based on the principles of Relevance, Completeness, Consistency, Transparency, and Accuracy applying a ±5% materiality threshold for errors and omissions.

Qualifications

Emissions associated with the 1,955.82 MT of primary aluminum material purchased by EGA's Leichtmetall Aluminium Giesserei Hannover GmbH plant in Germany, from EGA's UAE plants have been excluded from EGA's Leichtmetall Aluminium Giesserei Hannover GmbH Scope 3 Category 1 (Purchased Goods and Services) emissions, as the production related

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.

emissions for this material are already accounted for within EGA UAE operations' Scope 1 and Scope 2 boundary.

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.

Purpose and Restriction on Distribution and Use

© 2026 DNV. All rights reserved. The use of this assurance statement shall be governed by the terms and conditions of the contract between DNV and the company. No part of this report may be reproduced, stored in a retrieval system, or transmitted in any form or by any means–electronic, mechanical, photocopying, recording, or otherwise–without the prior written permission of DNV.

This report is intended solely for the use of the client and any parties authorized by the client. The information contained herein is provided "as is" and DNV makes no warranties, express or implied, regarding its accuracy, completeness, or reliability. DNV shall not be liable for any loss, damage, or expense arising from the use of or reliance on this report.

DNV is a registered trademark of DNV AS.

DNV AS – Dubai Branch	
Digitally signed by Bankar, Vikas Date: 2026.03.26 18:08:00 +04'00'	Lele, Sandeep 2026.03.26 18:28:35 +04'00'
Vikas Bankar Lead Verifier	Sandeep Lele Technical Reviewer