



Independent Auditor's Limited Assurance Report

To the board of directors of Allnex Holding GmbH

Report on selected sustainability information included in the Annual Report of Allnex Holding GmbH for the year ended December 31, 2025

Conclusion

We have performed a limited assurance engagement on whether Allnex Holding GmbH's ("Allnex") selected sustainability information as of and for the year ended December 31, 2025 included in sections Environment, Social and Governance of the Annual report 2026 ("ESG report 2026") has been prepared in accordance with the applied reporting criteria as disclosed in the ESG report 2026. These criteria are based on the Global Reporting Initiative ("GRI") Standards, the Greenhouse Gas Protocol ("GHG"), the European Sustainability Reporting Standards ("ESRS") and specific internally developed criteria applied by Allnex management as described in the referenced notes (the "Reporting Criteria").

The selected sustainability information that was subject to assurance (the "Assured Sustainability Information") and the applicable Reporting Criteria are the following:

Assured Sustainability Information	Reporting Criteria
Total energy	GRI 302-1
Total allnex energy	Internally developed - 'Total allnex energy' that excludes the energy used and sold to onsite tenants at several facilities.
Total renewable energy generated or purchased directly and through REC's	GRI 302-4
Percent electricity coming from renewable resources	GRI 302-4
GRI Scope 1 emissions	GRI 305-1
Scope 2 emissions (location-based and market-based)	GRI 305-2



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Assured Sustainability Information	Reporting Criteria
Scope 3 GHG emissions – following 10 categories: • 3.1 Purchased Goods and Services • 3.2 Capital goods • 3.3 Fuel and energy related activities • 3.4 Upstream transportation and distribution • 3.5 Waste generated in operations • 3.9 Downstream transportation and distribution • 3.10 Processing of sold products • 3.11 Use of sold products • 3.12 End-of-Life treatment of sold products • 3.15 Investments	GHG Protocol
allnex Scope 1 emissions (excl. emission from utilities sold to tenants)	Internally developed - excludes the scope 1 emissions associated with the energy used and sold to onsite tenants
Total water withdrawal	GRI 303-3
Total water discharged	GRI 303-4
Total water consumption	GRI 303-5
Total weight of hazardous and non-hazardous waste	GRI 306-3
Total waste directed from disposal	GRI 306-4
Total waste diverted to disposal	GRI 306-5
Recordable work-related injuries (Employees and Contractors)	GRI 403-9
Gender diversity (grand total total percentage male and female employees)	GRI 405-1



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Assured Sustainability Information	Reporting Criteria
Percentage of women in executive positions (bands A+B)	GRI 405-1
Percentage of targeted suppliers that have gone through a CSR Assessment	Internally developed - targeted suppliers include 100% of global Tier 1 Raw Material and Packaging providers.
Number of incidents of discrimination at work	GRI 406-1
Number of human rights incidents connected to its own workforce identified in the reporting period	ESRS S1-17
Number of complaints filed through channels for people in the undertaking's own workforce to raise concerns	ESRS S1-17

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that Allnex Holding GmbH's Assured Sustainability Information as of and for the year ended December 31, 2025, is not prepared, in all material respects, in accordance with the Reporting Criteria.

Our conclusion on the Assured Sustainability Information does not extend to any other information that accompanies or contains the Assured Sustainability Information and our report.

Basis for conclusion

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* issued by the International Auditing and Assurance Standards Board (IAASB), as adopted in Belgium. Our responsibilities under this standard are further described in the "Our responsibilities" section of our report.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA).



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Our firm applies International Standard on Quality Management (ISQM) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, issued by the IAASB. This standard requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Restriction on use of our report

Our report is intended solely for the use of Allnex Holding GmbH, to whom it is addressed, in connection with the Assured Sustainability Information as of and for the year ended December 31, 2025 and should not be used for any other purpose. We do not accept or assume and deny any liability or duty of care to any other party to whom this report may be shown or into whose hands it may come.

Responsibilities of the board of directors for the Assured Sustainability Information

The board of directors of Allnex Holding GmbH is responsible for:

- designing, implementing and maintaining internal control relevant to the preparation of the Assured Sustainability Information that is free from material misstatement, whether due to fraud or error;
- selecting or developing suitable criteria for preparing the Assured Sustainability Information and appropriately referring to or describing the criteria used;
- selecting and applying policies, making judgements that are reasonable in the circumstances and maintaining adequate records in relation to the Annual Report and the Assured Sustainability Information contained herein; and
- preparing the Assured Sustainability Information in accordance with the Reporting Criteria.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Assured Sustainability Information is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion over the Assured Sustainability Information, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the board of directors of Allnex Holding GmbH.



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We exercised professional judgment and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence about the Assured Sustainability Information that is sufficient and appropriate to provide a basis for our conclusion. Our procedures selected depended on our understanding of the Assured Sustainability Information and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise. In carrying out our engagement, the procedures we performed primarily consisted of:

- obtained an understanding of the processes and internal controls relevant to the preparation, aggregation, and reporting of the Assured Sustainability Information in the ESG Report 2026 of Allnex Holding GmbH;
- evaluated the appropriateness of the Reporting Criteria used and their consistent application, including the reasonableness of significant estimates and judgments made by management;
- conducted inquiries with management and relevant personnel responsible for the preparation of the Assured Sustainability Information, and performed walkthroughs to understand key processes, methodologies, assumptions, and data sources;
- inspected relevant internal and external documentation, on a sample basis, to assess the completeness, accuracy, and reliability of the underlying data;
- evaluated the appropriateness and plausibility of selected methodologies, key assumptions, and estimation techniques applied, as well as the relevance and reliability of selected data sources;
- verified, on a sample basis, the mathematical accuracy of selected calculations; and
- performed analytical procedures to assess the plausibility of reported data and to identify and understand significant trends or deviations in the Assured Sustainability Information.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Zaventem, July 31, 2026

KPMG Bedrijfsrevisoren – Réviseurs d'Entreprises BV/SRL

Jos Briers
Bedrijfsrevisor/ Réviseur d'Entreprises