



Airbus SE

Year ended the December 31, 2023

Independent practitioner's limited assurance report on a selection of consolidated non-financial information

EY & Associés



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Year ended December 31, 2023

Independent practitioner's limited assurance report on a selection of consolidated non-financial indicators

To the Board of Directors,

In accordance with your request and in our capacity as independent practitioner of Airbus SE (hereafter the "Entity"), we present our conclusion on a selection of consolidated non-financial indicators for the year ended December 31, 2023 presented in section "6.1.17 ESG Data Board" of the Board of Directors' report (hereafter the "Board report") detailed in Appendix 1 (hereafter the "Information") with regard to the basis of preparation set out in paragraph "Methodology and assumptions" of section "6.1.17 ESG Data Board" of the Board report (hereafter the "Criteria").

Limited assurance conclusion

Based on the procedures we have performed as described in the "Summary of the work we performed as the basis for our assurance conclusion" section and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Information has not been prepared, in all material respects, in accordance with the Criteria.

Comments

The 2022 market-based scope 2 has been restated mainly due to the correction of Renewable Electricity Certificates accounting, as mentioned in the "Emissions restatements" notes in paragraph "Methodology and assumptions" of section "6.1.17 ESG Data Board" of the Board report.

The calculation methodology applied by the Entity relating to the lost time injury severity rate was modified to reflect change in allocation of lost time days to the reporting period as mentioned in Note 3 of paragraph "I. Introduction" of section "6.1.9 Health and safety" of the Board report.

These resulted in adjustments to the 2022 published indicator values in the Board report.

Our conclusion is not qualified in respect of these matters.



Preparation of the Information

The absence of a commonly used generally accepted reporting framework or a significant body of established practice on which to draw, evaluate and measure sustainability information allows for different, but acceptable, measurement techniques that can affect comparability between entities and over time.

Consequently, the Information needs to be read and understood with the Criteria, which the Entity has used to prepare the Information.

Inherent limitations to the preparation of the Information

As discussed in paragraph “Methodology and assumptions” of section “6.1.17 ESG Data Board” of the Board report, the Information can be subject to an inherent uncertainty given the current scientific or economic knowledge, and the quality of external data used. Some information is sensitive to the methodological choices, assumptions used and/or estimates considered to prepare the Information as presented in the Board report.

The Entity’s responsibilities

It is the responsibility of the Entity:

- to select the non-financial indicators to be disclosed as part of the Information and establish suitable Criteria;
- to prepare the Information in accordance with the Criteria, of which a summary is included in the Board report and available on request at the Entity’s headquarters;
- to design, implement and maintain internal control over information relevant to the preparation of the Information that is free from material misstatement, whether due to fraud or error.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Information is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the Entity.

Nonetheless, it is not our role to give an opinion on the entire Board report for the year ended December 31, 2023 or on the compliance with other applicable legal provisions.

As we are engaged to form an independent conclusion on the Information as prepared by Management, we are not permitted to be involved in the preparation of the Information as doing so may compromise our independence.



Professional standards applied

We performed a limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (revised), "Assurance Engagements Other than Audits or Reviews of Historical Financial Information", issued by the International Auditing and Assurance Standards Board.

Our independence and quality management

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies International Standard on Quality Management 1, which requires us 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.

Means and resources

Our procedures mobilized the skills of 11 people and took place between September 2023 and February 2024 for a total duration of about twenty-five weeks.

