Independent Limited Verification Statement

Spectro Alloys, United States of America

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 2025 to 31st December 2025 (Year 2025) against the EGA methodology, internal procedures and plans for Spectro Alloys facility in USA.

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 Spectro Alloys facility in USA as brought out in the tables below are not materially correct and are not a fair representation of EGA's methodology as per the verification criteria mentioned above, covering the emissions from its operations across the facilities in the year 2025.

Site	Units	NOx	SOx	VOC	HAP[1]	PM_{10}	Other standard categories of air emissions [2]
Spectro Alloys facility	Tons	35.83	0.86	15.4	3.25	2.06	8.50

All the values in the tables above are calculated by EGA through periodical measurements or calculated by multiplying the emission factors (mass of pollutants per unit of throughput) by the total annual throughput of the respective equipment monitored and recorded by the facility throughout the reporting period.

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 emissions have been primarily quantified using emission factors sourced from AP-42 (U.S. EPA Emission Factors), USEPA Webfire, and equipment performance testing where available.
- Remote verification was carried out for EGA's Spectro Alloys facility in USA 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 for Year 2025.
- 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.

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 assessors. 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.

1 Hazardous Air Pollutants
2 Includes PM-FIL

- 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 ISAE 3000 (revised) and as per relevant sections of DNV VeriSustain™, version 6.0 This verification provides a limited level of assurance of EGA's Air Pollutants data such as NOx, SOx, VOC, HAP, PM_{10}. 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 Al Taweelah, Abu Dhabi.

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 assessors.

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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.

DNV AS - Dubai Branch	
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