



Bureau Veritas

Assessment Standard

The assurance process was conducted in line with the requirements of the International Standard on Assurance Engagements-ISAIE 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information and International Standard on Assurance Engagements- ISAIE 3410, Assurance Engagements on Greenhouse Gas Statements.

Limitations and Exclusions

Our assurance was primarily based on Company-provided documentation and interactions with relevant personnel. Our procedures were designed to obtain sufficient and appropriate evidence to support a limited assurance conclusion. Our engagement, conducted on a test basis, was not exhaustive in detecting all internal control weaknesses over the Subject Matter preparation. The Subject Matter may contain errors or irregularities that remain undetected due to fundamental limitations in the internal control systems.

Additionally, for the purpose of this limited assurance engagement, we have not performed any procedures involving:

- Verifying any assertions or qualitative information within the Integrated report beyond the subject matter
- Evaluating the accuracy and completeness of the reporting boundaries defined by the management for the purpose of the Integrated report
- Detailed testing, verifying, or auditing the completeness and accuracy of outputs from the Company's data collecting systems, used for the compilation of the Subject Matter information
- Company position statements (including any expression of opinion, belief, aspiration, expectation, aim or future intent)
- Historic text which was unchanged from previous years and did not relate to ongoing activities
- Audit of financial information or evaluation of management's sustainability strategy or commitments

Responsibilities

The Company's management is responsible for preparing and presenting the Subject Matter in accordance with the Applicable Criteria; designing, implementing and maintaining internal controls and data systems to ensure that the Subject Matter is free from material misstatement, whether due to fraud or error.

Bureau Veritas Certification was not involved in drafting of the Subject Matter. Bureau Veritas's responsibilities included:

- Providing limited assurance as per ISAIE 3000 over the accuracy, reliability and objectivity of the information contained within the Subject Matter
- Forming an independent conclusion based on the assurance procedures performed and evidence obtained

Methodology

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. As part of our independent assurance, our work included:

1. Conducting employee interviews regarding the scope of work involved
2. Process analysis of collecting and reporting the information/data included
3. Verifying the completeness of the quantitative data included in the subject matter to ensure it encompasses all sites/operating units within the reporting boundary established by the Company
4. Review of documentary evidence produced by the Company
5. Recalculation of examples in accordance with the evidence documents used to prepare the information included
6. Implementation of analytical procedures on the final reported data

التحقق الخارجي



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INDEPENDENT ASSURANCE STATEMENT

To: Abu Dhabi National Oil Company for Distribution PJSC (ADNOC Distribution)

Introduction and Objectives of the Work

ADNOC Distribution (Company) has engaged Bureau Veritas Certification to provide limited assurance on the following subject matter information ("Subject Matter"). Our objective is to determine whether, based on the procedures performed, anything has come to our attention that would cause us to believe that the Subject Matter has not been prepared, in all material aspects, in accordance with the applicable criteria ("Applicable Criteria") as specified below.

Subject Matter

The subject matter for our limited assurance engagement included:

- The Company's Materiality Assessment Process
- Selected quantitative indicators outlined below, as presented in the Company's 2025 Integrated Report for the year ended 31 December 2025 which was prepared and presented by the Company's management. These selected quantitative indicators are based on the reporting boundary established by the Company, covering the Company's UAE operations under its operational control. The selected quantitative indicators are listed below:

| # | Selected Indicators | Unit | Reported Value |
|---|--|--------------------|----------------|
| 1 | Energy consumption | Gigajoule (GJ) | 1,382,182 |
| 2 | Energy intensity | GJ/Million AED | 212 |
| 3 | Water and Effluents | m ³ | 2,289,355 |
| 4 | Direct (Scope1) GHG emissions | tCO ₂ e | 15,613 |
| 5 | Indirect (Scope2) GHG emissions | tCO ₂ e | 145,122 |
| 6 | Work-related injuries | # | 3 |
| 7 | Energy distributed for electric vehicle (EV) charging sourced from clean and renewable sources | MWh | 6,200 |

Applicable Criteria

The criteria for this limited assurance engagement were:

- GRI 3-1: Process to determine material topics 2021; GRI 3-2: List of material topics 2021; ESRS 1 - General requirements, Chapter 3: Double materiality as the basis for sustainability disclosures; ESRS 2 - General disclosures, IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities
- The reporting requirements of the Global Reporting Initiative (GRI) standards issued by the Global Sustainability Standards Board (GSSB)
- The GHG Protocol Corporate Accounting and Reporting Standard
- The Company's greenhouse gas reporting methodology

The applicable criteria for each selected indicator can be found in Annexure 1 of this statement.



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Annexure 1

Applicable Criteria:

| Selected Indicators | Applicable Criteria |
|--|---|
| Energy consumption | GRI 302-1: Energy consumption within the Organization 2016 (requirements: a, b, c, d, e, f, g, 2.1) |
| Energy intensity | GRI 302-3: Energy Intensity 2016 (requirements: a, b, c, d, 2.5) |
| Water and Effluents | GRI 303-5: Water Consumption 2018 (requirements: a, d, 2.5) |
| Direct (Scope1) GHG emissions | GRI 305-1: Direct (Scope 1) 2016 (requirements: a, b, c, d, e, f, g, 2.1) |
| Indirect (Scope2) GHG emissions | GRI 305-2: Energy indirect (Scope 2) GHG emissions 2016 (requirements: a, b, c, d, e, f, g, 2.3) |
| Work-related injuries | GRI 403-9: Work-related injuries 2018 (requirements: a, b, e, f, g, 2.1) |
| Energy distributed for electric vehicle (EV) charging sourced from clean and renewable sources | GRI 302: Energy 2016 (Supplementary Disclosure) |



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Limited Assurance Conclusion

This assurance report has been prepared for ADNOC Distribution to provide limited assurance on the Subject Matter Information in the Company's 2025 Integrated Report for the year ended December 31, 2025.

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information in the Company's 2025 Integrated Report has not been prepared in all material respects in accordance with the Applicable Criteria.

Restriction on Use

This assurance statement has been prepared for ADNOC Distribution in relation to the selected quantitative indicators presented in the Company's Integrated Report for the year ended 31 December 2025. It is intended to support the Company's Integrated Report and related disclosures and should not be relied upon by any other party for any purpose. To the fullest extent permitted by law, Bureau Veritas Certification accepts no responsibility or liability to any party other than ADNOC Distribution for this assurance statement or the conclusions expressed herein.

Statement of Independence, Competency and Quality Control

Bureau Veritas is an independent professional services company that specializes in quality, environmental, health, safety and social accountability with over 190 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, quality reviews and applicable legal and regulatory requirements which we consider to be equivalent to ISQM 1 & 2: International Standard on Quality Management 1 (Previously International Standard on Quality Control 1) & International Standard on Quality Management 2.

Bureau Veritas has implemented and applied a Code of Ethics across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities. We consider this to be equivalent to the requirements of the IESBA Code: Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants.

No member of the assurance team has a business relationship with ADNOC Distribution, its directors or Managers beyond that required of this assignment. We have conducted this verification independently, and there has been no conflict of interest.

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Ishendra Singh,
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Bureau Veritas - MCA
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