

Aéroports de Paris

Société Anonyme

1, rue de France

93290 TREMBLAY EN FRANCE

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

Year ended December 31, 2024

DELOITTE & ASSOCIES

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Commissaire aux Comptes
Membre de la compagnie
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Commissaire aux Comptes
Membre de la compagnie
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This is a translation into English of the statutory auditors 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".

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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

Year ended December 31, 2024

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, 2024, and included in chapter 5 "Sustainability Report" of the management report.

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 has been prepared in the context of the first-time application of the aforementioned articles, a context characterized by uncertainties regarding the interpretation of the laws and regulations, the use of significant estimates, the absence of established practices and frameworks in particular for the double-materiality assessment, and an evolving internal control system. It enables an understanding of the impact of the activity of the Group on sustainability matters, as well as the way in which these matters influence the development of the business of the Group, its 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 sustainability reporting standards adopted pursuant to Article 29 b of Directive (EU) 2013/34 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, and compliance with the requirement to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code;
- compliance of the sustainability information included in chapter 5 of the management report with the requirements of Article L. 233-28-4 of the French Commercial Code, including 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.

Furthermore, 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.

It does, however, allow us to express conclusions regarding the 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.

Any comparative information that would be included in the management report are not covered by our engagement. Our engagement does not cover either the entity's compliance with the legal and regulatory provisions related to the due diligence plan published in accordance with Article L. 225-102-1 of the French Commercial Code, identified by a pictogram, as presented in the introductory paragraph: "Fusion du Rapport de durabilité et du Plan de vigilance - Clés de lecture", meaning "Merger of the Sustainability Report and the Duty of Care Plan - Key points."

Compliance with the ESRS of the process implemented by Aéroports de Paris to determine the information reported, and compliance with the requirement to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code

Nature of procedures carried out

Our procedures consisted in verifying that:

- the process defined and implemented by Aéroports de Paris 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 lead to the publication of information disclosed in the sustainability statement in chapter 5 of the management report, and
- the information provided on this process also complies with the ESRS.

We also checked the compliance with the requirement to consult the social and economic committee.

Conclusion of the verifications 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.

Concerning the consultation of the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code, we inform you that as of the date of this report, this consultation has not yet been held.

Emphasis of matter

Without qualifying the conclusion expressed above, we draw your attention to the information provided in the introductory paragraph of the "5.1 General disclosures" section in the management report, which highlights the uncertainties inherent in the initial application of Article L. 233-28-4 of the French Commercial Code, particularly regarding the identification of material information to be disclosed.

Elements that received particular attention

We set out below the elements that have been the subject of particular attention in relation to our assessment of compliance with the ESRS of the process implemented by Aéroports de Paris to determine the information reported.

- Concerning the identification of stakeholders

Information on the identification of stakeholders is set out in the "SBM-2 – Mapping stakeholders and taking account of their interests/expectations" section of the management report.

We obtained an understanding of the analysis conducted by the entity to identify the affected stakeholders and the primary users of the sustainability statements.

We interviewed management and others within the entity as appropriate and inspected the available documentation. Our work consisted primarily of assessing the appropriateness of the description provided in the "SBM-2 – Mapping stakeholders and taking account of their interests/expectations" note of the management report.

- Concerning the identification of impacts, risks and opportunities (IROs)

Information on the identification of impacts, risks and opportunities is provided in the "IRO-1 - IRO analysis methodology and integration into Groupe ADP's overall risk management process" section of note 5.1.3 of the management report.

We obtained an understanding of the process implemented by the entity to identify impacts (both negative and positive), risks and opportunities ("IROs"), in relation to the sustainability matters mentioned in paragraph AR 16 of the "Application requirements" of ESRS 1.

We have assessed:

- how the entity has taken into account the list of sustainability matters set out in ESRS 1 (AR 16) in its analysis;
 - how the entity has taken into account different time horizons, particularly regarding climate issues;
 - the appropriateness of the description provided in the " IRO-1 - IRO analysis methodology and integration into Groupe ADP's overall risk management process " note.
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- Concerning the assessment of impact materiality and financial materiality

Information on the assessment of impact materiality and financial materiality is provided in the " IRO-1 - IRO analysis methodology and integration into Groupe ADP's overall risk management process " section of the management report.

We obtained an understanding, through interviews with management and inspection of available documentation, of the process implemented by Groupe ADP to assess impact materiality and financial materiality, and assessed its compliance with the criteria defined in ESRS 1.

In particular, we assessed the way in which the entity established and applied the materiality criteria defined in ESRS 1, including those relating to the setting of thresholds, in order to determine the material information reported.

