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This is a free translation into English of the report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852 of the Company issued in French and it is provided solely for the convenience of English-speaking users.
This report should be read in conjunction with, and construed in accordance with, French law and the H2A guidelines on "Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852".

Aéroports de Paris

Year ended December 31, 2025

Report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852 of Aéroports de Paris.

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Aéroports de Paris

Year ended December 31, 2025

Report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852 of Aéroports de Paris

To the Annual General Meeting of Aéroports de Paris,

This report is issued in our capacity as statutory auditors of Aéroports de Paris. It covers the sustainability information and the information required by Article 8 of Regulation (EU) 2020/852, relating to the year ended December 31, 2025, and included in chapter 4: "Sustainability report" of management report (hereafter the "Sustainability Report").

Our procedures, which relate to this information, have been performed in an evolving context characterized by uncertainties regarding the interpretation of the laws and regulations, and the development of established practices.

Pursuant to Article L.233-28-4 of the French Commercial Code, Aéroports de Paris is required to include the above-mentioned information in a separate section of its management report.

This information enables an understanding of the impact of the activity of Aéroports de Paris on sustainability matters, as well as the way in which these matters influence the development of its business, performance and position. Sustainability matters include environmental, social and corporate governance matters.

Pursuant to Article L. 821-54 paragraph II of the aforementioned Code, our responsibility is to carry out the procedures necessary to issue a conclusion, expressing limited assurance, on:

- compliance with the requirements set out in the sustainability reporting standards adopted by the European Commission pursuant to Article 29 b of Directive (EU) 2013/34 of the European Parliament and of the Council of 26 June 2013, as amended by Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 (hereinafter ESRS for European Sustainability Reporting Standards) of the process implemented by Aéroports de Paris to determine the information reported, including, where applicable, the obligation to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labor Code;

- compliance of the sustainability information included in the Sustainability Report with the provisions of Article L.233-28-4 of the French Commercial Code, including the ESRS; and

- compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852.

This engagement is carried out in compliance with the ethical rules, including independence, and quality control rules prescribed by the French Commercial Code.

It is also governed by the H2A guidelines on "*Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852*".

In the three separate sections of the report that follow, we present, for each of the sections of our engagement, the nature of the procedures that we carried out, the conclusions that we drew from these procedures and, in support of these conclusions, the elements to which we paid particular attention and the procedures that we carried out with regard to these elements. We draw your attention to the fact that we do not express a conclusion on any of these elements taken individually and that the procedures described should be considered in the overall context of the formation of the conclusions issued in respect of each of the three sections of our engagement.

Finally, where deemed necessary to draw your attention to one or more disclosures of sustainability information provided by Aéroports de Paris in its management report, we have included an emphasis of matter(s) paragraph hereafter.

■ Limits of our engagement

As the purpose of our engagement is to express limited assurance, the nature (choice of techniques), extent (scope) and timing of the procedures are less than those required to obtain reasonable assurance.

This engagement does not provide guarantee regarding the viability or the quality of the management of Aéroports de Paris, in particular it does not provide an assessment of the relevance of the choices made by Aéroports de Paris in terms of action plans, targets, policies, scenario analyses and transition plans, which would go beyond compliance with the ESRS reporting requirements.

Furthermore, as forward-looking information is inherently uncertain, actual future outcomes may differ, sometimes significantly, from the forward-looking information presented in the management report.

Our engagement does, however, allow us to express conclusions regarding the Entity's process for determining the sustainability information to be reported, the sustainability information itself, and the information reported pursuant to Article 8 of Regulation (EU) 2020/852, as to the absence of identification or, on the contrary, the identification of errors, omissions or inconsistencies of such importance that they would be likely to influence the decisions that readers of the information subject to this engagement might make.

Our engagement does not cover the entity's compliance with the legal and regulatory requirements relating to the vigilance plan published pursuant to Article L.225-102-1 of the French Commercial Code, identified by a pictogram, as indicated in the introductory section entitled 'Merger of the Sustainability Report and the vigilance plan' of the Sustainability Report.

