

Antin Infrastructure Partners

Société par Action Simplifiée
374 rue Saint-Honoré
75001 Paris

Limited assurance report of one of the Statutory Auditors on selected social and environmental information

Year ended December 31, 2021

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This is a free English translation of the report by one of the Statutory Auditors issued in French and is provided solely for the convenience of English-speaking readers. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.

To the Executive Management,

Pursuant to your request and in our capacity as Statutory Auditor of Antin Infrastructure Partners SAS (hereinafter the “Company”), we performed a review with the aim of providing limited assurance on the environmental and social information selected by the Company in the Universal Reference Document (hereinafter “the Information¹”) for financial year ended December 31, 2021.

¹ Quantitative information: Employees (permanent full-time), Permanent employee turnover rate (voluntary and involuntary), Percentage of employees (with over 12-month seniority) promoted, Percentage of women (among Employees, Investment professionals, Partners, Senior Partners, Executive Committee members, New hires), Percentage of employees trained on business ethics-related topics, Total number of portfolio companies, Percentage of portfolio companies (owned for over 4 months) that measured their carbon footprint, Percentage of portfolio companies (owned for over 12 months) for which an ESG materiality assessment has been performed, Percentage of portfolio companies (owned for over 12 months) for which quarterly and annual ESG KPIs have been defined.

Qualitative information: Corporate citizenship, Personal data protection.

Conclusion

Based on the procedures we have performed as described under the paragraph “Nature and scope of procedures “, and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Information is not prepared, in all material respects, in accordance with the criteria and procedures used by the Company (hereinafter “the Guidelines”).

Preparation of the Information

The absence of a generally accepted and commonly used reference framework or established practices on which to base the assessment and measurement of the Information enables the use of different but acceptable measurement techniques that may impact comparability between entities and over time.

Accordingly, the Information must be read and interpreted with reference to the Guidelines, summarised in the Universal Reference Document and available on request from its headquarters.

Limits inherent in the preparation of the Information

The Information may be subject to uncertainty inherent to the state of scientific and economic knowledge and the quality of external data used. Some data is sensitive to the choice of methodology and the assumptions and/or estimates used for its preparation.

Responsibility of the Company

The Company is responsible for:

- Selecting or establishing suitable criteria and procedures for preparing the Guidelines;
- Preparing the Information in accordance with the Guidelines;
- Implementing internal control relevant to the preparation of the Information that is free from material misstatement, whether due to fraud or error.

Responsibility of the Statutory Auditor

The conclusion presented in this assurance report only covers the Information and does not extend to other information included in the Universal Reference Document.

Based on our work, we are responsible for:

- Expressing limited assurance on the fact that the Information has been prepared, in all material respects, in accordance with the Guidelines and are free from material misstatement, whether due to fraud or error;
- Forming an independent opinion, based on the evidence we have obtained; and
- Reporting our opinion to the management of the Company.

As it is our responsibility to issue an independent conclusion on the Information prepared by the Company, we are not authorised to participate in the preparation of the Information, as this could compromise our independence.

Applicable regulatory provisions and professional guidance

The work described below was performed in accordance with the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie nationale des commissaires aux comptes*) relating to this engagement and with the international standard ISAE 3000 (revised) « *Assurance Engagements other than Audits and Reviews of Historical Financial Information* » issued by the IAASB (*International Auditing and Assurance Standards Board*).

Independence and quality control

Our independence is defined by regulatory texts (article L.822-11 of the French *code de commerce*), and the French Code of Ethics for Statutory Auditors (*code de déontologie*). In addition, we have implemented a system of quality control including documented policies and procedures aimed at ensuring compliance with applicable legal and regulatory requirements, professional ethical requirements, and French professional standards applicable for this assignment.

Nature and scope of procedures

We planned and performed our work in order to express a limited assurance regarding “the Information”.

The nature, timing and extent of procedures selected depend on professional judgment, including the assessment of risks of material misstatement, whether due to fraud or error, in the Information.

We:

- assessed the suitability of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability;
- verified the set-up of a process to collect, compile, process, and check the completeness and consistency of the Information;
- interviewed the relevant staff from the Company’s Departments at its headquarters and for a selection of contributing entities in order to analyse the deployment and application of the Guidelines;
- performed analytical procedures on the Information and verified, the calculations as well as the consolidation of the data and the consistency of its evolution;
- carried out substantive tests using sampling techniques, to verify the correct application of the definitions and procedures and reconcile data with supporting evidence.

We consider that the sampling techniques and sample sizes we have used in exercising our professional judgement enable us to express our conclusion. The procedures conducted in a limited assurance review are substantially less in scope than those required to issue a reasonable assurance opinion in accordance with the professional guidelines of the French National Institute of Statutory Auditors (*Compagnie nationale des commissaires aux comptes*); a higher level of assurance would have required us to carry out more extensive procedures.

Paris-La Défense,
One of the Statutory Auditors,
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