Summary of the work we performed as the basis for our assurance conclusion

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Information is likely to arise. The limited assurance procedures we performed were based on our professional judgment and included, but were not limited to:

- Evaluating the suitability of the Criteria in terms of its relevance, comprehensiveness, reliability, neutrality and understandability by taking into consideration, if relevant, the best practices of the industry.
- Interviewing around 20 corporate personnel from the Health and Safety, Human Resources, Human Rights, Legal, Purchasing, Sustainability and Environment departments to understand the reporting process at the group, entity and site levels, including Management's processes to identify Airbus SE' sustainability material topics.
- Conducting virtual and in-person site procedures at Airbus locations on a sample basis, based on our professional judgement, to evidence site level data collection and reporting to the group as well as to identify completeness of the sustainability performance data and statements included within the Information:
 - Undertaking analytical procedures of the quantitative disclosures to verify the appropriate consolidation of the collected data as well as the consistency of their evolutions;
 - On a sample basis, based on our professional judgement, re-performing calculations to check the accuracy of claims within the Information;



- On a sample basis, based on our professional judgement, agreeing qualitative and quantitative statements within the Information and underlying data to source information to assess the completeness of claims, including the analysis of invoices, incidents reports, waste manifests and product datasheets. This work was carried out with a selection of contributing entities listed below for the environmental indicators: AI Toulouse, AI Blagnac, AD Toulouse, AI Hamburg, ASA Hamburg, ASA Nordenham, AD Friedrichshafen, PAI Augsburg, AI Broughton, AH Marignane, AH Fort Erie, AI Mobile FAL, AI Singapore Training center, Satair Singapore, AI Singapore, Oversize transport function, which cover between 38% and 57% of the consolidated data selected for these tests (38% of water consumption, 47% of total waste production, 55% of total energy consumption, 43% of total scopes 1 and 2 CO₂ emissions and 57% of number of lost time injuries for the 2023 reporting period);
- Reviewing other information within the Board report for consistency and alignment to other quantitative and qualitative information within the Information.

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 we performed a reasonable assurance engagement.

Paris-La Défense, February 14, 2024

The Independent Practitioner
EY & Associés

Frédéric Papon
Partner, Sustainability



Annex 1

Business integrity
Number of E&C e-learning sessions delivered to employees Number of data privacy e-learning sessions delivered to employees
Diversity & Human resources
Active workforce (by segment, geographical area, age, gender) Women in total active workforce Total training hours Number of classroom training Number of digital training
Environment
Total energy consumption (excluded electricity generated by CHP on site for own use) Energy intensity (per Total Revenues) Energy consumption from stationary sources Energy consumption from non-renewable sources Energy consumption from renewable or low-carbon sources Energy consumption from mobile sources Total Scope 1 + Scope 2 GHG emissions Total Scope 1 + Scope 2 GHG emissions related to TCO defined scope Total direct GHG emissions (Scope 1) Total indirect GHG emissions (Scope 2) Scopes 1&2 GHG intensity (per Total Revenues) Indirect GHG emissions - Category 6 - Business Travel (Scope 3) Indirect GHG emissions - Category 11 - Use of Sold Products - Comm. aircraft, IEA-SDS SAF uptake GHG efficiency for delivered commercial aircraft (as per SBTi-validated target) Indirect GHG emissions - Category 11 - Use of Sold Products - Comm. aircraft, "no SAF" scenario GHG efficiency for delivered commercial aircraft ("no SAF" scenario) Indirect GHG emissions - Category 11 - Use of Sold Products - Other products Indirect GHG emissions - Category 1 - Purchased Goods and Services Total VOC emissions Total water withdrawal (note: formerly reported as "consumption") Total water consumption related to TCO defined scope Total waste production, excluding exceptional waste Material recovery rate
Respect for human rights
Number of participants who have completed e-learning modules on human rights and modern slavery
Health & Safety
Rolling 12 months Employee Lost Time Injury Frequency Rate Employee Lost Time Severity rate Training hours dedicated to Health and Safety Number of employees trained on Health and Safety Number of executives that attended an "Leadership Masterclass on Environment and Health & Safety" Number of employees having attended "EHS Certificate" modules 1&2
Product Safety
Fatal Accident Rate 10 year moving average fatal accident rate (per million flights) - for entire industry Percentage of SMS officers nominated Percentage of SMS officers trained
Supply Chain
Percentage of identified high risk suppliers, who have undergone a sustainability assessment