PRODUCT CARBON FOOTPRINT VALIDATION STATEMENT

Product Carbon Footprint of CELESTIAL-R Aluminium, estimated by EMIRATES GLOBAL ALUMINIUM PJSC

DNV AS – Abu Dhabi Branch ('DNV') has been commissioned by Emirates Global Aluminium PJSC (hereafter referred to as 'EGA' or the 'Company') to undertake an independent validation of product carbon footprint (PCF) prepared in accordance with ISO 14067:2018 ("Greenhouse gases – Carbon footprint of products – Requirements and guidelines for quantification").

The PCF study relates to the products presented in Annexure A to this statement. The assessment is based on a combination of actual production data from the Jebel Ali Smelter and projected production conditions and operational data for the intended manufacture of the product at the Al Taweelah Smelter, as described in the LCA report.

Our Conclusion:

Based on the validation procedures performed, the agreed scope of work, and the evidence obtained, we conclude that the Product Carbon Footprint (PCF) assertions, as estimated by EGA and detailed in the Annexure A, are in accordance with the requirements of ISO 14067:2018 and fairly represent the PCFs for the defined ex-ante production scenario(s).

Validation objective

The objective of this validation exercise is to provide an independent assessment of the estimation of product carbon footprint for the proposed 'Celestial-R' Aluminium products, with reference to ISO 14067:2018 ("Greenhouse gases – Carbon footprint of products – Requirements and guidelines for quantification").

Scope of work and boundary

As per the agreed scope of work, DNV has conducted an independent validation of the estimated cradle-to-gate life cycle GHG emissions associated with the sourcing, transportation of raw materials, and manufacturing processes of the proposed 'CelestiAL-R' Aluminium products. This validation is based on the below information and data, which was used by EGA for the estimation of PCF:

Description of EGA's activities:	Proposed production of low-carbon 'CelestiAL-R' aluminium products, as listed in annexure A, using best available technology and clean energy (solar) at the Company's production facilities
LCA study and Product Category Rule:	EGA LCA study, 2.1 Version dated 02/07/2026 prepared in accordance with ISO 14040/44 Product Category Rule (PCR) for Basic Aluminium products and special alloys; 2022:08, version 1.0, UN CPC 4153 have been adopted
Declared unit:	1,000 kg of aluminium ingot
System boundary:	Cradle to Gate (Mining to Casting)
Data resources:	Primary Data for LCA study: Collected for the year 2025. Secondary Data Sources: • IAI Data: Reference years 2019 and 2015. • GaBi Database: Version 2025.2 • MLC database: Version 2025.2
Geographical boundaries	Two production sites located in UAE (EGA Jebel Ali smelter and EGA Al Taweelah smelter)
Life cycle assessment tool and index:	Sphera's LCA for Experts 10.9.3.0 software system (Sphera, 2026)
Reporting period for the estimation	1st January 2025 to 31st December 2025 (for primary data) used to model LCI results for the proposed 'CelestiAL-R' products
Intended use of the validation statement:	To communicate the anticipated carbon footprint of the proposed CelestiAL-R Aluminium products to EGA's customers and other stakeholders

Materiality

DNV applied a ±5% materiality threshold for assessing errors and omissions.

Basis of our conclusion

EGA provided the PCF estimation for the proposed 'CelestiAL-R' product in reference to ISO 14067:2018. As part of the validation process, a multidisciplinary team of specialists performed this validation work.

We planned and performed our work to obtain the evidence we considered necessary to provide an independent opinion. A risk-based approach was applied in selecting samples to assess the robustness of the data, assumptions, modelling approach, information flows, and controls supporting the PCF estimation.

