WHEN TRUST MATTERS

Independent Limited Assurance Statement

to the Directors of Enhesa NV

Enhesa NV (“Company”) commissioned DNV Business Assurance France (“DNV”, “us” or “we”) to carry out independent limited assurance on the robustness of their 2025 GHG inventory (Selected information) including data collection and monitoring systems, in accordance with the requirements of the GHG Protocol.

Our Conclusion:
Based on the procedures performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Selected Information is not fairly stated and hasnot been prepared, in all material aspects, in accordance with the requirements of the GHG Protocol. This conclusion relates only to the Selected Information and is to be read in the context of this Independent Limited Assurance Statement, in particular the inherent limitations explained overleaf.

Our observations and areas for improvement will be raised in a separate report to Enhesa’s Management.

Selected Information

The scope and boundary of our work is restricted to the year 2025 for:

- Scope 1 (direct emissions)
- Scope 2 (indirect emissions)
- Scope 3 category 1 (Purchase of goods and services), category 3 (Fuel and energy-related activities), category 6 (Business travel), category 7 (Employee commuting) and category 8 (Upstream leased assets)

The sites covered by the assurance are Enhesa offices in:

- Belgium (HQ - Avenue Louise 287, 1050 Ixelles Brussels)
- Portugal (Rua Braamcamp 40, 9D, 1250-050 Lisbon)
- UK (Ireland’s Mansion, 29-31 High St 2nd Floor, SY1 1SQ Shrewsbury ; 16-17 Old Bond Street, BA1 1BP Bath – *both offices were used fromo Jan-May and closed thereafter*)
- China (Room 929, No. 429, North Nanquan Road, Shanghai)
- Canada (130 Spadina Avenue Suite #500, ON M5T 2G7 Toronto)
- US (1101 Wilson Bd Suite 1750, Arlington, VA 22209 ; 1000 Commerce Park Dr, Suite 309, Williamsport, PA 17701 ; and from Q4: 1311 N Westshore Bd, Tampa, FL 33607)
- Japan (Otemachi 1st Square East Tower 4F, 1-5-1 Otemachi, Chiyoda-ku, 100-0004 Tokyo)

The company’s emissions for 2025 in tons of CO_2e are summarized in the table below.

To assess the Selected Information, we have used the following criteria (the “Criteria”):

- The Greenhouse Gas Protocol, A Corporate Accounting and Reporting Standard
- Persefoni’s “Enhesa 2025 Carbon Accounting Calculation Methodology”
- Enhesa’s “2025 GHG Inventory Disclosure”

Our competence, independence and quality control

DNV’s established policies and procedures which are designed to ensure that DNV, its personnel and, where applicable, others aresubject to independence requirements (including personnel of other entities of DNV) and maintain independence where required by relevant ethical requirements. This engagement work was carried out by an independent team of sustainability assurance professionals. Our multi-disciplinary team consisted of professionals with a combination of environmental and sustainability assurance experience.

Verified GHG Inventory data

2025 tCO_2e	Scope 1	Scope 2		Scope 3						Total Footprint	
		Location	Market	Cat. 1	Cat. 3	Cat. 6	Cat. 7	Cat. 8	Total	Location	Market
	14,22	11,76	0,80	1 311,38	6,16	144,99	282,81	18,48	1 784,54	1 810,52	1 799,56

We have not performed any work, and do not express any conclusion, on any other information that may be published in external reporting or on Enhesa’s website for the current reporting period or for previous periods. Furthermore, DNV did not participate in the preparation of any part of Enhesa’s data or report(s).

Standard and level of assurance

We performed a limited assurance engagement in accordance with the requirements of the ISAE 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information. This standard requires that we comply with ethical requirements and plan and perform the assurance engagement to obtain limited assurance.

DNV applies its own management standards and compliance policies for quality control, in accordance with ISO/IEC 17029:2019 - Conformity Assessment – General principles and requirements for validation and verification bodies, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable engagement; and the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. We planned and performed our work to obtain the evidence we considered sufficient to provide a basis for our conclusion, so that the risk of this conclusion being in error is reduced but not reduced to very low.

Basis of Our Conclusion

We are required to plan and perform our work in order to consider the risk of material misstatementof the Selected Information; our work included, but was not restricted to:

- Assessing the appropriateness of the Criteria for the Selected Information;
- Conducting interviews with Enhesa management to obtain an understanding of the key processes, systems and controls in place to generate, aggregate and report the Selected Information;
- Performing procedures on a selected sample of the Selected Information, considered appropriate in nature and extent for a limited assurance engagement, to assess whether data had been appropriately measured, recorded, collated and reported;
- Reviewing that the evidence, measurements and their scope provided to us by Enhesa for the Selected Information is prepared in line with the Criteria.

Inherent limitations

All assurance engagements are subject to inherent limitations as selective testing (sampling) may not detect errors, fraud or other irregularities. Non-financial data maybe subject to greater inherent uncertainty than financial data, giventhe nature and methods used for calculating, estimating and determining such data. The selectionof different, but acceptable, measurement techniques may resultin different quantifications between different entities.

Our assurance relies on the premise that the data and information provided to us by Enhesa have been provided in good faith. DNV expresslydisclaims any liability or co- responsibility for any decision a person or an entity may make based on this Assurance Statement.

Responsibilities of the Directors of Enhesa and DNV

The Directors of Enhesa have sole responsibility for:

- Preparing and presenting the Selected information in accordance with the Criteria;
- Designing, implementing and maintaining effective internal controls over the informationand data, resulting in the preparation of the Selected Information that is free from material misstatements;
- Measuring and reporting the Selected Information based ontheir established Criteria; and
- Contents and statements contained within the Report andthe Criteria.

Our responsibility is to plan and perform our work to obtain limited assurance about whether the Selected Information has been prepared in accordance with the Criteria and to report to Enhesa in the form of an Independent Limited Assurance Conclusion, based on the work performed and the evidence obtained. We have not been responsible for the preparation of the data or report.

DNV Business Assurance France

Paris, France

9 April 2026

DNV Business Assurance France is part of DNV – Business Assurance, a global provider of certification, verification, assessment and training services, helping customers to build sustainable business performance.

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Lead Verifier

Segalini, Alessia — Digitally signed by Segalini, Alessia Date: 2026.04.09 16:32:39 +02'00'

Technical Reviewer