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Independent Limited Assurance Report to the Directors of Civil Aviation Authority on selected scope 1, 2 and 3 Greenhouse Gas emissions and energy consumption used to calculate emissions for the year ended 31 March 2026

BDO LLP was engaged by Civil Aviation Authority ('CAA') to perform an independent limited assurance engagement on CAA's scope 1, 2 and 3 Greenhouse Gas ('GHG') emissions and energy consumption used to calculate emissions for the year ended 31 March 2026.

The selected subject matter information comprises CAA's scope 1, 2 and 3 GHG emissions and energy consumption used to calculate emissions within the 2026 Annual Report and Accounts and listed in Appendix 1 for the year ended 31 March 2026 (the "subject matter information").

The selected subject matter information has been prepared by CAA. The criteria used in the preparation of the selected subject matter information is the CAA reporting methodology (the "Criteria") as set out on: CAP3276A: Streamlined Energy and Carbon Reporting (SECR) Summary: Basis of Preparation and Methodology | UK Civil Aviation Authority

Other than the subject matter information identified above, we have not performed assurance procedures on any other information included within the 2026 Annual Report and Accounts, and accordingly we do not express a form of assurance conclusion on information other than the subject matter information as stated in Appendix 1.

The subject matter information must be read and understood together with the Criteria. CAA are solely responsible for selecting and applying the Criteria. The Criteria were specifically designed for the preparation of the subject matter information included within the 2026 Annual Report and Accounts. As a result, the subject matter information may not be suitable for any other purpose.

Comparative information

The comparative information presented in the 2026 Annual Report and Accounts for the years ended 31 March 2024 and 31 March 2025 was subject to assurance engagements conducted by us. Our assurance reports dated 03 June 2024, and 30 May 2025 expressed limited assurance conclusions on that information. These conclusions were unmodified.

Responsibilities of the Directors of Civil Aviation Authority

The Directors of Civil Aviation Authority are responsible for:

- The preparation and selection of the scope 1, 2 and 3 GHG emissions and energy consumption used to calculate emissions, in accordance with CAA reporting methodology. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of CAA reporting methodology, that is free from material misstatement, whether due to fraud or error;

- Establishing and maintaining appropriate internal control relevant to the preparation of the Subject Matter Information that is free from material misstatement, whether due to fraud or error' and

- Selecting appropriate reporting criteria against which the Subject Matter is to be evaluated and ensuring the Reporting Criteria is relevant and appropriate.

Our Responsibilities

Our responsibility is to perform a limited assurance engagement on the subject matter information and express a conclusion based on the procedures we have performed and the evidence we have obtained.

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We conducted our engagement in accordance with the International Standard on Assurance Engagements 3410 Assurance Engagements on Greenhouse Gas Statements ("ISAE 3410") issued by the international Auditing and Assurance Standards Board ("IAASB") and our terms of engagement.

That standard requires that we plan and perform this engagement to obtain limited assurance about whether the selected Subject Matter information is free from material misstatement.

Independence and Quality Management

In performing our engagement, we have complied with the independence and other ethical requirements of the Institute of Chartered Accountants in England and Wales (ICAEW) Code of Ethics which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, and which is at least as demanding as the applicable provisions of the International Ethics Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants.

The firm applies International Standard on Quality Management (UK) 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Summary of the Work Performed

We exercised professional judgment and maintained professional scepticism throughout the engagement. We planned and performed our procedures to obtain evidence that is sufficient and appropriate to obtain a meaningful level of assurance over the subject matter information to provide a basis for our limited assurance conclusion.

The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risk of material misstatement, whether due to fraud or error. Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.

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. A limited assurance engagement primarily consists of making enquiries of persons responsible for preparing the subject matter information and related information and applying analytical and other appropriate procedures. 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.

With respect to our limited assurance conclusion, the primary procedures performed were based on our professional judgement and included:

- Evaluating the appropriateness of the Reporting Criteria used to measure and disclose the subject matter information against industry standards and market practice.
- Conducting interviews with management and relevant personnel to understand how the Criteria were applied, and to obtain relevant information and data used in measuring and reporting the subject matter information.
- Obtaining an understanding of the systems and processes for collecting, reporting and consolidating the subject matter information, including obtaining an understand of internal controls relevant to the measurement and recording of the subject matter information, but not for the purpose of expressing an opinion on the effectiveness of the CAA's internal control framework.

