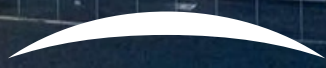


NON-FINANCIAL STATEMENT

2023

EXTRACT FROM 2023 UNIVERSAL REGISTRATION DOCUMENT




engie

3

NON-FINANCIAL STATEMENT AND CSR INFORMATION

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French ordinance 2017-1180 dated July 19, 2017 and French Decree 2017-1265 dated August 9, 2017 transposed European Directive 2014/95/EU, also called the non-financial reporting Directive (NFRD), as regards disclosure of CSR information by companies via the Non-Financial Statement (NFS).

Pursuant to this legislation, the ENGIE Group's NFS comprises the following elements:

- a presentation of the governance of CSR performance in Section 3.1 "Corporate Social Responsibility," together with: the Board of Directors' diversity policy, described in

Chapter 4 "Corporate Governance," the Vigilance Plan described in Section 3.9 "Vigilance Plan," and the rules of ethics described in Section 3.8 "Ethics and compliance";

- a description of the Group's activities presented in a summary form by major business segment in Section 3.2 "Business model," and in a detailed form in Section 1.6 "Description of the Group's activities";
- an analysis of the CSR risks relating to the areas referred to in the NFRD Directive, detailed in Section 3.3 "Analysis of the main CSR risks and challenges."

3.1 CORPORATE SOCIAL RESPONSIBILITY

The fundamental principles of Corporate Social Responsibility (CSR) are elaborated on in the Group's purpose which is enshrined in its bylaws (see the "ENGIE at a glance" Section).

Rethinking the global energy landscape has today become a necessity in the face of global warming. The urgency of climate change requires the implementation of a lower-carbon,

more decentralized, more digitized and more pared-back energy system.

That being said, the quest for positive impacts on the climate must not come at the expense of the population and nature. This threefold challenge involving the Climate, Nature and Humanity drives the Group's societal approach.

3.1.1 CSR POLICY AND GOVERNANCE

ENGIE's Corporate Social Responsibility policy sets out the Group's CSR priorities and commitments to bring together everyone's skills, create shared value for all its stakeholders and contribute to the achievement of the Sustainable Development Goals defined by the United Nations. By acting for a positive impact on people and the planet, the Group contributes to ensuring its leadership, over the long term, as a benchmark player in energy transition. This policy is detailed in Section 1.5.1.

The Societal Responsibility Department (CSR Department) relies on a network of designated coordinators in the business units (GBU, GEMS (Global Energy Management & Sales) and Nuclear) and geographical entities (national and regional hubs). To engage employees as widely as possible on these subjects, the CSR Department uses a network of Chief Sustainability Officers (CSO) across the business lines and regional hubs.

The CSR Department provides regular presentations to the Board of Directors' Ethics, Environment and Sustainable Development Committee (EESDC) on the latest CSR topics (Science-Based Targets or SBT, tracking CSR objectives and commitments, discussions with civil society, CSR ratings, etc.).

The CSR Department takes joint leadership with the Finance Department of the Green Financing Committee, overseeing projects likely to be financed by green bonds regularly issued on the market by the Group.

The CSR Department has leadership of the Climate Mitigation Committee, in which the Finance Department and the relevant GBU participate. This committee is notably responsible for overseeing the Group's decarbonization commitments, in line with the Science Based Targets.

The CSR Department takes joint leadership with the Finance Department and the GBUs concerned of the Adaptation climate Committee, charged with overseeing the achievement of financial transparency commitments made in the TCFD initiative (Task Force on Climate related Financial Disclosures) and with monitoring the Group's plans to adapt its assets to climate change.

The CSR Department, together with the Finance Department, also heads up the CSRD Implementation Committee set up in 2023 to roll out the action plan needed to implement the new European CSRD (Corporate Sustainability Reporting Directive).