Compliance of the sustainability information included in the management report with the requirements 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 chapter 5 of the management 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 or 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 chapter 5 of the management report, with the requirements 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:

- the "E1-1 – Transition plan : levers and resources (general presentation)" section, particularly the "[E1-1-14] → Disclosure of the transition plan for climate change mitigation " paragraph, which mentions that Groupe ADP has developed transition plans for 7 out of 15 platforms within the consolidated scope and that these plans are not consolidated in a group level transition plan;
- the "E1-6 – Total GHG emissions " section, particularly the " Evaluation of GHG emissions and aggregation in the Groupe ADP assessment" paragraph, which indicates that 12% of indirect greenhouse gas emissions (scope 3) are estimated based on a per-passenger ratio based on Amman airport's emissions;
- the social information presented in the "5.3.4. Consumers and end-users " section, related to "Public and airport safety and security" and " Access to multimodal hubs ", as well as the information presented in the "E2-4-28-(a) Air emissions by pollutant" paragraph of section 5.2.2.1, which have been established on the Parisian platforms of ADP SA only.

Elements that received particular attention

- Information provided in application of environmental standards - ESRS E1

Information reported in relation to climate change (ESRS E1) is mentioned in the "5.2.1 Climate change" section of the management report.

We set out below the elements that have been the subject of particular attention in relation to our assessment of the compliance of this information with the ESRS.

Our work consisted primarily of:

- conducting interviews with the sustainable development and environmental department to obtain an understanding the entity's process to produce this information and evaluate the information disclosed, particularly the description of the policies, actions and targets implemented by the entity;
- assessing the appropriateness of the disclosures provided in the "5.2.1 Climate change" section and its overall consistency with our knowledge of the entity;
- performing analytical procedures deemed relevant, based on this information and our knowledge of the entity;
- with regard to the information published on the greenhouse gas (GHG) emissions:

- obtaining an understanding of the method used by the entity to evaluate the GHG emissions, specifically:
 - assessing the consistency of the scope considered for the GHG emissions evaluation with the scope of the consolidated financial statements and the upstream and downstream value chain;
 - obtaining an understanding of the methodology for calculating estimated data and of the information sources used for developing the estimates which we deemed important, used by the entity to draw up its GHG emissions statement;
- assessing, on a selection basis, the emission factors used and related conversions calculation, as well as the calculation and extrapolation assumptions, taking into account the uncertainty inherent in the state of scientific or economic knowledge and the quality of the external data used;
- reconciling, for directly measurable data, such as energy consumption linked to scopes 1 and 2, on a selection basis, the underlying data used to assess GHG emissions with the supporting documents;
- with regard to scope 3 emissions, assessing:
 - the justification for the inclusion and exclusion of the various categories and the transparency of the disclosures provided in this respect,
 - the process of gathering information,
 - the quality of the estimation methodologies used.

With regard to the verifications related to decarbonization targets and action plans per platform for climate change mitigation, our work primarily consisted of:

- assessing whether these action plans reflect the commitments made by the governing bodies of the platforms as recorded in the minutes of the relevant meetings, it being understood that we are not required to express a conclusion on the appropriateness or the level of ambition of the transition plan's objectives;
- assessing whether the information published regarding the action plans per platform for climate change mitigation appropriately describe the key assumptions, it being understood that the methodologies for assessing the compatibility or alignment of corporate GHG emission reduction targets with the Paris Agreement are not yet stable nor subject to consensus;
- reconciling, on a sampling basis, the produced information underpinning valuation of decarbonization levers data with the available documentation;
- obtaining an understanding of the process to estimate over time the resources (OpEx and CapEx) allocated to climate change mitigation actions;
- verifying that the entity has carried out a qualitative assessment of locked-in GHG emissions and that it has taken this into account in its adaptation plan.

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 or 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 matters

Without qualifying the conclusion expressed above, we draw your attention to the information provided in the section entitled " Implementation of the Taxonomy for Groupe ADP " which mentions the scope on which the eligibility assessment of capital expenditure (CAPEX) was performed, and to the section entitled "2025-2026 action plan: Development and implementation of an extended Taxonomy analysis within Groupe ADP." which stipulates the action plan regarding the information to be reported under Article 8 of Regulation (EU) 2020/852.

Elements that received particular attention

Based on our assessment, there are no such elements to communicate in our report.

Paris La Défense, March 25, 2025

The Statutory auditors
French original signed by

DELOITTE & ASSOCIES

ERNST & YOUNG Audit

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