PRODUCT CARBON FOOTPRINT VERIFICATION STATEMENT

Product Carbon Footprint of CelestiAL-R Aluminium, calculated 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 reasonable level assurance in line with the ISO 14067:2018 standard "*Greenhouse gases – Carbon footprint of products – Requirements and guidelines for quantification*" covering the life cycle GHG emissions of the branded product "CelestiAL-R" Aluminium as detailed in Annexure A to this statement, produced by EGA over the period 1st January 2025 to 31st December 2025.

Our Conclusion:

Based on the verification procedures performed, the agreed scope of work, and the evidence obtained to provide a reasonable level of assurance, we conclude that the GHG assertions contained in Annexure A are in accordance with the requirements of ISO 14067:2018 relating to GHG quantification, monitoring, and reporting. The GHG information presented in Annexure A, fairly represents the Company's GHG assertions.

Objectives

The purpose of this verification exercise is an independent review of

- The life cycle GHG emissions of the product is as declared by the organisation's GHG assertion; and
- The accuracy, completeness, consistency, transparency, and traceability of the reported data, including any material errors or omissions.

Scope of work and boundary

As per the agreed scope of work, DNV has conducted an independent reasonable level verification of the cradle-to-gate life cycle GHG emissions associated with the sourcing, transportation of raw materials, and manufacturing processes of the selected product of CelestiAL-R Aluminium. This verification has been performed in line with ISO 14067:2018 ("Greenhouse gases – Carbon footprint of products – Requirements and guidelines for quantification") for the product manufactured by EGA during the period 1st January 2025 to 31st December 2025. The scope of our engagement includes the following disclosures ('Selected information'):

Title of description of activities:	Manufacturing of 'CelestiAL-R' Aluminium product listed in Annexure A
LCA study and Product Category Rule:	EGA's LCA study 2.1 Version dated 02/07/2026 has been prepared in accordance with ISO 14040/44 Additionally, 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)
Date 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	One production site located in UAE (EGA Jebel Ali smelter)
Life cycle assessment tool and index:	Sphera's LCA for Experts 10.9.3.0 software system (Sphera, 2026)
GHG information for the production period:	1st January 2025 to 31st December 2025 (for primary data)
Intended use of the verification statement:	To communicate the GHG performance of EGA aluminium product to EGA customers and other stakeholders (As per LCA report)

Materiality

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

Basis of our conclusion

EGA provided the GHG assertion based on the requirements of ISO 14067:2018. The data has been verified by DNV to a reasonable level of assurance, consistent with the agreed verification, scope, objectives and criteria.

The GHG emission of each product is as described in Annexure A.

As part of the assurance process, a multi-disciplinary team of assurance specialists performed assurance work for selected site(s) of EGA. A risk-based approach was adopted with the assurance efforts focused on the issues of high material relevance to the company's business and its key stakeholders.

Our assurance procedures included, but were not limited to, the following activities:

- Review of the disclosures according to reporting requirements. Our focus included Product Carbon Footprint disclosures and associated management processes;
- Walk-through of key data sets. Understanding and testing of the processes used to meet the reporting requirements;
- Collection and evaluation of documentary evidence and management representations supporting adherence to the reporting principles and requirements;
- Interviews with the senior managers responsible for management of disclosures. DNV was free to choose interviewees and conducted interviews with those having overall responsibility for monitoring, data consolidation, and reporting of the selected information;
- On-site audit at EGA's Jebel Ali operational site. Risk based assessment of site-specific data was carried out. The assessment considered 2025 production levels of the product defined within the scope of this assessment, location, total production and previous site-visits performed.

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

Inherent Limitations

DNV's verification engagement 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. This engagement excludes the assessment of GHG management systems, performance, and reporting practices of the Company's suppliers, contractors, and other third parties, unless explicitly included within the defined organizational or product system boundaries. 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.

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 our work.

This verification engagement is based on the assumption that the data and information provided to us is complete, sufficient and true. We planned and performed verification procedures to obtain the evidence considered necessary to support our verification 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 work to obtain assurance as to whether the selected information used in the PCF calculation 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 report to EGA in the form of an independent assurance conclusion, based on the work performed and the evidence obtained.

During the verification process, DNV did not encounter any 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.

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Digitally signed by b6717a45-9b48-4f17-8d1f-b64507cf6180 Date: 2026.07.08 18:42:06 +04'00'	Digitally signed by Banerjee, Sauvik Date: 2026.07.09 11:46:49 +04'00'
Vikas Bankar Lead Verifier	Sauvik Banerjee Technical Reviewer

Annexure A: Product included within the scope of this statement

CelestiAL-R Aluminium Ingot: Low-carbon product with a metal composition comprising 13% post-consumer scrap, 21% pre-consumer scrap, and 8% alloying elements, produced using highly efficient production lines and solar energy.

Product Name				**Jebel Ali 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
52.09	20.77	1,055.07	43.36	432.35	152.58	923.23	1,182.96	3,862.42