The CSR Department takes joint leadership with the Legal, Ethics and Compliance Department of the Duty of Vigilance Committee, charged with overseeing measures to prevent serious violations relating to human rights and fundamental freedoms, the health & safety of individuals and the environment that might arise from the activities of the Group and the subsidiaries it controls.

The CSR Department regularly meets with a range of stakeholders (NGOs, investors, rating agencies, customers, opinion leaders, and experts), and organizes panels and discussion forums, as well as a Stakeholder Committee, to work on the sustainability of offerings and projects related to the Group's operational teams. Employees receive regular training on themes related to sustainable development and stakeholder engagement.

Each year, before its Shareholders' Meeting, ENGIE publishes an integrated report on its overall financial, environmental, social and societal performance. It discusses this report in advance with its stakeholders to improve its relevance.

3.1.2 2030 CSR OBJECTIVES

The Group has set itself CSR objectives for 2030 in line with its purpose and its new strategic plans: 18 objectives overseen at EESDC level and 13 objectives overseen by the Executive Committee. These objectives are presented in Section 1.5.2.

Each objective has an Executive Committee member as a sponsor and a manager. They work in partnership with the division concerned to take the necessary action to achieve the objective. The CSR Department coordinates and monitors these CSR objectives for senior management, the EESDC and the Board of Directors.

3.1.3 CLIMATE TRAJECTORY (RELATED TO THE RECOMMENDATIONS OF THE TCFD: TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES)

3.1.3.1 Climate governance

The Board of Directors validates the climate transition strategy and its associated objectives. This subject is central to its work, particularly when the Board holds its strategy seminar and makes investment decisions, which are prepared by the Strategy, Investment and Technology Committee (SITC).

Regarding climate, the Board relies on the work of the Ethics, Environment and Sustainable Development Committee (EESDC), which is specially charged with reviewing the risks and opportunities connected with climate change and making its recommendations to the Board.

The Ethics, Environment and Sustainable Development Committee (EESDC) studies and decides on climate-related issues in particular the Group's climate policy, points concerning the implementation of TCFD recommendations and decarbonization objectives. This role was confirmed by its inclusion in the Internal Regulations of the Board of Directors.

In order to fulfill this mission, the EESDC relies on analysis of climate-related risks and opportunities (see Sections 2.2.2 and 3.1.3.3), as well as other more specific elements (e.g. progress on the adaptation plan). Climate risk is one of the seven primary risks reviewed by the Board of Directors on an annual basis. These reports are prepared by the CSR Department, which also includes a chapter dedicated to climate change in its CSR reporting to the EESDC.

The CSR Department leads the climate Mitigation Committee which steers the Group's decarbonization objectives to ensure that the Group's decarbonization trajectory is in line with the

commitments made under the SBTi initiative. This process relies in particular on a CO2 Medium-Term Plan for the annual trajectory up to 2030, and on Quarterly Business Reviews for infra-annual steering. The CSR Department also oversees the Group's adaptation work with support from the Research & Innovation teams (see Section 1.3). All of this work is carried out in close coordination with the Strategy Department and the Finance Department, as well as with all the Global Business Units.

The Group has also set up information sessions for directors so that they can ensure that they have sufficient skills to fulfill their roles. The climate is one of the training topics.

The CSR Department also makes proposals to the Appointments, Compensation and Governance Committee on the criteria for compensating the Chief Executive Officer, the COMEX members and other Group employees via the long-term incentive scheme in relation to ENGIE's main non-financial challenges. In particular, they take into account changes in greenhouse gas (GHG) emissions linked to energy production.

The Audit Committee identifies the primary risks, including climate risk and the integration of climate considerations into the assumptions used for financial guidance and the calibration of risk insurance coverage.

Finally, the Strategy, Investment and Technology Committee integrates climate challenges and objectives in its investment decisions.

3.1.3.2 Strategy

In line with its purpose (see the "ENGIE at a glance" Section) and the Say on Climate resolution adopted by the April 21, 2022 Shareholders' Meeting, the decarbonization of the economy is at the heart of the Group's strategy. This also takes the form of long-term commitments to achieve Net Zero Carbon across all scopes (Scopes 1, 2 and 3) by 2045 and of medium- to long-term commitments that project GHG emissions on a path compatible with the Paris Agreement (see Section 3.1.4).

