



Airbus SE

Limited assurance report by the independent auditor on the “cradle-to-gate” metrics for commercial aircrafts for the year ended December 31, 2024

EY & Associés



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This is a free translation into English of the limited assurance report by the independent auditor on the “cradle-to-gate” metrics for commercial aircrafts for the 31st of December 2024 year-end issued in French and it is provided solely for the convenience of English-speaking users.

To the Board of Directors,

In accordance with the engagement entrusted to us by management, we have carried out a limited assurance engagement on the “cradle-to-gate” metrics for commercial aircrafts (hereinafter the “Information”), with respect to the “Airbus Commercial cradle-to-gate emissions 2025 on FY 2024 Issue #1” framework of the Entity (hereinafter the “Criteria”), presented in the Framework for the year ended December 31, 2024.

Conclusion in the form of limited assurance

Based on the procedures we performed as described in the section “Nature and Scope of Work” and the evidence obtained, we did not identify any material misstatements that causes us to believe that the Information has not been prepared, in all material respects, in accordance with the Criteria.

Preparation of the Information

The absence of a generally accepted and commonly used reference framework or established practices on which to rely to assess and measure the Information allows for the use of different, yet acceptable, measurement techniques, which may affect comparability between entities and over time.

Consequently, the Information should be read and understood with reference to the criteria, the key elements of which are available upon request. These criteria were specifically designed for the calculation of the Information and, therefore, the Information subject to this engagement may not be suitable for other purposes.

Inherent limitations in the preparation of the Information

As mentioned in note “2. Methodology and assumptions” of the criteria, the Information may be subject to inherent uncertainty arising from the state of scientific or economic knowledge and from the quality of external data used. Certain information is sensitive to the methodological choices, assumptions and/or estimates applied in their preparation.

In particular, as mentioned in note “2. Methodology and assumptions” of the criteria, the calculations used to determine greenhouse gas emissions for scope 3 category 3.1 purchased goods and services and category 3.2 capital goods are based on monetary emission factors published by the IAEG. It is not our responsibility to challenge these emission factors published by the IAEG.

Entity’s responsibilities

Entity’s management is responsible for:

- selecting or establishing appropriate criteria to prepare the Information;



- preparing the Information in accordance with the criteria;
- designing, implementing and maintaining the internal control that it deems necessary to ensure that the Information is prepared free from material misstatement, whether due to fraud or error.

Independent practitioner's responsibilities

We are responsible:

- to plan and perform the engagement so as to obtain limited assurance that the Information is free from material misstatement, whether due to fraud or error;
- to express an independent conclusion based on the evidence we have obtained;
- to communicate our conclusion to the Board of Directors of Airbus SE.

As we are required to express an independent conclusion on the Information as prepared by management, we are not permitted to be involved in the preparation of the said Information, as this could impair our independence.

Professional standards applied

Our work described below was performed in accordance with the international standard ISAE 3000 (Revised) - Assurance Engagements Other than Audits or Reviews of Historical Financial Information, issued by the IAASB (International Auditing and Assurance Standards Board).

Our independence and quality management

Our independence is defined by the IESBA Code of Ethics (International Code of Ethics for Professional Accountants, including Independence Standards).

Furthermore, we apply the International Standard on Quality Management 1, which requires establishing and implementing a quality management system comprising documented policies and procedures designed to ensure compliance with ethical requirements, professional standards, and applicable legal and regulatory provisions.

Nature and Scope of Work

We planned and performed our work considering the risk of material misstatements that would cause us to believe that the Information has not been prepared in accordance with the Criteria. Based on our professional judgement, we performed the following procedures in particular:

- assessing whether the criteria are appropriate in terms of relevance, completeness, reliability, neutrality and understandability, considering, where applicable, industry good practices;
- reviewing the documentary sources used and conducting interviews with relevant personnel to analyse how the criteria were deployed and applied;
- testing the Information and related calculations using 2024 deliveries, 2024 scope 1 and scope 2 market-based greenhouse gas emissions, 2023 scope 3 category 3.1 purchased goods and services and category 3.2 capital goods, and the Maximum Zero Fuel Weight for each aircraft model.



The procedures performed as part of a limited assurance engagement are less extensive than those required for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than that which would have been obtained had a reasonable assurance engagement been performed.

Paris-La Défense, 17 April 2026

The independent verifier
French original signed by

EY & Associés
Frédéric Papon