

Environmental

Sustainability *Report*

— GHG EMISSIONS ASSESSMENT FROM 2025 DATA

PREPARED BY





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CHIEF EXECUTIVE OFFICER

A WORD FROM OUR CEO

At Action Aviation, we take our environmental responsibility seriously while continuing to connect the world through business aviation. Aviation plays a vital role in enabling global mobility and opportunity, but with that comes a duty to reduce our environmental impact. This second year of carbon accounting marks an important step: not just measuring, but tracking our progress.

A 23% reduction in total emissions, now including upstream fuel lifecycle impacts, shows that operational excellence and environmental stewardship can go hand in hand.

At Action Aviation, we're not just flying, we're flying forward, with purpose.

Second year. *Clear progress.*

Action Aviation completed its second annual greenhouse gas inventory for calendar year 2025, following the GHG Protocol Corporate Standard. This report covers the company's operational emissions: owned vehicles, business travel, procurement, and waste.

The reduction was driven by lower business travel spending, the removal of a leased vehicle from the fleet, and reduced procurement. Per-employee intensity dropped by 37.4%, even as the team grew from 17 to 20.

New for 2025 · Four new reporting categories: upstream fuel emissions, European rail travel, printing and stationery, and office waste.

FIGURE 1 · HEADLINE METRICS





A global brokerage, now in its *second year* of accounting.

Action Aviation is a global aircraft brokerage and aviation services provider, headquartered in Dubai, UAE. The company specializes in aircraft sales, acquisitions, and bespoke aviation solutions for a diverse international clientele. With a strong presence across key markets, Action Aviation is a recognized name in the business aviation sector, known for its expertise and discretion.

In 2025, the team grew to **20 employees**, comprising 14 office-based staff and 6 crew members, up from 17 in the prior year. The company operates office space in the Dubai Airport Freezone (DAFZA), where utilities are managed by the Freezone Authority.

As part of a broader effort to align with evolving industry standards and environmental expectations, Action Aviation has committed to annual carbon accounting. Now in its second year, this process reflects the company's intent to understand its environmental footprint, manage it actively, and improve the quality of its reporting over time.

How We Measured

All emissions were calculated following the **GHG Protocol**, the global standard for corporate greenhouse gas accounting.

Figure 2: Scopes of GHG Emissions



Scope 1

Direct emissions from sources that are owned or controlled by the reporting entity. This includes emissions from on-site energy generation, such as boilers and internal combustion engines, as well as emissions from industrial processes.



Scope 2

Indirect emissions from the generation of electricity, heating, or cooling that is consumed by the reporting entity. This includes emissions from power plants and other energy generation facilities that provide energy to the reporting entity.