In order to define its commitments, the Group has studied the resilience of its business model by comparing it to different decarbonization scenarios.

These commitments are already reflected in the Group's processes: for example via the allocation of annual carbon budgets until 2030 to the main businesses (GBU) integrated within the Group's investment processes, and regular reporting of the consumption of these budgets within the context of new investments.

The impact of climate change on the Group's strategy is being studied as well. A process was launched in 2022 with the issue

being approached by country or by major climate region where ENGIE has an interest. The study covers four areas:

- the impact of climate change on country risk;
- the value of existing assets;
- the strategic objectives out to 2030;
- the strategic issues specific to the countries in question.

The updated climate risk mapping for the second half of 2022 confirmed the identified risks and is presented in Section 2.2.2.

Moreover, climate change can bring new opportunities. It encourages the development of new technologies and solutions, particularly in terms of:

- development of renewable energy for electricity;
- development of green gas (biomethane and green hydrogen);
- more offers of decarbonization support and solutions for our customers.

3.1.3.3 Risk management

Climate change carries risks for the Group (see Section 3.3).

The transition risks to which the Group is exposed mainly result from the strengthening of emissions regulations and decarbonization policies, changes in market and consumer behavior, and technological developments. The Group has been setting itself greenhouse gas emissions targets since

2012. Since 2017, the Group has reduced its direct emissions by 70% and total emissions by 40%. It is set to achieve ambitious objectives by 2030 (certified by SBTi) and Net Zero Carbon in 2045. As well as the emissions of its own industrial assets, the Group acts throughout its value chain, including suppliers, work practices, and support for customers as they decarbonize their footprint.

Risks include, in particular, the transformation required toward a complete decarbonization of gas networks: the reduction in the volume of gas in certain networks (transmission, storage or distribution) or in certain sectors (buildings, electricity production) and the imposition of stricter carbon criteria for methane. To date, these represent the greatest risks to ENGIE's activities, particularly its gas networks. In addition, these risks also concern the development of green gas production (promising technologies to industrialize) and renewable electricity production (mature but strained supply chain).

Physical risks are inherent in the assets and activities of the Group that might be exposed to the impacts of climate change. The collaboration of the CSR Department with the Group's operating entities has made it possible to identify the climate

indicators that affect the Group's activities (heat waves, water stress, flooding, strong winds, landslides, forest fires, coastal erosion, heat stress). The Group has also forged a partnership with the Pierre Simon Laplace Institute to obtain climate change data at various degrees of warming.

With these items, the Group is able to make a list of priority operating sites in terms to assess their local resilience to climate change. In addition to risk management, insurance coverage and short-term continuity plans are being drafted, as well as a plan to adapt our high-risk assets for 2030 and 2050.

Analyses are also carried out on ENGIE's entire generating fleet, to provide better visibility on the long-term potential for contracting our production with our customers.

3.1.3.4 Indicators and targets

ENGIE has a robust panel of key performance indicators (KPI) that enable it to measure its carbon footprint with all the desired level of detail. These indicators allow it to precisely control changes in its GHG emissions.

In addition to the SBTi objectives presented in Chapter 3.1.4, the Group's 2030 targets are:

- 43 Mt CO₂ eq. related to energy production (scope 1 and 3.15);
- 52 Mt CO₂ eq. related to the use of products sold (scope 3.11);
- 30% reduction in methane emissions from gas networks between 2017 and 2030;
- 100% of the top 250 preferred suppliers (excluding energy) certified or aligned with the SBT initiative by 2030;

- 45 Mt CO₂ eq. of customer GHG emissions avoided by ENGIE's offers and products in 2030.

The results of the decarbonization targets are shown in Section 1.5.2.

