

Explanations to the Verification Statement

1. Brief Description of the Verification Process

Approach followed for verification process: The verification activities included a desktop review, kick-off meeting, remote and on-site verification, clarifications and corrective action process, preparation of the verification report, and internal quality control. The verification team conducted a detailed desktop assessment to evaluate the completeness, consistency, and accuracy of the GHG Inventory reports and calculation data, including baseline and actual emissions. The review focused on monitoring plans, reporting boundaries, emission factor selection, data management systems, uncertainty assessment, and performance analysis.

During Stage-1, 4 minor non-conformity (NCs), 2 clarifications, and 3 areas for improvements (AFIs) were identified and resolved before proceeding to the on-site verification. Stage-2 involved a site visit, document verification, interviews, and cross-checking of reported emissions, resulting in 1 minor NC, which was closed after corrective action, and 2 AFIs were identified, which will be reviewed for status during the next verification. No major findings or material misstatements were noted.

Internal quality control was ensured through a technical review process following the on-site assessment and closure of findings. After completing the verification process, the final decision was made by the Certification Body.

2. On-site Document Review and Inspection

The staff deployed by the verification body carried out a document review at the client's premises and on-site verification on 04th July 2025. In particular, the following installations were visited:

MidEast Data Systems L.L.C. (MDS) Head Office Address:
32nd Floor, Addax Office Tower
Al Reem Island, Abu Dhabi – UAE

3. Roles and Responsibilities

The determination and reporting of GHG emissions are the sole responsibility of our client. Our role and responsibility as an accredited verification body was to independently verify the adequacy of the GHG emissions reported by our client, as well as the underlying systems and processes for data collection, data recording, data transfer, data analysis and storage, in accordance with the requirements of The Greenhouse Gas Protocol: A Corporate Accounting and Reporting.

4. Standards for Data Processing

The Greenhouse Gas Protocol: A Corporate Accounting and Reporting.

5. Scope of Application / System Boundaries

The GHG reporting includes the GHG emissions in Scope 1 and 2 for the reporting period of 01st January 2023 to 31st December 2023 and 01st January 2024 to 31st December 2024 of **MidEast Data Systems L.L.C.**. The operational control approach was chosen, meaning that all operations are included in the GHG accounting over which the company has full authority to introduce and implement its operating policies, either directly or through one of its subsidiaries.

6. Intended Users of This Verification Statement

- a. Internal management of **MidEast Data Systems L.L.C** for their decarbonization strategies
- b. External stakeholders (public and clients)

7. Standard for the Verification

ISO 14064-3:2019 and The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.

8. Objectives of the Verification

The assessment was performed with due regard to our impartiality in a risk-based approach. Rational procedures were applied to reach reliable and reproducible conclusions. Within the scope of our verification, sufficient amount of suitable evidence needed to be collected and explained in the verification by representatives of the company and the personnel appointed for this purpose. This was to enable sufficient traceability of the information presented with the GHG statement.

9. Criteria

The verification was conducted as per the requirement of The Greenhouse Gas Protocol in accordance with ISO 14064-3:2019 and in line with principles as follows:
Relevance, completeness, accuracy, transparency of information and consistency.

The assessment of alternatives according to the quantification model used was carried out according to the principle of conservatism.

10. Agreed Level of Assurance

Limited

11. Materiality Threshold

The level of assurance as agreed with the client is "Limited".

It is assumed that there is $\pm 5\%$ uncertainty associated with the calculation of the total emission of **MidEast Data Systems L.L.C.** Based on the accuracy of the activity data collected, the uncertainty associated can be approximately $\pm 5\%$

Comment:

The materiality threshold is a benchmark for our assessment of data gaps, misstatements and non-conformities remaining at the end of our review.

Gaps, omissions, inaccuracies identified during the review that result in quantities greater than the established thresholds constitute a "material deviation", i.e. non-conformities, that must be addressed before an assurance statement can be issued.

12. Methods of Verification

- Interviews of personnel of the organization within the scope of verification
- Random sample checks of supporting evidence and database values
- Review of data and information systems and methodologies for collection, aggregation, analysis and verification of information used to determine GHG emissions
- Plausibility checks
- Strategic analysis and risk assessment based on the submitted GHG report
- Independent review

13. Conclusion

On the basis of our verification methodology and scope of work agreed upon, nothing has come to our attention to suggest that the GHG emissions calculation as brought out below are not materially correct and is not a fair representation of the Scope 1 and Scope 2 GHG emissions of **MidEast Data Systems L.L.C** for the reporting period 01st January 2023 to 31st December 2023 and 01st January 2024 to 31st December 2024.

With our review of the GHG reporting of **MidEast Data Systems L.L.C**, report dated 21st July 2025, we conclude that, in all material respects, the greenhouse gas emissions and removals are presented fairly and factually in accordance with the specifications and standards used as a basis here.

Based on the results of our verification process, we confirm the reported emissions and the achievement of the agreed level of assurance and compliance with materiality thresholds.

Our assurance statement only needs to be interpreted together with the verification report number: GES-0625-073-RPT-VER-2025-002.

This statement is issued in accordance with the agreement reached with the client and within the framework of our validation and verification regulations. The results documented here are based on our internal documentation dated 14th August 2025, for this verification with project no. TS-IS-GES-0625-073.