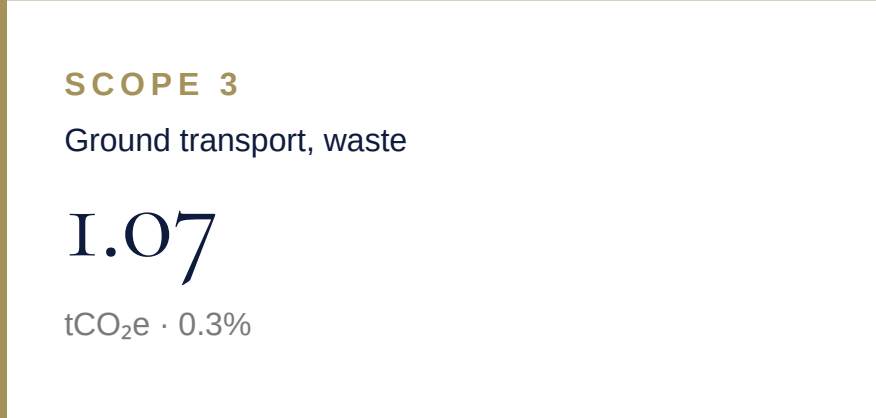
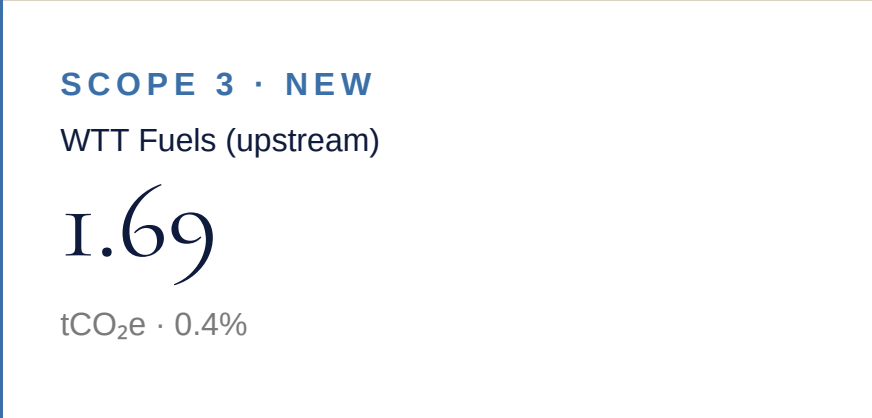
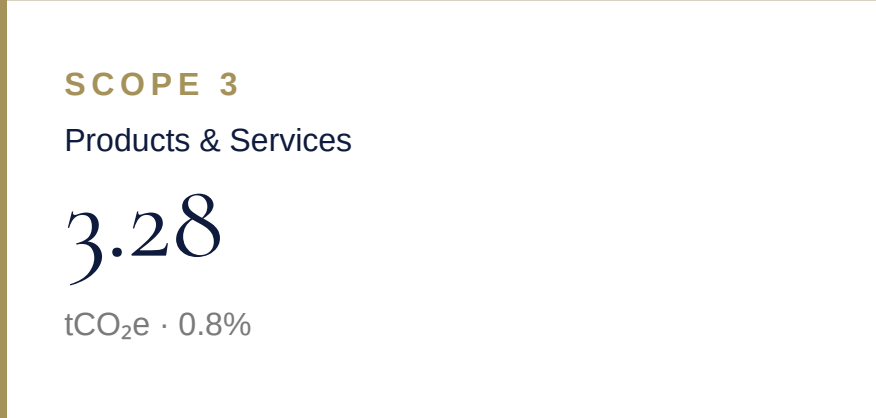
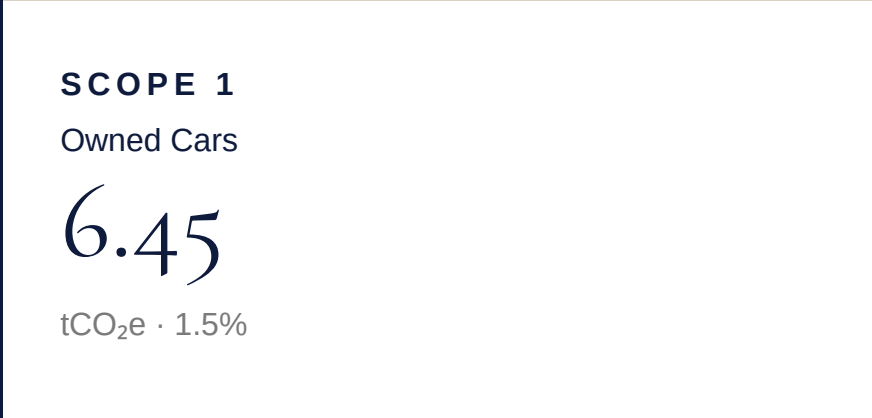
Scope 3

Other indirect emissions that occur in the value chain of the reporting entity but are not included in Scopes 1 or 2. This can include emissions from upstream and downstream activities such as transportation, waste, and employee commuting.

METHODOLOGY

Where physical data was available (fuel spend, kilometres), we converted to litres and applied standard emission factors. Where physical data was unavailable (travel, procurement), we used spend-based emission factors from the EXIOBASE database, converted from EUR to USD at approximately 1.10 EUR/USD. **The 2024 baseline has been restated to include upstream fuel emissions**, ensuring a fair year-over-year comparison.

Numbers *in context.*



Business travel accounts for **97% of operational emissions** . This concentration is typical for a global brokerage with an international client base and frequent cross-border travel.

