



KPMG Bedrijfsrevisoren - KPMG Réviseurs
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To the Board of KBC
Havenlaan 2
1080 Brussels

Our ref KV/SM/RD/id

May 26, 2026

Dear Madam, dear Sir,

Own footprint greenhouse gas emissions

Under the terms of the engagement letter dated May 9, 2025, KBC Group NV has engaged KPMG Bedrijfsrevisoren BV to perform limited assurance services regarding the CSRD sustainability information included in KBC Group NV's annual report for the financial year ended December 31, 2025 (the "Subject Matter Information"). The objective of this engagement is to express a limited assurance conclusion as to whether nothing has come to our attention to cause us to believe that the Subject Matter Information of KBC Group NV is in all material respects:

- not prepared in accordance with the requirements of article 3:32/2 of the Companies' and Associations' Code, including compliance with the applicable European standards for sustainability information (European Sustainability Reporting Standards (ESRS));
- not in compliance with the process carried out by the Group to identify the Subject Matter Information ("the Process") in accordance with the European Standards as disclosed in section 'Description of the processes to identify and assess material impact, risks and opportunities (1.4.1)' of the Subject Matter Information; and
- not in compliance with article 8 of EU Regulation 2020/852 (the "Taxonomy Regulation") regarding the publication of the disclosure included in the section EU-taxonomy – detailed tables of the Annual report KBC Group 2025.

Our limited assurance report was issued on 31 March 2026.

With this letter, we confirm that the own footprint greenhouse gas emissions as reported by KBC Group NV on page 196 of the Subject Matter Information, totaling 64.255 tons of CO₂-eq in 2025, were within the scope of our limited assurance engagement as described above. KBC Group NV's reported own footprint greenhouse gas emissions encompass:

- scope 1: direct emissions from fuel combustion and refrigerant gases used in office buildings, as well as from the own non-electric company car fleet (including business travel, commuting and private use);
- scope 2 (market-based): indirect emissions from purchased energy (i.e., electricity, heat, cooling and steam consumption) and electricity used to charge company owned or controlled electric vehicles; and



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- scope 3: indirect emissions from business travelling and employee commuting, along with emissions from resources over which KBC Group NV has direct operational control (i.e. purchased goods and services and waste generated in operations).

These greenhouse gases were determined based on the Greenhouse Gas Protocol Corporate Standard and included CO₂, CH₄, N₂O, PFC's, HFC's, SF₆ and NF₃ gasses. The reporting scope is aligned with the financial consolidation scope.

Regarding our assurance work on the Subject Matter Information, we wish to emphasize that our work was conducted in accordance with the applicable legal and professional obligations referred to in our limited assurance report, and was not planned, designed or conducted with specific reference to KBC Group NV 's own footprint greenhouse gas emissions. In particular, the scope of our assurance work and the judgments we made were based on our assessment of materiality in the context of the Subject Matter Information taken as a whole, and not solely in relation to KBC Group NV's own footprint greenhouse gas emissions. As a result, we accept no responsibility or liability whatsoever towards any party for the specific reporting by KBC Group NV regarding its own footprint greenhouse gas emissions within the context of our limited assurance report referred to above.

Yours sincerely,

KPMG Bedrijfsrevisoren BV
Statutory auditor
represented by

Kenneth Vermeire

Réviseur d'Entreprises / Bedrijfsrevisor

Steven Mulkens

Réviseur d'Entreprises / Bedrijfsrevisor