These targets give an initial estimate of emissions in 2030: [20 ; 27] Mt CO₂ eq. for scope 1, [1 ; 2] Mt CO₂ eq. for scope 2 and [100 ; 135] Mt CO₂ eq. for scope 3. These data are forward-looking estimates, updated annually at the time of the Medium-Term Plan (MTP). They have no target value, and are shared as part of the Group's commitment to external transparency.

3.1.4 SCIENCE-BASED TARGETS CERTIFICATION

The Science-Based Targets (SBT) initiative aims to encourage companies to take ambitious climate action by validating the compliance of their forecast chronicles of CO₂eq emissions with the commitments of the Paris Agreement.

Mindful of its environmental responsibility, in May 2021 ENGIE committed to a well-below 2°C trajectory by 2030 with a view to being Net Zero Carbon by 2045. In February 2023, the Group obtained SBTi "well-below 2°C" certification for its decarbonization trajectory.

For this, the Group is committed to reducing (see Section 1.5.2):

- by 66%, the carbon intensity of production (Scope 1) and energy consumption (Scope 2) between 2017 and 2030;
- by 56%, the carbon intensity of energy sales produced (Scopes 1 and 3) and purchased (Scope 3) between 2017 and 2030;
- by 32.5%, other GHG emissions, including Scope 3 of purchases, fixed assets and upstream fuel and electricity purchase chain between 2017 and 2030.

It should be noted that ENGIE has set a reduction target for carbon intensity linked to energy generation and consumption (scopes 1 and 2) that goes beyond SBTi requirements, with a commitment of -66% over the 2017-2030 period instead of the -55% required by SBTi.

This certification demonstrates ENGIE's aim of becoming a major player in the energy transition to a carbon neutral world.

In this context, ENGIE is committed to ending its coal activity in 2025 for continental Europe and in 2027 for the rest of the world for all its coal assets.

This exit from coal will be achieved, in order of priority, through closures, conversions and disposals of power plants. If the closure of a coal-fired power plant is indeed preferable to its disposal from an environmental point of view alone, its implementation faces two limits: ENGIE is almost never the sole decision-maker in this matter and closure may not be possible if the coal-fired power plant contributes to the energy security of a State or a region.

Whenever ENGIE determines to dispose of a coal-fired power plant, it weighs CSR considerations in choosing a buyer. The proceeds from the disposal also enable the Group to finance the development of renewable capacities that are beneficial to the climate.

Concerning natural gas, the Group's ambition is to gradually replace fossil gas by green gas through the development of biomethane and green hydrogen. These measures complement the Group's commitment to the strong development of renewable energy for electricity, in its ambition to transition to a low-carbon society.

3.1.5 EUROPEAN TAXONOMY

3.1.5.1 Methodology for the classification of activities

In order to direct European industrial investments toward sustainable activities and achieve carbon neutrality by 2050, the European Union has adopted, with Regulation 2020/852 of June 18, 2020 and four delegated acts - (2021/2139) dated June 4, 2021, (2022/1214) dated March 9, 2022 and (2023/2485 and 2023/2486) dated June 27, 2023 - a European taxonomy approach which lists the economic activities deemed environmentally sustainable.

The Group followed a four-step process to identify the activities which are eligible and aligned in accordance with the European Regulation governing the taxonomy of sustainable activities (2020/852) across all the countries in which the Group operates for 2023. For eligible activities, the process covered all six objectives of the taxonomy. However, after analyzing the economic activities covered by all the objectives, the Group is mainly concerned with the mitigation objective in line with its decarbonization strategy (see Section 3.10. Appendix – Taxonomy tables).