Scope 1: 6.45 tCO₂e

Two company-owned petrol vehicles in 2025: a Toyota Veloz (18,000 km) and a Rolls Royce (under 5,000 km). Total fuel spend of \$2,000, converted to 2,793 litres at the Dubai pump price of \$0.72/L.

KEY CHANGE

The leased car, which accounted for 81% of 2024 vehicle fuel, is no longer in the fleet. Combined vehicle emissions dropped 74.2%. A Mercedes S Class acquired in 2026 is excluded from this period.

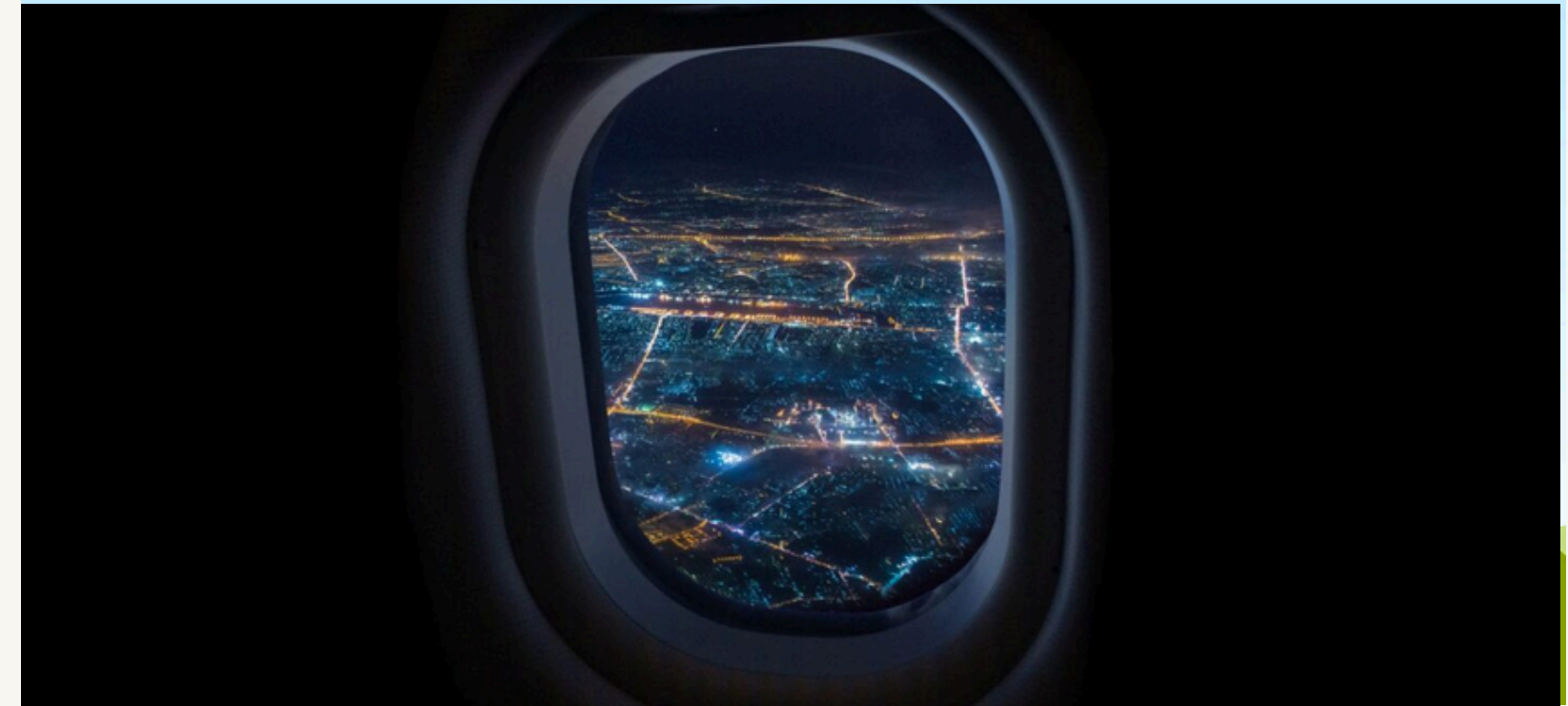


FIGURE 4 · VEHICLE FLEET: 2024 VS 2025

VEHICLE	2024 TCO ₂ E	2025 TCO ₂ E
Lincoln Navigator (owned)	4.33	removed
Toyota Veloz (owned)	0.47	4.32
Rolls Royce (owned)	n/a	2.13
Leased car (Scope 3)	20.19	0.00
Total	24.99	6.45 (-74.2%)

2025 sees big Improvements in *smaller categories*.

