

Report of the independent auditor to the administrative body of GIMV NV related to the limited assurance engagement on the GHG emissions

To the Management Board of Gimv NV,

We have performed an independent limited assurance engagement on the GHG emissions (excluding portfolio companies) published in the section “Climate at Gimv” in the annual report for financial year 2023/2024 (further “Report”) of Gimv NV, (further “Company”) for the period from 1 April 2023 to 30 March 2024.

It was not part of our engagement to review any information, other than the scope 1, 2 and 3 (categories 1, 2, 3 and 6) GHG emissions for the reporting period 2023-2024, included in the Report. Consequently comparative GHG emissions or emissions from portfolio companies were not subject to our review.

Responsibilities of the administrative body

The administrative body is responsible for the preparation of the Report that gives a true and fair view of the GHG emissions in accordance with the GHG Protocol (further “Reporting Criteria”).

This responsibility of the administrative body includes the selection and application of appropriate methods to prepare the Report and the use of assumptions and estimates for individual disclosures which are reasonable under the given circumstances. Furthermore, the administrative body is responsible for the internal controls they deem necessary for the preparation of Report that is free of - intended or unintended - material misstatements.

Auditor’s Responsibility

It is our responsibility to express a conclusion on the scope 1, 2 and 3 (categories 1, 2, 3 and 6) GHG emissions for the reporting period 2023-2024, included in the Report based on our work performed within a limited assurance engagement.

We conducted our work in the form of a limited assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): “Assurance Engagements other than Audits or Reviews of Historical Financial Information”, published by IAASB.

Accordingly, we have to plan and perform the assurance engagement in such a way that we obtain limited assurance as to whether any matters have come to our attention that cause us to believe that the scope 1, 2 and 3 (categories 1, 2, 3 and 6) GHG emissions for the reporting period 2023-2024 have not been prepared, in all material respects, in accordance with the Reporting Criteria.



We do not, however, issue a separate conclusion for each disclosure. As the assurance procedures performed in a limited assurance engagement are less comprehensive than in a reasonable assurance engagement, the level of assurance obtained is substantially lower.

Within the scope of our engagement we performed, amongst others, the following procedures:

- Inquiries of staff who are responsible for the GHG emissions calculations and data collection
- Reviewing the suitability of internally developed Reporting Criteria
- Evaluation of the design and implementation of the systems and processes for determining, processing and monitoring GHG emissions included in the scope of this engagement
- Reviewing the emission data and factors applied by the Company
- Evaluation of selected internal and external documents
- Analytical evaluation of data and trends of GHG emissions

In our opinion, we obtained sufficient and appropriate evidence for reaching a conclusion for the assurance engagement.

Statement related to independence

Our audit firm and our network did not provide services which are incompatible with the deontological requirements of independence, and our audit firm remained independent of the Company during the terms of our engagement.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the scope 1, 2 and 3 (categories 1, 2, 3 and 6) GHG emissions for the reporting period 2023-2024, included in the Report have not been prepared, in all material respects, in accordance with the Reporting Criteria.

Antwerp, 23 May 2024

BDO Réviseurs d'Entreprises SRL
Statutory auditor
Represented by David Lenaerts*
Auditor

*Acting for a company