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- Performing an analytical review of the data underlying the subject matter information, including comparison with the previous reporting period and a consideration of trends in the data, and inquiring of management to understand any significant unexplained variances.
- For selected samples, checking the mathematical calculations and formulae applied in the measurement of the subject matter information.
- Obtaining an understanding of the estimation methodologies used by CAA and comparing these to industry standards and market practice to check they are reasonable.
- Reading other information presented across the 2026 Annual Report and Accounts and consider whether the other information is materially inconsistent with the subject matter information or knowledge obtained during the assurance engagement.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion against the Criteria. While CAA's subject matter information may be informed by the need to satisfy wider legal or regulatory requirements, the scope of work and our conclusions do not constitute assurance over compliance with those wider legal or regulatory requirements and is restricted to the identified subject matter in this report.

Inherent limitations in preparing the Selected Information

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the selected Subject Matter information and the methods used for determining such information. The absence of a significant body of established practice on which to draw allows for the selection of different but acceptable measurement techniques which can result in materially different measurements and can impact accuracy and comparability.

Amongst other selected subject matter information, Greenhouse Gas quantification is unavoidably subject to inherent uncertainty as a result of both scientific and estimation uncertainty and for other non-financial performance information the precision of different measurement techniques may also vary. Furthermore, the nature and methods used to determine such information, as well as the measurement criteria and the precision thereof, may change over time. Our conclusion is based on historical information and the projection of any information or conclusions contained in this report to any future periods would be inappropriate.

Our limited assurance conclusion

Based on the procedures described in this report, and evidence we have obtained, nothing has come to our attention that causes us to believe the subject matter information for the year ended 31 March 2026, has not been prepared, in all material aspects, in accordance with the CAA reporting methodology's.

Our conclusion is to be read in the context of the remainder of this report, including the "Inherent limitations in preparing the subject matter information".

Other Information

Management of the Company is responsible for the other information. The other information comprises the information included in the 2026 Annual Report and Accounts. Our conclusion on the subject matter information does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our assurance engagement on the subject matter information, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the subject matter information or our knowledge obtained in the assurance engagement, or otherwise appears to be materially misstated. As

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explained above, our conclusion does not extend to the other information and, accordingly, we do not express any form of assurance thereon.

Intended use of our report

Our report is prepared to meet the agreed requirements specified by the directors of Civil Aviation Authority, solely for their use and benefit, in accordance with the Engagement Letter between us dated 03 March 2026 and for no other purpose. Our report should not therefore be regarded as suitable to be used or relied on by anyone other than the directors of Civil Aviation Authority for any purpose or in any context. Any party or person other than Civil Aviation Authority who obtain access to our report or a copy thereof and choose to rely on our report (or any part thereof) will do so at their own risk. To the fullest extent permitted by law, we accept no responsibility and deny any liability to any party, other than the directors of Civil Aviation Authority for our work, for the assurance report we will issue, and for the conclusions we reach, except where terms are expressly agreed in writing.

Signed by:
BDO LLP
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BDO LLP
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08 July 2026

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Appendix 1: CAA's scope 1, 2 and 3 GHG emissions and energy consumption used to calculate emissions for the year ended 31 March 2026 (the "subject matter information")

Activity	FY26 GHG Emissions (tCO_2e)
Emissions from combustion of natural gas and oil (Scope 1)	279.3
Emissions from combustion of fuel for transport purposes (Scope 1)	5.1
Emissions from purchased electricity (Scope 2)	298
Emissions from electricity for transport purposes (Scope 2)	1.3
Total gross GHG emissions (scope 1 and 2)	**583.7**
Emissions from business mileage claimed by employees and from car rentals (Scope 3)	577
Emissions from waste in generated in operations (Scope 3)	40.4
Emissions from business travel by rail (Scope 3)	2,968.5
Emissions from business travel by air (Scope 3)	0.3
Total gross GHG emissions (consolidated scope 1, 2 and 3)	**4,169.9**
Activity	**FY26 Energy Consumption (MWh)**
Total gas and oil consumption for combustion purposes	1,526.8
Total annual transport fuel	21.4
Total annual purchased electricity consumption	1,683.8
Total annual purchased electricity for transport purposes	7.6
Total from business mileage claimed by employees and from car rentals	2,388.3
Total annual energy consumption used to calculate emissions	**5,627.9**