

Dadaba Group Limited Assurance Statement 2024

Summary of independent limited assurance over selected ESG indicators

This Limited Assurance Statement has been prepared in relation to selected environmental, social and governance (ESG) indicators of Dadaba Group for the year ended 31 December 2024. It is intended to provide stakeholders with confidence that the reported indicators, in all material respects, are prepared in accordance with the criteria described below.

An independent assurance practitioner was engaged by Dadaba Group to perform a limited assurance engagement on the selected indicators. This Statement summarises the scope of work performed and the practitioner's conclusion.

1. Subject Matter

The subject matter of this limited assurance engagement comprised selected quantitative ESG indicators for Dadaba Group for the year ended 31 December 2024. These indicators included, but were not limited to, total energy consumption, Scope 1 and 2 greenhouse gas emissions, total recordable injury frequency rate, lost-time injury frequency rate, and total community investment spend for the Group's core entities.

The specific list of indicators and organisational boundaries covered in the engagement is defined in the detailed assurance plan agreed between Dadaba Group and the independent practitioner.

2. Criteria

The indicators were prepared by Dadaba Group in accordance with internally developed methodologies that draw on the Greenhouse Gas Protocol Corporate Standard, selected Global Reporting Initiative (GRI) Standards and other recognised industry practices, as described in the Dadaba Group ESG Data Book 2024.

These methodologies constitute the criteria against which the practitioner evaluated the subject matter for the purpose of forming a limited assurance conclusion.

3. Responsibilities of Management

Dadaba Group's management is responsible for the preparation and fair presentation of the selected indicators in accordance with the defined criteria, and for designing, implementing

and maintaining internal controls to ensure that the indicators are free from material misstatement, whether due to fraud or error.

Management is also responsible for identifying and complying with applicable laws and regulations, and for selecting the ESG topics and indicators to be reported.

4. Responsibilities of the Independent Practitioner

The independent practitioner's responsibility is to express a conclusion on the selected indicators based on the limited assurance procedures performed. The engagement was conducted in accordance with applicable independent assurance standards, which require the practitioner to plan and perform the engagement to obtain limited assurance about whether the indicators are free from material misstatement.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement. Consequently, it provides less assurance than a reasonable assurance engagement would.

5. Summary of Work Performed

In performing the limited assurance procedures, the practitioner undertook activities including: interviewing key personnel responsible for data collection and reporting; reviewing relevant documentation such as policies, procedures and internal guidance; performing walkthroughs of data collection and consolidation processes; and testing, on a sample basis, the accuracy of underlying data for selected sites and indicators.

The practitioner also assessed whether the indicators were prepared in accordance with the stated criteria and considered the overall presentation of the information in the Dadaba Group ESG Report 2024 and ESG Data Book 2024 to determine whether it was consistent with the practitioner's knowledge obtained during the engagement.

6. Limitations

The engagement was limited to the selected indicators and organisational boundaries defined in the assurance plan. It did not include examination of all information reported by Dadaba Group in its ESG disclosures, nor did it include procedures relating to future-oriented statements, targets or scenario analyses.

Because of the nature of limited assurance procedures, as well as the inherent limitations of data collection and internal control systems, there remains a risk that material misstatements may exist and not be detected.

7. Conclusion

Based on the procedures performed and the evidence obtained, nothing has come to the independent practitioner's attention that causes them to believe that the selected ESG indicators of Dadaba Group for the year ended 31 December 2024 are not prepared, in all material respects, in accordance with the criteria described in the Dadaba Group ESG Data Book 2024.

This conclusion should be read in conjunction with the inherent limitations noted above and does not extend to any other information in Dadaba Group's public disclosures.

8. Recommendations for Continuous Improvement

During the course of the engagement, the independent practitioner shared recommendations with Dadaba Group aimed at strengthening ESG data management and reporting processes. Key themes included: enhancing documentation of methodologies and assumptions; further automating data collection; expanding internal review procedures; and progressively aligning disclosures with evolving regulatory requirements and global standards.

Dadaba Group has committed to reviewing these recommendations and incorporating relevant actions into its ESG roadmap for 2025 and beyond.