Our work included, but was not limited to, the following activities:

- Review of the PCF quantification methodology against ISO 14067:2018
- Evaluation of key assumptions and modelling scenarios
- Assessment of primary and secondary data used in the PCF estimation
- Review of life cycle inventory (LCI) modelling and calculation methods
- Assessment of data management systems and internal controls applied to data compilation and quality assurance processes
- Interviews with relevant personnel
- Application of risk-based approach to check the input data and calculation outputs
- Resolution of identified findings

The estimated life cycle GHG emissions that the proposed products are expected to achieve, as modelled in the LCA study, are based on assumptions defined in EGA's LCA study. The estimated life cycle GHG emissions for the proposed products are presented in Annexure A.

Inherent limitations

DNV's engagement assumes that the data and information provided by the Company as part of this validation have been supplied in good faith, are accurate, and are free from material misstatement.

Due to the forward-looking nature of the assessment, and the inherent limitations associated with validation procedures and systems of internal control, there remains an unavoidable risk that errors, omissions, or irregularities may not be detected. The validation is dependent on the quality, completeness, and representativeness of the information and data provided by EGA, including interactions with relevant personnel at corporate and site levels.

DNV disclaims any liability or co-responsibility for any decision a person or entity would make based on this validation statement.

Our competence, independence and quality control

DNV's established policies and procedures are designed to ensure that DNV, its personnel and, where applicable, other individuals involved in the engagement comply with applicable independence requirements and maintain independence in accordance with relevant ethical standards. This engagement was performed by an independent team of carbon footprint professionals. DNV has no other contractual relationship with EGA that could compromise the independence or impartiality of this validation engagement.

This validation engagement is based on the assumption that the data and information provided to us is complete, sufficient and true. We planned and performed validation procedures to obtain the evidence considered necessary to support our validation conclusion, while adopting a risk-based approach towards selection of samples for assessing the robustness of the underlying data management system, information flow and controls.

Responsibilities of the Management of EGA and DNV

The Management of EGA has sole responsibility for:

- Preparing and presenting the selected information;
- Designing, implementing and maintaining effective internal controls over the information and data, resulting in the preparation of the selected Information that is free from material misstatements;
- Measuring and reporting the selected information.

DNV's responsibility is to plan and perform the validation work to obtain assurance as to whether the selected information used in the PCF estimation has been prepared in accordance with ISO 14067:2018, the applicable PCR and the assumptions, data, and modelling documented in the LCA study prepared in accordance with ISO 14040/44, and to provide EGA with an independent validation conclusion based on the evidence obtained.

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Vikas Bankar Lead Verifier	Sauvik Banerjee Technical Reviewer

Annexure A: Products included within the scope of this statement

Celestial-R Aluminium Ingot:

The estimated product carbon footprint presented below represents a low-carbon product with a composition of 13% post-consumer scrap, 21% pre-consumer scrap, and 8% alloying elements, to be produced using best available technologies and clean energy (solar).

Product Name				**EGA Total Celestial-R Aluminium (Actual production at Jebel Ali and Proposed production at Al Taweelah)**				
Declared Unit				1,000 kg of aluminium ingot (at factory gate)				
Product Carbon Footprint (GWP Impact Category) – Life Cycle GHG Emissions of Declared Unit (Unit: kilogrammes of CO_2e)								
Upstream				Core				
Bauxite Mining	Bauxite transport	Alumina refining	Alumina Transport	Anode production	Electricity Consumption	Electrolysis	Casting	Total
44.68	83.73	1,023.36	23.86	424.06	150.15	906.53	1,183.94	3,840.30

Product Name				**Al Taweelah CelestiAL-R Aluminium**				
Declared Unit				1,000 kg of aluminium ingot (at factory gate)				
Product Carbon Footprint (GWP Impact Category) – Life Cycle GHG Emissions of Declared Unit (Unit: kilogrammes of CO_2e)								
Upstream				Core				
Bauxite Mining	Bauxite transport	Alumina refining	Alumina Transport	Anode production	Electricity Consumption	Electrolysis	Casting	Total
39.20	130.21	999.95	4.59	417.94	148.35	894.20	1,184.66	3,819.10