

INDEPENDENT ASSURANCE REPORT



To: The Stakeholders of Howmet Aerospace Inc

1. Introduction and Objectives of Work

Bureau Veritas UK Ltd. ('Bureau Veritas') has been engaged by Howmet Aerospace Inc. ('Howmet') to provide limited assurance over their Scope 1, 2 and selected Scope 3 Greenhouse Gas (GHG) emissions, water withdrawal and hazardous waste generated data disclosed in its published [2025 ESG Report](#) (the 'Report'). The objective is to provide assurance to Howmet and its stakeholders over the accuracy and reliability of the reported information and data. This Assurance Statement applies to the related information included within the scope of work described below.

2. Scope of Work

The scope of our work was limited to assurance over the following data contained in the Report for the period 1st January to 31st December 2025 (the 'Selected Information'):

- Scope 1 GHG emissions (million metric tonnes CO₂e)
- Scope 2 GHG emissions (market and location based) (million metric tonnes CO₂e)
- Scope 3 GHG emissions (million metric tonnes CO₂e) – 10 categories:
 - 1: Purchased Goods & Services
 - 2: Capital Goods
 - 3: Fuel- and Energy-related Activities
 - 4: Upstream Transportation
 - 5: Waste from Operations
 - 6: Business Travel
 - 7: Employee Commuting
 - 8: Upstream Leased Assets
 - 9: Downstream Transportation
 - 12: End-of-Life Treatment of Sold Products
- Water withdrawals (megalitres)
- Hazardous waste generated (thousand metric tonnes)

3. Reporting Criteria

The Selected Information has been prepared in accordance with Howmet's reporting methodology document, [Calculation methodologies for Greenhouse Gases, Water Withdrawal and Hazardous Waste](#).

4. Limitations and Exclusions

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

- Activities outside the defined verification period;
- Other information included in the Report other than the Selected Information;
- The appropriateness of the Reporting Criteria;
- Categories covered under Scope 3 emissions are the ones which have been deemed relevant to Howmet based on their own assessment and as explained in their Reporting Criteria. Materiality of excluded categories has not been assessed by Bureau Veritas; and
- Positional statements of a descriptive or interpretative nature, or of opinion, belief, aspiration or commitment to undertake future actions.

The following limitations should be noted:

- This limited assurance engagement relies on a risk-based selected sample of sustainability data and the associated limitations that this entails;
- The reliability of the reported data is dependent on the accuracy of metering and other production measurement arrangements employed at site level, not addressed as part of this assurance;
- Data obtained via third parties was checked for alignment and not traced back to source. This includes (but not limited to) data taken from suppliers, who provided emissions factors and raw data related to upstream transmission and business travel; and
- This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

5. Responsibilities

This preparation and presentation of the Selected Information are the sole responsibility of the management at Howmet.

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

- Obtain limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria;
- Form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- Report our conclusions to the Directors of Howmet.

6. Assessment Standard

We performed our work to a limited level of assurance in accordance with International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after December 15, 2015), issued by the International Auditing and Assurance Standards Board.

7. Summary of Work Performed

As part of our independent assurance, we undertook the following activities remotely:

1. Conducting interviews with relevant personnel at Head Office responsible for compiling and reporting the Selected Information;
2. Reviewing the data collection and consolidation processes used to compile Selected Information, including assessing assumptions made, and the data scope and reporting boundaries;
3. Carrying out two remote site visits at the following locations:
 - a. Martinsville, USA
 - b. Rancho Cucamonga, USA

Sites were selected considering factors such as year-on-year variation in data, nature of operations and activities undertaken, geographic spread and the materiality of these sites in relation to total energy use and GHG emissions;

4. Agreeing a selection of the Selected Information to the corresponding source documentation on a sample basis for an additional eleven sites and other centrally collated data inputs;
5. Reviewing documentary evidence provided by Howmet;
6. Reviewing Howmet's systems for quantitative data aggregation and analysis;

7. Comparing the Selected Information to the prior year amounts taking into consideration changes in business activities, acquisitions and disposals; and
8. Reperforming a selection of GHG conversion and aggregation calculations of the Selected Information.

A 5% materiality threshold was applied to this assurance. It should be noted that 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.

8. Conclusion

On the basis of our methodology and the activities and limitations described above nothing has come to our attention to indicate that the Selected Information is not fairly stated in all material respects.

The table below summarises the Selected Information (reporting period: 1st January to 31st December 2025):

Indicator	2025
Scope 1 emissions (Million metric tonnes CO ₂ e)	0.4
Scope 2 (Location-based) emissions (Million metric tonnes CO ₂ e)	0.39
Scope 2 (Market-based) emissions (Million metric tonnes CO ₂ e)	0.36
Scope 3 emissions (Million metric tonnes CO ₂ e):	
• Category 1 - Purchased Goods & Services	1.25
• Category 2 - Capital Goods	0.07
• Category 3 - Fuel - and Energy-Related Activities Not Included in Scope 1 or Scope 2	0.1
• Category 4 - Upstream Transportation and Distribution	0.04
• Category 5 - Waste generated in Operations	0.04
• Category 6 - Business Travel	0.01
• Category 7 - Employee Commuting	0.05
• Category 8 - Upstream Leased Assets	0.00*
• Category 9 - Downstream Transportation and Distribution	0.02
• Category 12 - End-of-Life Treatment of Sold Products	0.04
Water withdrawn (Megalitres)	4 206
Hazardous waste generated (Thousand metric tonnes)	26.2

*Value showing as zero as disclosed in terms of Million tonnes units, rounded to two decimals (from 3234 metric tonnes of CO₂e).

9. Statement of Independence, Integrity and Competence

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 of 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, quality reviews and applicable legal and regulatory requirements which we consider to be equivalent to ISQM 1 & 2².

Bureau Veritas has implemented and applied a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)³, 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 code⁴. The assurance team for this work does not have any involvement in any other Bureau Veritas projects with Howmet.



Bureau Veritas UK Ltd

Registered in England & Wales, Company Number: 1758622

Registered Office: Suite 206 Fort Dunlop, Fort Parkway, Birmingham, B24 9FD

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¹ Certificate available on request

² International Standard on Quality Management 1 (Previously International Standard on Quality Control 1) & International Standard on Quality Management 2

³ International Federation of Inspection Agencies – Compliance Code – Third Edition

⁴ Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants