

ASSURANCE STATEMENT

Context

VERIFAVIA SAS ('VERIFAVIA') has been engaged by DNATA to perform an independent verification with limited assurance on carbon inventory data of Scope 1 and Scope 2 emissions, Scope 3 as well as water consumption and waste generation data for the fiscal year 2023-24 (April 1, 2023 – March 31, 2024) as presented in the DNATA's Environmental Sustainability Performance table within the Emirates Group Annual Report 2023-24 (the Carbon Footprint Report). Scope 2 emissions were calculated using location-based emission factors. Scope 3 emissions consisted of fuel & energy-related activities (not included in Scope 1 or 2) and waste generated in operations only (i.e. Category 3 and 5). A summary of the emissions data reported by DNATA is given in the table below:

Division	Carbon Emissions					KPIs			
	Scope 1 (tCO ₂ e)	Scope 2 (tCO ₂ e)	Scope 3 (tCO ₂ e)			Biogenic emissions (tCO ₂ e)	Water Consumption (million liters)	Waste (tonnes)	
			Electricity (Not Included in Scope 1 or Scope 2)	Fuel (Not Included in Scope 1 or Scope 2)	Waste			Landfill	Diverted from landfill
Airport Operations	107,055	30869	8,209	25,265	23,877	1,676	244	40,851	77,222
Catering	25,293	39,985	9,255	5,306		3	992		
Travel	3,008	7,650	2,067	758		41	48		
Total (tCO₂e)	135,355	78,504	19,531	31,325	23,877	1,720	1,283	11,8073	

All other information in the DNATA's Carbon Footprint report is not subject to our assurance engagement and we do not report and do not opine on this information. The Corporate HSE Team of DNATA is responsible for the preparation and presentation of DNATA's Carbon Footprint report, including the reported annual environmental data and information presented therein.

We are responsible for providing an Assurance Statement on the reported annual environmental data presented in the table above. VERIFAVIA disclaims any liability or responsibility to a third party for decisions, whether investment or otherwise, based on this Assurance Statement.

Criteria

The criteria used by the DNATA to report the carbon inventory data is the Greenhouse Gas Protocol – "A Corporate Accounting and Reporting Standard" (Revised Edition). We conducted the independent audit based on the following verification criteria:

- ISO/IEC 17029:2019 - Conformity assessment - General principles and requirements for validation and verification bodies
- ISO 14064-3:2019 – Greenhouse Gases – Specification with guidance for the validation and verification of greenhouse gas emissions and removals
- ISO 14065:2020 - General principles and requirements for bodies validating and verifying environmental information.
- Chapter 10 of the Greenhouse Gas Protocol – "A Corporate Accounting and Reporting Standard" (Revised Edition)

Responsibilities

DNATA is solely responsible for the preparation and reporting of its carbon inventory data, for any information and assessments that support the reported data, for determining the group's objectives concerning carbon information and management, and for establishing and maintaining appropriate performance management and internal control systems from which reported information is derived.

In accordance with the verification contract, it is our responsibility to form an independent opinion, based on the examination of information and data presented in the Carbon Footprint report, and to report that opinion to the DNATA. We also report if, in our opinion, the carbon inventory data is or may be associated with misstatements (omissions, misrepresentations, or errors), non-conformities; information, or explanations were missing; or improvements can be made to the performance in monitoring and reporting carbon inventory data.

Independence statement

We confirm that VERIFAVIA and the verification team are independent of DNATA and have not assisted in any way with the development of the carbon inventory or in the preparation of any text or data provided in the Carbon Footprint report, except for this Assurance Statement.

Opinion

We conducted a verification of the carbon inventory data reported by DNATA in its Carbon Footprint report and presented above to provide a limited assurance opinion on its relevance, completeness, consistency, transparency, and accuracy. Based on the verification work undertaken through virtual site visits (dated 22.01.2024 and 29.02.2024), interviews and walkthrough of DNATA's EPM system, and assessment of technical assumptions and judgments to gain limited assurance on the Scope 1, Scope 2, and Scope 3 (Category 3 & 5) amounts, nothing came to our attention to suggest that the data and information are not fairly stated.

Paris, 26 April 2024



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