The **first stage** consisted of studying the eligibility of activities and dividing the Group's economic activities into two categories: eligible and non eligible. To do so, the Group determined which of its activities strictly corresponded to an economic activity described in one of the delegated acts (2021/2139), (2022/1214) or (2023/2486). The main activities deemed eligible were those of GBU Renewables (wind, solar, hydropower and geothermal electricity production), GBU Energy Solutions (heating production and distribution with or without gas or biomass cogeneration, energy efficiency services), and the GBU FlexGen & Retail (electricity storage, production of electricity from natural gas). For GBU Networks, activities relating to greening injected, transported and distributed natural gas were taken into account in proportion to the green gas transported in the networks. For nuclear production, the extension of the two Belgian units Doel 4 and Tihange 3 was the subject of an agreement between the Belgian State and the Group, which led, subject to the closing expected in 2024, to the creation of a legal structure dedicated to the two extended nuclear units equally owned by the two parties. This dedicated company will be consolidated using the equity method. Given the definition of CAPEX according to the Taxonomy regulation, investments made in the Group's nuclear activity are outside the scope of the Taxonomy analysis exercise. Therefore, only the drawing rights on two French power plants owned and identified as eligible by EDF were considered as eligible by the Group.

Non-eligible activities mainly relate to sales of electricity and gas as a marketer or trader.

The **second stage** consisted of determining among the eligible activities, those who made a substantial contribution to the mitigation or adaptation to climate change objective by assessing their compliance with the technical review criteria presented in the delegated acts. The criterion of 100 gCO₂ / kWh in the life cycle analysis does not currently qualify the Group's natural gas-fired power generation assets

on its own. Among the technical review criteria, the activity is considered as aligned if:

- for hydroelectric generation: the hydroelectric power plant was a "run of the river" type or can demonstrate a power-flux ratio of more than 5 W/m²;
- for the heating networks: the energy system was efficient as defined by the EU (a system using at least 50% of energy from renewable sources, 50% in residual heat, 75% heat produced through cogeneration or 50% using a combination of this energy and heat);
- for the installation of energy efficiency equipment or energy performance services in the buildings: the activity is related to one of the activities described.

The **third stage** related to compliance with technical review criteria ensuring no prejudice to the other environmental objectives (Do No Significant Harm- DNSH). Risk management relating to climate change, water resources, the circular economy, the erosion of biodiversity and air pollution is covered by a specific section of our environmental policy (see the Group's website: <https://www.engie.com/en/group/social-responsibility/csr-goals>). The compliance assessment was carried out by environmental coordinators for each activity based on the following main elements:

- the analysis of risks relating to climate change (physical risks), water stress, pollution (NOx, SOx, PM), the protection of protected zones which is updated each year as part of environmental reporting on sites in operation;
- the preparation of an environmental management plan as part of the Group's voluntary CSR objectives;
- EMAS and ISO 14001 certification for facilities with the highest environmental impact such as hydropower production sites.

The **fourth stage** related to the Group's compliance with minimum safeguards. This compliance is achieved thanks to the policies of the Group's Ethics, Compliance & Privacy Department and in particular through the policy relating to human rights which refers to major international standards, and the Integrity and Ethics Compliance guidelines for the establishment of anti-corruption and fair competition procedures, and through the analysis of risks and duty of vigilance action plans, as well as the system for whistleblowing and reporting ethics incidents. A description of the system and the vigilance plan are available in this 2023 Universal Registration Document (see Sections 3.8 and 3.9) and on the Group's website: www.engie.com/en/ethics-and-compliance/whistleblowing-system and www.engie.com/en/ethics-and-compliance/vigilance-plan.

Activities considered as aligned are those which correspond favorably to the four stages described above.

The results are also the subject of a follow-up note at the EESDC.

3.1.5.2 Calculation method for indicators

Regulation 2021/2078 dated July 6, 2021, requires this Non-financial statement (NFS) to publish, as of 2022, the rate of eligibility and alignment of business activities for listing in this taxonomy using three indicators defined by said taxonomy:

- revenues;
- capital expenditure (CAPEX);
- operating expenses (OPEX).

Revenues, CAPEX and OPEX indicators used for these eligibility rate calculations are strictly in line with the taxonomy definitions.