Products & Services: 3.28 tCO₂e (down 85.7%). Procurement emissions dropped from 23.02 to 3.28 tCO₂e. The 2024 figure included a one-time IT equipment purchase (\$40,009) that was not repeated. All sub-categories declined.

WASTE · NEW

0.01
tCO₂e

The company is nearly paperless (under 5 kg of paper waste per year).

Tracked for the first time in 2025.

UPSTREAM FUEL (WTT) · NEW

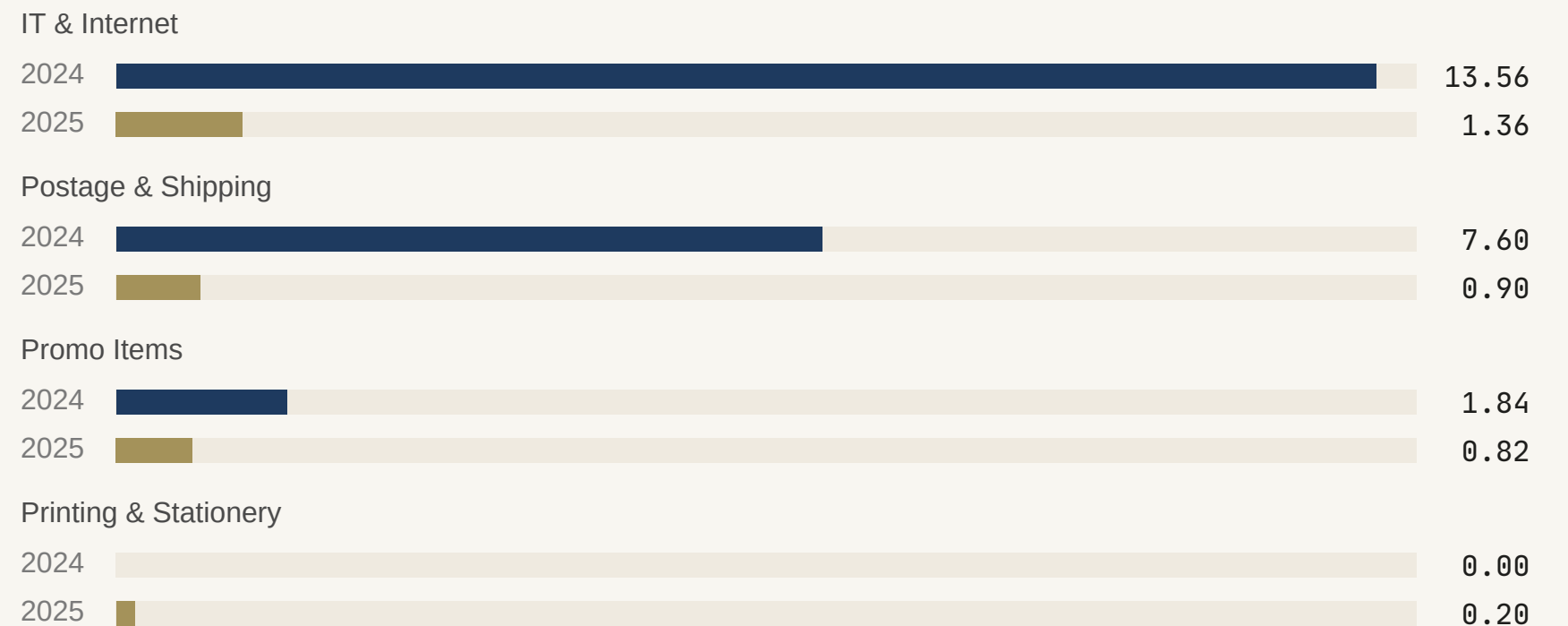
1.69
tCO₂e

New for 2025. Covers the extraction and refining of petrol consumed by owned vehicles. Factors sourced from UK DESNZ (DEFRA) 2024.

