

# Assurance Statement

## Context

ETSverification GmbH has been engaged by Delta Air Lines Inc. to perform an independent verification of carbon inventory data with reasonable assurance on Scope 1, Scope 2 and limited assurance Scope 3 emissions for the reporting year 2025 as presented in summary within Delta’s 2025 GHG Report GHG assertion. A summary of the emissions data reported by the operator is given in the table below:

Description	Verification Result metric tons CO <sub>2</sub> e
<b>Total Scope 1</b>	<b>39,301,990</b>
<b>Total Scope 2</b>	<b>116,107</b>
<b>Total Scope 3</b>	<b>22,857,305</b>
<b>Sum of Emissions (1 + 2 + 3)</b>	<b>62,275,402</b>
Biogenic TTW Emissions SAF	203,346

Biogenic TTW emissions are reported separately from Scope 1, 2, 3 emissions, consistent with the GHG protocol

All other information in the Delta Air Lines 2025 Sustainability Report is not subject to our assurance engagement, and we do not report and do not opine this information.

The Sustainability Department of Delta Air Lines is responsible for the preparation and presentation of the Delta Air Lines Inc. 2025 Sustainability Report, including the reported annual corporate carbon footprint and related information presented therein.

We are responsible for providing an Assurance Statement on the reported annual emissions data presented in the table above. ETSverification GmbH disclaims any liability or responsibility to a third party for decisions, whether investment or otherwise, based on this Assurance Statement.

## Criteria

The criteria used by Delta Air Lines Inc. to report the carbon inventory data is the Greenhouse Gas Protocol – “A Corporate Accounting and Reporting Standard” (Revised Edition).

We conducted the independent audit based on the following verification criteria:

- ISO/IEC 17029:2019 - Conformity assessment  
General principles and requirements for validation and verification bodies.
- ISO 14064-3:2019 – Greenhouse Gases  
Specification with guidance for the validation and verification of greenhouse gas emissions and removals.
- ISO 14065:2020  
General principles and requirements for bodies validating and verifying environmental information.
- The GHG Protocol (Revised Edition)  
Corporate Accounting and Reporting Standard

## Responsibilities

Delta Air Lines Inc is solely responsible for the preparation and reporting of its carbon inventory data, for any information and assessments that support the reported data, for determining the group’s objectives concerning carbon information and management, and for establishing and maintaining appropriate performance management and internal control systems from which reported information is derived.

In accordance with the verification contract, it is our responsibility to form an independent opinion, based on the examination of information and data presented in the Carbon Footprint report, and to report that opinion to Delta Air Lines. We also report if, in our opinion:

- the carbon inventory data is or may be associated with misstatements (omissions, misrepresentations, or errors), non-conformities; or
- the verification team/verifier has not received all the information and explanations that it requires to conduct its examination; or
- improvements can be made to the group’s performance in monitoring and reporting carbon inventory data.


We conducted our examination having regard to the verification criteria documents listed above. This involved an on-site inspection, which took place on 9. - 10. February 2026 at premises of Delta Air Lines Inc., 1030 Delta Blvd Atlanta, Georgia, 30354, United States. Here we interviewed the staff responsible to familiarize with the accounting process and to gain and limited assurance that the amounts and disclosures relating to the data have been properly prepared in accordance with the requirements of the Greenhouse Gas Protocol in terms of relevance, completeness, consistency, transparency, and accuracy. This also involved assessing where necessary estimates and judgements made by Delta Air Lines Inc. in preparing the data and considering the overall adequacy of the presentation of the data in the 2025 Sustainability Report.

## Independence statement


We confirm that ETSverification GmbH and the verification team are independent of the Delta Air Lines Inc. and have not assisted in any way with the development of the carbon inventory or in the preparation of any text or data provided in the 2025 Sustainability Report, except for this Assurance Statement.

## Opinion

ETSverification GmbH conducted the verification of the carbon inventory data reported by the Delta Air Lines Inc. in its 2025 Sustainability Report and presented above. Based on the verification work undertaken and a site visit (dated 9. - 10. February 2026) interviews and walkthrough of the data, and assessment of technical assumptions and judgments to gain reasonable assurance for Scope 1 and Scope 2 and limited assurance for Scope 3, that the data is fairly stated and contains no material misstatements or material non-conformities. Some few recommendations for improvement have been made in the full verification report and submitted to the persons responsible.



(signature)



Dipl.-Chemie-Ing. (FH),  
Dipl.-Wirt.-Ing. (FH)  
Guido Harling  
Verifizierung von  
Luftverkehrsemissionen  
Von der Industrie- und Handelskammer öffentlich bestellter und vereidigter Sachverständiger

Guido Harling  
CEO & lead auditor

Münster (Germany), April 29<sup>th</sup>, 2026