

VERIFICATION STATEMENT



It is hereby verified by TÜV AUSTRIA Standards & Compliance that

ALROSA Group

24, Ozerkovskaya nab., Moscow, 1115184 Russia

has declared an environmental claim related to the



Carbon Neutrality of Rough Diamonds of the ALROSA Group Diamond Complex for 2024

with the following attributes assessed and confirmed:

Identification of the Environmental Claim	ALROSA Group Diamond Complex Carbon Footprint of Rough and Polished Diamonds Study Report 2024, dated June 2025
Date of the Declaration	June 2025
Criteria of Developing the Environmental Claim	ISO 14021:2016/Amd 1:2021
System Boundary based on the CRADLE-TO-GATE principle	The product system of production within the framework of the stated declared units
Carbon Footprint of Rough Diamonds (taking into account direct removals of carbon dioxide (CO ₂) by worked-out kimberlite ore from ALROSA Group's primary deposits accumulated in tailing dumps)	- 0.71 kg CO₂e/carat Neutrality principally achieved
Level of Assurance	Limited
Materiality Level	5%

This statement contains additional information in Appendix 1

Statement No. TASC-V-20250610005

Issue date: 2025-06-10

STANDARDS & COMPLIANCE



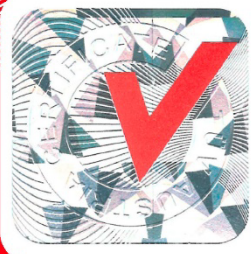
conformity assessment based on ISO/IEC 17029:2019



Dipl. Ing. Pedro Pastrana Socorro
Verification representative

This verification was conducted in accordance with TÜV AUSTRIA Standards & Compliance regulation

VERIFIZIERUNG | VERIFICATION | VÉRIFICATION | VERIFICACIÓN | ВЕРИФИКАЦИЯ



Appendix 1 (sheet 1 of 2)
to the Statement No. TASC-V-20250610005



System Boundary and Cut-offs

The perimeter of the system boundaries for the carbon footprint of products (CFP) quantification includes the following production assets of the ALROSA Group's diamond complex (hereinafter the Group), which are directly related to diamond mining and processing, and are located in Russia:

- PJSC ALROSA - ore mining and concentration, sorting and grading of rough diamonds;
- JSC Severalmaz - ore mining and concentration;
- JSC Almazy Anabara - ore mining and concentration;
- JSC Production Corporation Kristall - polished diamonds manufacturing.

The Group's product system for the purposes of calculating the carbon footprint of products is defined by the following list of products:

- rough diamonds;
- polished diamonds.

The declared units within the production system are:

- 1 carat of produced rough diamonds;
- 1 carat of manufactured polished diamonds.

The quantitative assessment of CFP for a declared unit is performed and presented based on the cradle-to-gate principle. According to the cradle-to-gate principle, processes and operations within the boundaries of the Group production sites are considered, taking into account upstream processes in the product life cycle. The Group's production sites are included in the quantitative assessment of greenhouse gas emissions and removals within the CFP if their production processes are included within the boundaries of the production system.

The boundaries of the quantitative assessment of the CFP do not include greenhouse gas emissions associated with mineral exploration, personnel transportation, the maintenance of shift camps, production bases, winter roads, garages for general-purpose and passenger vehicles, administrative buildings, as well as energy supply to populated areas in the regions of the Group's production activities. As part of the assessment of indirect non-energy emissions, only those goods (raw and other materials, fixed assets, fuel) were taken into account which are directly involved in the processes of rough diamonds mining and polished diamond production. At the same time, since the ore mined during the reporting period can be processed both in the current and subsequent periods, the quantitative assessment is based on the amount of ore processed during the current period.

In general, all elementary flows relevant to the production system should be included in the life cycle assessment. However, not all processes and elementary flows are appropriate for consideration because their contribution to GHG emissions may be quantitatively insignificant. For the purposes of calculating the carbon footprint of products, the following criteria are established to exclude such processes and elementary flows from consideration:

- processes not related to rough diamonds and polished diamond production activities;
- processes related to production (cradle-to-gate) and transportation to the Group's facilities of purchased raw and other materials whose value is less than 1% of the total value of purchased raw and other materials;
- processes related to the production (cradle-to-gate) and transportation to the Group's facilities of purchased fixed assets whose value is less than 1% of the total value of the acquired fixed assets.



Verification Activities

The following were the verification activities undertaken:

- evaluation of the monitoring and control systems through interviewing employees, observation & inquiry;
- analysis of the presented and additional information;
- verification of the data through sampling recalculation, retracing, cross checking, reconciliation.

The data verified during verification are historical in nature.

The quantification and reporting of the CFP have been independently verified by TÜV AUSTRIA Standards & Compliance against the specifications defined in ISO 14067:2018.

ALROSA Group Diamond Complex Carbon Footprint of Rough and Polished Diamonds Study Report 2024 is the responsibility of ALROSA Group and is historical in nature. ALROSA Group is responsible for the preparation and fair presentation of the GHG statement in accordance with the established criteria. The Report is prepared using the following international standards and guidelines for GHG reporting: ISO 14067:2018 Greenhouse gases – Carbon footprint of products – Requirements and guidelines for quantification, ISO 14040:2006 Environmental Management – Lifecycle assessment – Principles and framework, ISO 14044:2006 Environmental management – Lifecycle assessment – Requirements and guidelines, and ISO 14064-1:2018 Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals.

The verification activity has been carried out in accordance with ISO 14064-3:2019, the principles of ISO 14065:2020 and ISO/IEC 17029:2019. The verification activities applied in a limited level of assurance are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