Sustainability information and the information required under Article 8 of Regulation (EU) 2020/852 may be subject to inherent uncertainty arising from the state of scientific knowledge and from the quality of the external data used. Certain information is sensitive to the methodological choices, assumptions and/or estimates applied in preparing it and presented in the management report.

Compliance with the requirements set out in the ESRS of the process implemented by Aéroports de Paris to determine the information reported, including the obligation to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labor Code

Nature of procedures carried out

Our procedures consisted in verifying that:

- the process defined and implemented by Aéroports de Paris , including the obligation to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labor Code, has enabled it, in accordance with the ESRS, to identify and assess its impacts, risks and opportunities related to sustainability matters, and to identify the material impacts, risks and opportunities, that led to the publication of sustainability information in the Sustainability Report; and

- the information provided on this process also complies with the ESRS.

Conclusion of the procedures carried out

On the basis of the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies regarding the compliance of the process implemented by Aéroports de Paris with the ESRS.

Elements that received particular attention

Information relating to how the entity has updated its impacts, risks and opportunities ('IROs') is presented in section '4.1.3.3 IRO analysis methodology and integration into Groupe ADP's overall risk management process' of the Sustainability Report.

Through interviews with management and other persons we considered appropriate, as well as through inspection of the available documentation, we obtained an understanding of the analysis performed by the entity that led to the identification of a new material topic and to the update of IROs, and assessed the presentation thereof in he aforementioned section as well as in section '4.1.3.5 Identification of material matters and IROs' of the Sustainability Report.

Based on our professional judgement, our procedures consisted, in particular, in assessing:

- the appropriateness of the analysis performed by the entity in light of our understanding of the entity;
- whether the available peer benchmarking that we considered relevant calls into question the actual and potential IROs identified by the entity;
- the appropriateness of the description provided in this respect in section '4.1.3.3 RO analysis methodology and integration into Groupe ADP's overall risk management process' of the Sustainability Report.

Compliance of the sustainability information included in the Sustainability Report with the provisions of Article L.233-28-4 of the French Commercial Code, including the ESRS

Nature of procedures carried out

Our procedures consisted in verifying that, in accordance with legal and regulatory requirements, including the ESRS:

- the disclosures provided enable an understanding of the general basis for the preparation and governance of the sustainability information included in Sustainability report, including the basis for determining the information relating to the value chain and the exemptions from disclosures used;
- the presentation of this information ensures its readability and understandability;
- the scope chosen by Aéroports de Paris for providing this information is appropriate; and
- on the basis of a selection, based on our analysis of the risks of non-compliance of the information provided and the expectations of users, this information does not contain any material errors, omissions, inconsistencies, i.e. that are likely to influence the judgement or decisions of users of this information.

Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified material errors, omissions or inconsistencies regarding the compliance of the sustainability information included in Sustainability report, with the provisions of Article L. 233-28-4 of the French Commercial Code, including the ESRS.

Emphasis of matters

Without qualifying the conclusion expressed above, we draw your attention to the information provided in Sustainability report on:

- the section ‘4.2.1.5.1 Mitigation strategy’, which states that Groupe ADP has developed transition plans for 7 out of the 15 platforms within the consolidated scope, and that these plans are not consolidated into a group-wide transition plan;

- the sections ‘4.2.1.5.3 Energy and GHG emissions assessment’ and ‘4.1.1 Preparing the Sustainability Report’, which describe the methodology used to determine indirect greenhouse gas emissions (scope 3) for certain international entities, estimated on a passenger-based ratio derived from the emissions of Queen Alia International Airport;

- the environmental information relating to pollutant quantities disclosed in the note ‘Results of air emissions measurements for 2025’ within section ‘4.2.2.3 Limiting our impact on air quality’, published for 7 airports;

- the social information presented in the note ‘Actions implemented, monitoring indicators and results’ within section ‘4.3.4.5 Access to hubs and multimodality’, and in section ‘4.3.4.2 Identification of IROs and link with the strategy and business model’, as well as the information relating to capital expenditure (CAPEX) associated with action plans disclosed in section ‘4.1.1 Preparing of the Sustainability Report’, subsection ‘Methodology used to assess resources relating to material sustainability matters’, published for the ADP SA scope.