PROCUREMENT EMISSIONS TABLE

CATEGORY	2024 TCO ₂ E	2025 TCO ₂ E	CHANGE
IT & Internet	13.56	1.36	-90.0%
Postage & Shipping	7.60	0.90	-88.1%
Promo Items	1.84	0.82	-55.4%
Printing & Stationery	n/a	0.20	new
Total	23.02	3.28	-85.7%

FIGURE 6 - GROUPED COMPARISON (TCO₂E)



Year-over-Year Comparison

All major GHG categories were *trended down*.

FIGURE 7 · FULL YEAR-OVER-YEAR TABLE

CATEGORY	2024	2025	CHANGE
Owned Cars (Scope 1)	4.80	6.45	+34.4%
Leased Cars	20.19	0.00	-100%
Flights	462.10	375.95	-18.6%
Hotels	52.60	31.20	-40.7%
Taxis	0.79	1.00	+27.2%
Trains	n/a	0.05	new
Products & Services	23.02	3.28	-85.7%
WTT Vehicles	6.56	1.69	-74.2%
Waste	n/a	0.01	new
Total	570.04	419.64	-26.4%

FIGURE 8 · THREE DRIVERS OF REDUCTION

DRIVER 1

-107.3 tCO₂e

Lower business travel

Spending dropped from \$530k to \$400k. Hotels saw the sharpest decline at -40.7%.

DRIVER 2

-20.2 tCO₂e

Leased car removed

No leased vehicles in 2025. Total vehicle emissions down 74.2%.

DRIVER 3

-19.7 tCO₂e

Lower procurement

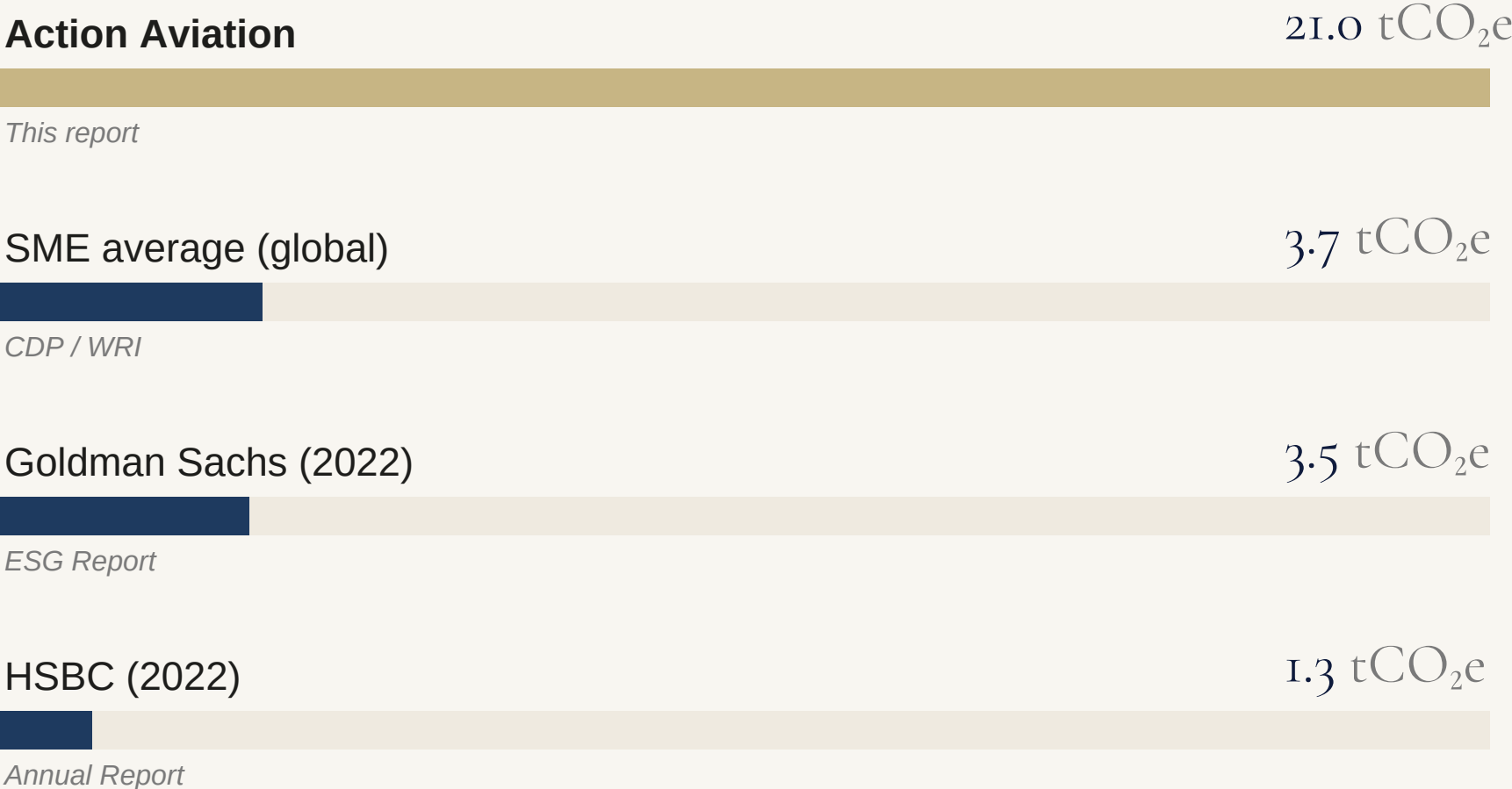
The 2024 IT setup cost was not repeated. All categories declined.

