

This is a translation into English of the statutory auditor's 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".

ETABLISSEMENTS MAUREL & PROM

SOCIETE ANONYME AU CAPITAL DE 154 971 408,90 Euros

Siège social :
51 rue d'Anjou
75008 PARIS

**Report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852 of Etablissements Maurel & Prom
Year ended 31 December 2025**

To General Assembly,

This report is issued in our capacity as statutory auditor of Etablissements Maurel & Prom. It covers the sustainability information and the information required by Article 8 of Regulation (EU) 2020/852, relating to the year ended 31 December 2025 and included in section 4 of the group management 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, Etablissements Maurel & Prom is required to include the above-mentioned information in a separate section of the group management report. This information 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 requirements set out in the sustainability reporting standards adopted 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 Etablissements Maurel & Prom 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 Labour Code;
- compliance of the sustainability information included in section 4 of the group 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 Etablissements Maurel & Prom in the group management report, we have included an emphasis of matter 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 Etablissements Maurel & Prom, in particular it does not provide an assessment, of the relevance of the choices made by Etablissements Maurel & Prom 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 group 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.

Compliance with the requirements set out in the ESRS of the process implemented by Etablissements Maurel & Prom 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 Labour Code

Nature of procedures carried out

Our procedures consisted in verifying that:

- the process defined and implemented by Etablissements Maurel & Prom, including the obligation to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour 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 lead to the publication of information disclosed in section 4 of the group management 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 Etablissements Maurel & Prom with the ESRS.

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 the compliance with the ESRS of the process implemented by Etablissements Maurel & Prom to determine the reported information.

The information relating to how the entity updated its double materiality assessment (DMA) is set out in section 4.1.4.1 *Description of the process to identify and assess material impacts, risks and opportunities – IRO-1* of the group management report.

Through interviews with management and/or others within the entity as appropriate, and through inspection of the available documentation, we obtained an understanding of:

- the identification and assessment of internal and external factors that led to the update of the DMA. These include in particular changes in the scope of the double materiality analysis in connection with the integration or disposal of assets during the financial year;
- the analyses carried out by the entity, in particular the assessment of the internal and external factors considered to corroborate the absence of changes from the prior year to the list of actual or potential material impacts (negative or positive), risks and opportunities ("IRO");

Based on our professional judgement, our procedures consisted primarily of:

- exercising professional scepticism regarding the documentation of the analyses carried out by the entity, as well as the approach taken to identify the internal and external factors to be considered;
- assessing the appropriateness of the internal and external factors considered by the entity with regard to our knowledge of the entity;
- assessing whether the available sector analyses and competitive benchmarks we considered relevant do not question the actual and potential impacts, risks and opportunities identified by the entity;

- assessing the appropriateness of the impact and financial materiality assessment process implemented by the entity in order to determine the disclosed material information with regard to our knowledge of the entity;
- assessing the appropriateness of the description provided in this respect in section 4.1.4.1 *Description of the process to identify and assess material impacts, risks and opportunities – IRO-1* of the group management report.

Compliance of the sustainability information included in section 4 of the group management 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 section 4 of the group 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 Etablissements Maurel & Prom 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, that 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 section 4 of the group management report, with the requirements of Article L.233-28-4 depending on the entity 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 4.1.1.2 Disclosure of information on special circumstances – BP-2 of the Sustainability Report, which sets out changes to GHG emissions data published in 2024 and the reasons why some indicators are not or only partially disclosed.

Elements that received particular attention

- **Information provided in application of environmental standards (ESRS E1 to E5)**

Information reported in relation to climate change (ESRS E1) is mentioned in 4.2.1 Changement climatique – ESRS E1 of the Sustainability Report.

Our work consisted primarily of, assessing, through interviews conducted with management and others in the entity, in particular the sustainability management, whether the description of the policies, actions and targets implemented by the entity address the following areas: climate change mitigation and energy efficiency.

With regard to the information published on the greenhouse gas (GHG) emissions:

- we assessed the consistency of the scope considered for the greenhouse gas emissions assessment with the scope of the consolidated financial statements, activities in its own operations and across the value chain;
- we obtained an understanding of the greenhouse gas emissions inventory protocol used by the entity to draw up its greenhouse gas emissions assessment, and checked its application, for a selection of emissions categories and sites, for Scope 1 and Scope 2.
- with regard to Scope 3 emissions, we assessed:
 - 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 on which disclosures were based,

- we assessed the appropriateness of the emission factors used and the calculation of the related conversions;
- we reconciled physical data (such as energy consumption), on a sample basis, to the underlying data used to draw up the greenhouse gas emissions assessment and traced to supporting documents;
- we performed analytical procedures as appropriate;
- we verified the accuracy of the calculations used to prepare this information.

- **Information provided in application of social standards (ESRS S1 to S4)**

Information reported in relation to Own Workforce (ESRS S1) is mentioned in 4.3.1 Own Workforce – ESRS S1 of the Sustainability Report.

With regard to our health and safety procedures, included in the 4.3.1.3.9 Health and safety indicators - S1-14 of the Sustainability Report, our work has mainly consisted of:

Through interviews conducted with management and others in the entity, in particular the EHS-S management,

- assessing the description of the policies and actions implemented by the group applying to all companies controlled by Maurel & Prom as well as to its subcontractors ;
- understanding the methodology for compiling and reporting accident data.

On a sample basis or other selection methods, we :

- reconciled the underlying data used to develop the health and safety indicators with supporting documentation;
- verified the accuracy of the calculations used to prepare this information.

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 Etablissements Maurel & Prom 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.

Elements that received particular attention

We determined that there was no such information to report in our report.

Toulouse, 12 March 2026

SYGNATURES SAS

French original signed by Laure Mulin