Revenues refers to the Group's published revenues (see Note 7 "Sales" of Section 6.2 "Notes to the consolidated financial statements"), i.e. it excludes revenues from entities consolidated using the equity method (like Ocean Winds, a partnership with EDP Renováveis in offshore wind). Moreover, revenues from an energy production site eligible for the taxonomy must be retained even if the final sale to an external third party is carried out by the Group's marketer (GEMS), and not directly by the entity producing the sustainable energy.

The **CAPEX indicator** defined by the taxonomy is different from the one used by ENGIE in its management dialog and in its financial communication to the market. In particular, the taxonomy does not include financial investments in entities

consolidated using the equity method, as well as Design Build Own Operate (DBSO) disposals including tax equity received.

ENGIE CAPEX and taxonomy CAPEX can be reconciled as follows:

Data at December 31, 2023, in millions of euros	Capital expenditure (CAPEX) ⁽¹⁾	Taxonomy CAPEX
Acquisitions of property, plant and equipment and intangible assets	7,328	7,328
(-) Change in tangible and intangible investment liabilities		790
Entry into scope of tangible and intangible investments arising from "Business combinations"		2,226
Changes in scope - Acquisitions	1,338	
Acquisitions of controlling interests in entities, net of cash and cash equivalents acquired	1,392	
(+) Cash and cash equivalents acquired	204	
Acquisitions of investments in equity method entities and joint operations	237	
Acquisitions of equity and debt instruments	1,675	
Change in loans and receivables originated by the Group and others	1,585	
(-) Disposal impacts relating to DBSO activities	(62)	
(-) Financial investments Synatom / Disposal of financial assets Synatom	(3,082)	
Right of use assets (IFRS 16)		710
TOTAL	10,614	11,055

(1) See Note 5.6 of Section 6.2 "Notes to the consolidated financial statements"

Since 2022, ENGIE has adapted its chart of accounts to strictly adhere to the definition adopted by the European regulation for the **OPEX indicator**, i.e. direct costs not recognized as assets for research and development, the renovation of buildings, leases, maintenance and repairs, and any other direct expense relating to the routine maintenance of property, plant & equipment.

The 2023 results are presented in the three tables below, with a breakdown of the results by segment.

2023 revenues used by the taxonomy

Segment	Eligible revenues (€ million): A	Aligned revenues (€ million): B	Total Revenues (€ million): C	Percentage of eligibility of revenues: (A/C)	Percentage of alignment of revenues: (B/C)
Renewables	5,357	4,996	5,512	97%	91%
Networks	470	379	6,873	7%	6%
Energy Solutions	7,738	6,826	11,033	70%	62%
FlexGen & Retail	5,175	1,428	21,707	24%	7%
Nuclear	815	815	118		
Other (of which GEMS)	81	73	37,322	0%	0%
TOTAL	19,635	14,517	82,565	24%	18%

2022 revenues used by the taxonomy

Segment	Eligible revenues (€ million): A	Aligned revenues (€ million): B	Total Revenues (€ million): C	Percentage of eligibility of revenues: (A/C)	Percentage of alignment of revenues: (B/C)
Renewables	6,102	5,735	6,216	98%	92%
Networks	469	467	6,961	7%	7%
Energy Solutions	7,514	5,838	11,552	65%	51%
FlexGen & Retail	9,001	1,696	23,939	38%	7%
Nuclear	372	372	35		
Other (of which GEMS)	10	0	45,163	0%	0%
TOTAL	23,468	14,109	93,865	25%	15%

2023 Capital expenditure (CAPEX) used by the taxonomy

Segment	Eligible CAPEX (€ million): A	Aligned CAPEX (€ million): B	Total CAPEX ⁽¹⁾ (€ million): C	Percentage of eligibility of CAPEX: (A/C)	Percentage of alignment of CAPEX: (B/C)
Renewables	4,687	4,668	4,707	100%	100%
Networks	357	261	2,099	17%	12%
Energy Solutions	818	705	1,040	79%	68%
FlexGen & Retail	2,062	1,555	2,348	88%	66%
Nuclear	45	45	170	27%	27%
Others	23	23	692	3%	3%
TOTAL	7,992	7,258	11,055	72%	66%

(1) A part of the Group's CAPEX is financed by Green Bonds, according to the provisions of a reference framework that ENGIE has defined for its green emissions (see Section 5.3 "Green bonds"). Although the estimate is not easily quantifiable, these assets generate, for the most part, eligible and aligned revenues.