In context.

Action Aviation’s figure is higher than typical corporate averages, but the comparison reflects the nature of the business: a global aviation brokerage where international business class travel is standard. Most benchmarked companies are not in the aviation sector.

The most relevant comparison is against the company’s own baseline. On that measure: **-26.4% total reduction, -37.4% per-employee intensity improvement** , achieved while the team grew by 18%.

FIGURE 9 · PER-EMPLOYEE EMISSIONS (TCO₂E)



Where we can *improve*.

Scope 2 Electricity: not yet quantified. Office utilities are managed by the Freezone Authority with no invoices available. Our estimate: 17.5 to 52.5 tCO₂e (4 to 13% of operational total), depending on location assumptions. Obtaining this data is the single highest-impact improvement for the next cycle.

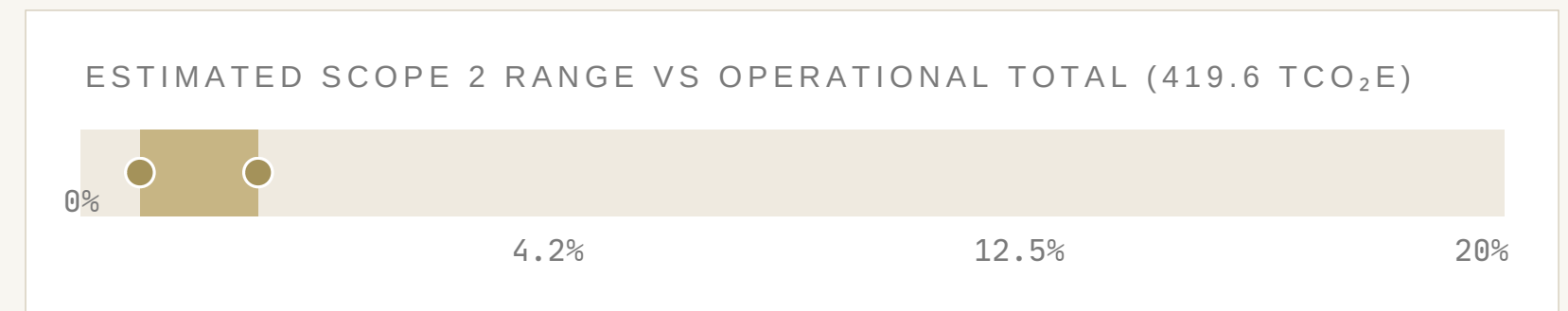
Spend-based emission factors are used for business travel and procurement. They are standard for this level of reporting but can overestimate by up to 20%. Detailed travel itineraries would enable more precise, activity-based accounting.

