

September 19, 2024

Independent Limited Assurance Verification Statement to Century Casinos, Inc.
CY2023 Greenhouse Gas Emission, Water, and Waste Verification

To Whom it May Concern:

Century Casinos, Inc. (CNTY) engaged Trinity Consultants, Inc. (Trinity or the "Verifier") for verification services for CNTY's Calendar Year (CY) 2023 corporate Greenhouse Gas (GHG) emissions, water, and waste inventory. The verification scope is defined as an independent and objective review of the emissions data reported for Scope 1, Scope 2, water, and waste categories for CY2023. The verification was completed based on the ISO 14064-3:2019 standard, Greenhouse Gases – Part 3: Specification with Guidance for the Verification and Validation of Greenhouse Gas Statements, in addition to the GRI 303: Water and Effluents 2018 and GRI 306: Waste 2020 topic standards.

This letter and the verifier's project deliverables, including the opinion(s), are addressed to CNTY and are solely for CNTY's benefit in accordance with the terms of the contract. The scope of this verification is limited assurance. Verification activities applied in a *limited level of assurance* are less extensive in nature, timing, and scope in comparison to a *reasonable level of assurance*.

Following our engagement contract with CNTY and for the avoidance of doubt, we confirm that our Scope 1 and Scope 2 GHG emissions, water, and waste verification incorporated the following matters:

1. Boundaries of the reporting company covered by the assurance report and any known exclusions:

- **Operational control of CNTY's facilities (casinos, offices).**
- **Global operations.**

2. Emissions and environmental data verified – broken down by relevant Scope 1, Scope 2, water, and waste categories with figures given; option to include other relevant data that has been verified with figures:

- **CY2023**
 - Scope 1: 16,436.92 t CO₂e
 - Scope 2 (location-based): 34,375.26 t CO₂e
 - Scope 2 (market-based): 34,176.20 t CO₂e
 - Water Withdrawal: 24,903,674.20 ft³
 - Water Reuse: 125,125.00 ft³
 - Waste (excluding horse waste): 3,562.04 t
 - Waste (recycling, reuse, waste to energy): 457.81 t
 - Waste (horse waste): 15,171.00 t

3. Period covered (e.g., '12 months to DD MM YY'):

- **CY2023: From January 1, 2023 through December 31, 2023**

4. GHG calculation and reporting protocols including, but not limited to:

- **World Resources Institute (WRI) / World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol - A Corporate Accounting and Reporting Standard.**
- **WRI / WBCSD Scope 2 Guidance (amendment to the GHG Protocol Corporate Standard).**
- **AR4 global warming potentials (GWP).**
- **Department for Environment Food and Rural Affairs (DEFRA) Emission Factors.**
- **U.S. EPA Emission & Generation Resource Integrated Database (eGRID) Emissions Factors.**
- **International Energy Agency (IEA) Emissions Factors.**

5. Verification standard used:

- **ISO 14064-3:2019**

6. Assurance opinion (including level of assurance and any qualifications):

This verification statement attests with a limited assurance that CNTY's CY2023 corporate GHG emissions, water, and waste inventory is assured of being free of material misstatements for each category of emissions and environmental (i.e., the estimated percent error/discrepancy is less than 5% of the verified total for each scope of emissions and category of water and waste data).

7. Verification provider and accreditations (if relevant):

Trinity Consultants is an international consultancy with over 45 years of experience developing, reviewing, and providing assurance on emission inventories of all types – including GHG inventories. Professional competence, due diligence, and impartiality were exercised via:

- **Independence** – Neither Trinity Consultants nor Verification Team members had any participation in development of the enterprise-wide GHG inventory for CNTY. The team maintained objectivity throughout the GHG and environmental assurance process and made determinations based on objective evidence gathered and generated during the evaluation.
- **Ethical Conduct** – The Verification Team demonstrated discretion and observed appropriate confidentiality procedures throughout the GHG and environmental assurance process.
- **Fair Presentation** – The findings and conclusions presented in this report are presented truthfully and accurately. No significant obstacles were encountered in executing the verification.
- **Due Professional Care** – The Verification team members possess several years of collective experience in developing and reviewing GHG, water, and waste inventories. Due professional care and judgment were exercised in conducting the inventory assurance.

8. Lead verifier name and relevant accreditations/professional membership (if relevant):

Grace Saunders, MA

- **Senior Consultant at Trinity Consultants**

The verifier has extensive experience in conducting GHG emissions, water, and waste quantification and auditing for various types of facilities and has an excellent understanding of the methodology for the verification of greenhouse gas emissions, water, and waste data.

TRINITY CONSULTANTS

Grace Whitney Saunders

Grace Saunders
Senior Consultant – Sustainability Services