

This is a free translation into English of a statutory auditors' report on the issue of shares and various securities 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 professional auditing standards applicable in France.

KLÉPIERRE

Société anonyme

26, boulevard des Capucines

75009 Paris

Statutory auditors' attestation on the information communicated in connection with section 5 of Article L. 225-115 of the French Commercial Code relating to the total amount of payments made pursuant to sections 1 to 5 of Article 238 bis of the French General Tax Code for the year ended December 31, 2025

Annual General Meeting held to approve the financial statements for the year ended December 31, 2025

ERNST & YOUNG Audit

Tour First
TSA 1444492037
92037 Paris-La Défense cedex

S.A.S. à capital variable
344 366 315 R.C.S. Nanterre

Société de Commissariat aux Comptes inscrite à la
Compagnie Régionale de Versailles et du Centre

Deloitte & Associés

6, place de la Pyramide
92908 Paris-La Défense Cedex

S.A.S. au capital de 2 201 424 €
572 028 041 RCS Nanterre

Société de Commissariat aux Comptes inscrite
à la Compagnie Régionale de Versailles et du
Centre

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To the Annual General Meeting of KLÉPIERRE

In our capacity as statutory auditors of your company and pursuant to section 5 of Article L. 225-115 of the French Commercial Code (*Code de commerce*), we have prepared this attestation on the information relating to the total amount of payments made pursuant to sections 1 to 5 of Article 238 bis of the French General Tax Code (*Code général des impôts*) for the year ended December 31, 2025, as presented in the attached document.

This information was prepared under your Executive Board's responsibility. Our role is to attest this information.

In the context of our role as statutory auditors, we have audited your company's annual financial statements for the year ended December 31, 2025. Our audit was conducted in accordance with professional standards applicable in France, for the purpose of forming an opinion on the annual financial statements taken as a whole and not on any individual component of the financial statements used to determine the total amount of payments made pursuant to sections 1 to 5 of Article 238 bis of the French General Tax Code. Accordingly, our audit tests and sampling were not carried out with this objective and we do not express an opinion on any components of the financial statements taken individually.

We performed those procedures which we considered necessary to comply with the professional guidance issued by the national auditing body (*Compagnie nationale des commissaires aux comptes*) relating to this type of engagement. These procedures, which constitute neither an audit nor a review, consisted in performing the necessary reconciliations between the total amount of payments made pursuant to sections 1 to 5 of Article 238 bis of the French General Tax Code and the source accounting records and verifying that such amount is consistent with the data used to prepare the annual financial statements for the year ended December 31, 2025.

On the basis of our work, we have no matters to report on the consistency of the total amount of payments made pursuant to sections 1 to 5 of Article 238 bis of the French General Tax Code presented in the attached document, and amounting to €2,500, with the accounting records used to prepare the annual financial statements for the year ended December 31, 2025.

This attestation shall serve as certification of the total amount of payments made pursuant to sections 1 to 5 of Article 238 bis of the French General Tax Code, within the meaning of section 5 of Article L. 225-115 of the French Commercial Code.

This attestation has been prepared solely for your attention within the context described in the first paragraph and may not be used, distributed or referred to for any other purpose.

Paris-La Défense, le February 26, 2026

The statutory auditors
(*French original signed by*)

ERNST & YOUNG Audit

Deloitte & Associés

Gilles COHEN

Jean-Vincent COUSTEL