Vehicle fuel receipts per car are not available. Per-vehicle splits are estimated from kilometre data and typical fuel efficiency rates.

FIGURE 10 · SCOPE 2 ELECTRICITY ESTIMATION SCENARIOS

SCENARIO	KWH/EMP/YR	GRID EF	PER EMP.	FOR 20 EMP.
Dubai office (heavy AC)	6,500	0.404	2.63	52.5
European office (moderate)	3,500	0.250	0.88	17.5
Estimated range			0.88–2.63	17.5–52.5

Sources: DEWA 2020 (UAE), EEA 2023 (EU). Per-employee values in tCO₂e/yr; totals for 20-employee headcount.



What comes next.

FIGURE 10 · RECOMMENDATIONS RANKED BY IMPACT

01 · QUICK WIN



Secure electricity data

Request consumption figures from the Freezone Authority. Closes the Scope 2 gap with minimal effort.

02 · HIGHEST IMPACT



Tighten business travel policies

Travel is 97% of operational emissions. Route optimization, trip consolidation, virtual meetings where feasible, and a preference for direct flights can all reduce this figure. Continue improving data granularity at the invoice level.

03 · OPERATIONAL



Explore vehicle electrification

As the fleet refreshes (the Mercedes was added in 2026), consider electric or hybrid options for future purchases.

04 · STRATEGIC



Compensate residual emissions

Where direct reduction is not yet possible, high-quality, third-party verified carbon credits offer a credible bridge.

Conclusion

Progress is impossible without change.

This second greenhouse gas assessment goes beyond compliance. It is a deliberate investment in understanding where emissions come from and what can be done about them.

With 419.6 tonnes of CO₂e in 2025 , down 26.4% from 570.0 in 2024, Action Aviation's operational emissions are trending in the right direction.

“Per-employee intensity dropped 37.4%, even as the team expanded.

Two years of auditable data create a foundation for action. The priorities are clear: secure electricity data to close the Scope 2 gap, explore SAF options for the BBJ, and continue improving travel data granularity. Longer-term, remote work emissions, non-CO₂ aviation effects, and activity-based accounting are areas worth pursuing as the methodology matures.

Action Aviation has built its reputation on delivery and discretion. This report extends that standard to environmental accountability.

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Thank you.

SUSTAINABILITY REPORT 2026 FOR 2025 GHG EMISSIONS



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Appendix · Emission Factors

REFERENCE TABLE

FACTOR	VALUE	UNIT	SOURCE
Petrol	2.31	kgCO ₂ e/litre	GHG Protocol
Business class flights	1.310	kgCO ₂ e/USD	EXIOBASE via ClimaTiq.io
Hotels (5-star)	0.312	kgCO ₂ e/USD	EXIOBASE via ClimaTiq.io
Taxis	0.087	kgCO ₂ e/USD	EXIOBASE via ClimaTiq.io
European rail	0.036	kgCO ₂ e/USD	Derived from DEFRA
Postage/logistics	0.804	kgCO ₂ e/USD	EXIOBASE via ClimaTiq.io
Marketing/promo	0.129	kgCO ₂ e/USD	EPA / IAEG
IT equipment	0.339	kgCO ₂ e/USD	EPA / IAEG
Printing & stationery	0.129	kgCO ₂ e/USD	EPA / IAEG
Paper waste (landfill)	1.04	kgCO ₂ e/kg	DEFRA
WTT Petrol	0.60664	kgCO ₂ e/litre	DESNZ (DEFRA) 2024

All spend-based factors sourced from EXIOBASE are denominated in EUR and converted to USD at approximately 1.10 EUR/USD. The flight emission factor is calibrated for business class travel (approximately 23% above the published EXIOBASE base rate). All factors were carried from the 2024 baseline for year-over-year consistency.