



INDEPENDENT LIMITED LEVEL ASSURANCE STATEMENT

To: The Stakeholders of Mideast Data Systems

Introduction and objectives of work

Bureau Veritas Abu Dhabi (Bureau Veritas) has been engaged by Mideast Data Systems for GHG Inventory Verification for 2025 of as per the **ISO 14064-1:2018 with limited assurance** that includes the verification of GHG emissions during the period 1st January 2025 to 31st December 2025 (Year 2025). Mideast Data Systems is planning to use 2024 GHG Inventory for fulfilling the requirements of its stakeholders collecting the GHG data for all its operations and ensure its transparency on the reported GHG emissions. The verification is based on limited assurance.

This Assurance Statement applies to the related information included within the scope of work described below.

Scope of work

The scope of our work was limited to assurance over the following information included within the **Mideast Data Systems** GHG Inventory report for the period 1st January 2025 to 31st December 2025 (the 'Selected Information'):

- Category 1: Direct GHG emissions and removals in tons CO₂e reported
- Category 2: Indirect GHG emissions from imported energy in tons CO₂e reported
- Category 3: Indirect GHG emissions from transportation in tons CO₂e reported
- Category 4: Indirect GHG emissions from products used by an organization in tons CO₂e reported
- Verification based on limited assurance

Reporting criteria

ISO 14064-1:2018

Limitations and exclusions

Excluded from the scope of our work is verification of any information relating to:

- Any activities outside the defined verification period and scope

This assurance engagement relies on a risk based selected sample of data and the associated limitations that this entails. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Responsibilities

This preparation and presentation of the Selected Information in the Report are the sole responsibility of the management of Mideast Data Systems.

Bureau Veritas was not involved in the drafting of the Report or of the Reporting Criteria. Our responsibilities were to:

- Obtain Limited level assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria;

Bureau Veritas

Abu Dhabi branch of Bureau Veritas S. A, 1st Floor,
AlZubara Tower, Salam St,
P. O. Box 26264, Abu Dhabi, UAE.



- Form an independent conclusion based on the assurance procedures performed and evidence obtained; and report our conclusions to the management of Mideast Data Systems.

Assessment Standard

We performed our work in accordance with the ISO 14064-1:2018.

Summary of work performed

As part of its independent verification, Bureau Veritas undertook the following activities:

1. Assessed the appropriateness of the Reporting Criteria for the Selected Information.
2. Conducted interviews with relevant personnel of Mideast Data Systems,
3. Carried out detailed off-site review of data from Mideast Data Systems,
4. Reviewed the data collection and consolidation processes used to compile the Selected Information, including assessing assumptions made, the data scope and reporting boundaries,
5. Reviewed documentary evidence produced by Mideast Data Systems,
6. Agreed a sample of the Selected Information to the corresponding source documentation; and
7. Re-performed aggregation calculations of the Selected Information.

Conclusion

On the basis of our methodology and the activities described above, nothing has come to know any evidence that leads to believe that the GHG inventory presented by Mideast Data Systems has not complied with the ISO 14064-1:2018 standard, it is not, in all aspects, materially correct and that it is not a fair representation of the data and information of a historical nature that support the GHG inventory for reporting year 2025.

During the verification activity and detailed review stages, identified issues are communicated to Mideast Data Systems (please refer GHG 02A). Based on the review response, final GHG was revised and resubmitted by the organization based on the same verification opinion also documented.

The summary of the GHG is as follows (organization updated as per issue log GHG 02A):

Scope	ISO 14064-1:2018 Categories	UOM	Verified Values of Mideast Data Systems GHG inventory for the year 2025
Scope 1	Category 1: Direct GHG emissions and removals	tCO ₂ e	572.48
Scope 2	Category 2: Indirect GHG emissions from imported energy (location-based)	tCO ₂ e	65.84
Scope 3	Category 3: Indirect GHG emissions from transportation	tCO ₂ e	7.51
	Category 4: Indirect GHG emissions from products used by an organization	tCO ₂ e	13.88
Total 2025 GHG Inventory (location-based)		tCO₂e	659.71

The level of assurance agreed is that of limited assurance. A materiality level of 5% was applied. Note that assessment of compliance and materiality was undertaken against the stated calculation methodology. Based on the data and information provided by Mideast Data Systems and the processes and procedures reviewed, it is concluded with limited assurance that the GHG assertion:

1. is materially correct;
2. is a fair representation of the GHG emissions data and information; and
3. is prepared in accordance with the criteria listed above.

Bureau Veritas

Abu Dhabi branch of Bureau Veritas S. A, 1st Floor,
AlZubara Tower, Salam St,
P. O. Box 26264, Abu Dhabi, UAE.



Statement of Independence, Integrity and Competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety and social accountability with over 185 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 operates a certified¹ Quality Management System, which complies with the requirements of ISO 9001:2015, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)² 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.

Bureau Veritas completed the verification in accordance with verification criteria.

The verification team for this work does not have any involvement in any other Bureau Veritas projects with Mideast Data Systems.

Ahmed Hassan
Lead Verifier
Abu Dhabi, 18th May 2026

¹ Certificate available on request

² International Federation of Inspection Agencies – Compliance Code – Third Edition