■ **Elements that received particular attention**

► Information provided in application of environmental standards (ESRS E1)

Information disclosed in relation to climate change (ESRS E1) is presented in sections ‘4.2.1.4 Climate change adaptation’ and ‘4.2.1.5 Climate change mitigation’ of the Sustainability Report.

Our work consisted primarily of:

- conducting interviews with management and the relevant persons, in particular the “Climate” department, to appreciate whether the description of the policies, actions and targets implemented by the entity covers the following areas: climate change mitigation, climate change adaptation, energy efficiency, renewable energy and/or other areas;

- assessing the appropriateness of the information presented in section ‘4.2.1.5 Climate change mitigation’ and its overall consistency with our knowledge of the entity.

With respect to the information disclosed on the greenhouse gas (GHG) emissions inventory:

- we assessed the consistency of the scope considered for the assessment of the GHG emissions inventory with the scope of the consolidated financial statements, the activities under operational control, and the upstream and downstream value chain;

- we obtained an understanding of the process used by the entity to prepare the GHG emissions inventory and assessed how it was implemented, based on a selection of emission categories and sites, for scope 1 and scope 2;

- with respect to scope 3 emissions, we assessed:

    - the rationale for the inclusions and exclusions of the various categories and the transparency of the related disclosures;

    - the information collection process;

- we assessed the appropriateness of the emission factors used and the related conversion calculations, as well as the calculation and extrapolation assumptions, taking into account the uncertainty inherent in the current state of scientific or economic knowledge and in the quality of the external data used;

- we held discussions with management to understand the main changes in activities that occurred during the financial year that could have an impact on the GHG emissions inventory;

- for directly measurable data, such as energy consumption relating to scopes 1 and 2, we reconciled, on a selection basis, the underlying data used to measure GHG emissions with supporting documentation;

- with respect to scope 3 emissions, we assessed the quality of the estimation methodologies applied.

With respect to the key estimates that we considered to be significant and that the entity used in preparing its GHG emissions inventory:

  - through interviews with management, we obtained an understanding of the methodology used to compute the estimated data and of the information sources underlying these estimates;

  - we assessed whether the methods were applied consistently, or whether there were changes compared with the previous period, and whether such changes were appropriate.

With respect to the work performed on the transition plans for climate change mitigation, our procedures mainly consisted of:

- assessing whether the information disclosed in relation to the transition plan meets the requirements of ESRS E1 and appropriately describes the key assumptions underpinning that plan, it being specified that we are not required to express a conclusion on the appropriateness or the level of ambition of the objectives of such transition plans;

- reviewing the information provided on the consolidated transition plan at Group level that Groupe ADP intends to establish.

Compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852

■ Nature of procedures carried out

Our procedures consisted in verifying the process implemented by Aéroports de Paris to determine the eligible and aligned nature of the activities of the entities included in the consolidation.

They also involved verifying the information reported pursuant to Article 8 of Regulation (EU) 2020/852, which involves checking:

- the compliance with the rules applicable to the presentation of this information to ensure that it is readable and understandable;

- on the basis of a selection, the absence of material errors, omissions, inconsistencies in the information provided, i.e. information likely to influence the judgement or decisions of users of this information.

Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies relating to compliance with the requirements of Article 8 of Regulation (EU) 2020/852.

Emphasis of matter

Without qualifying the conclusion expressed above, we draw your attention to the information provided in section 'Implementation of the Taxonomy for the Groupe ADP' in the 'Green Taxonomy' section, which describes the scope on which the eligibility and alignment analyses were carried out, and in section '2025 - 2026 action plan: 2025 achievements and 2026 progress plan.'

Elements that received particular attention

We have determined that there are no such elements to communicate in our report Paris La Défense,

March 12, 2026

The Statutory Auditors
French original signed by

Deloitte & Associés

ERNST & YOUNG Audit

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