2022 Capital expenditure (CAPEX) used by the taxonomy

Segment	Eligible CAPEX (€ million): A	Aligned CAPEX (€ million): B	Total CAPEX (€ million): C	Percentage of eligibility of CAPEX: (A/C)	Percentage of alignment of CAPEX: (B/C)
Renewables	4,491	4,327	4,504	100%	96%
Networks	345	345	2,155	16%	16%
Energy Solutions	602	514	936	64%	55%
FlexGen & Retail	384	76	784	49%	10%
Nuclear	109	109	224	49%	49%
Others			587	0%	0%
TOTAL	5,930	5,370	9,191	65%	58%

2023 Operating expenses (OPEX) used by the taxonomy

Segment	Eligible OPEX (€ million): A	Aligned OPEX (€ million): B	Total OPEX (€ million): C	Percentage of eligibility of OPEX: (A/C)	Percentage of alignment of OPEX: (B/C)
Renewables	515	507	553	93%	92%
Networks	93	60	907	11%	11%
Energy Solutions	723	489	876	83%	56%
FlexGen & Retail	267	35	631	42%	6%
Nuclear	35	35	198	18%	18%
Others	0	0	6	0%	0%
TOTAL	1,633	1,126	3,172	51%	35%

2022 Operating expenses (OPEX) used by the taxonomy

Segment	Eligible OPEX (€ million): A	Aligned OPEX (€ million): B	Total OPEX (€ million): C	Percentage of eligibility of OPEX: (A/C)	Percentage of alignment of OPEX: (B/C)
Renewables	571	556	591	97%	94%
Networks	38	37	800	5%	5%
Energy Solutions	556	460	766	73%	60%
FlexGen & Retail	240	38	531	45%	7%
Nuclear	33	33	207	16%	16%
Others	0	0	6	0%	0%
TOTAL	1,438	1,124	2,901	50%	39%

In 2023, ENGIE recognized stable taxonomy-eligible **revenues** of 24% and increased aligned revenues of 18% driven by Energy Solutions activities (25% and 15% respectively in 2022), taxonomy-eligible **CAPEX** of 72% and taxonomy-aligned CAPEX of 66%, up compared to 2022 (65% and 58%), due to

the development of battery activities led by the GBU FlexGen, and taxonomy-eligible **OPEX** of 51% and taxonomy-aligned OPEX of 35%.

In 2023, as was the case in 2022, these Group figures mask great disparities from one business line to another.

The majority of **GBU Renewables** activities are eligible (97% for revenues, 100% for CAPEX) and almost all aligned (91% for revenues, 96% for CAPEX).

The majority of **GBU Energy Solutions** activities are eligible (70% for revenues, 79% for CAPEX) and mostly aligned (62% for revenues, 68% for CAPEX).

The activities of the **GBU FlexGen & Retail** are minimally eligible and aligned with the taxonomy for revenues (24%), whereas, thanks to the development of battery activities, CAPEX has become predominantly eligible and aligned (88% and 66% in 2023 against 49% and 10% in 2022).

The activities of the **GBU Networks** are also minimally eligible and aligned. On the other hand, the three gas network activities (transport, distribution and storage) will gradually become eligible and aligned as they are converted to renewable gas and hydrogen storage.

Nuclear activities are eligible and aligned for those corresponding to drawing rights on French plants identified as eligible and aligned by EDF.

Finally, the **Other** activities (including *GEMS*, which sells energy to companies, and which offers energy management

services and solutions to support the decarbonization of the Group and its customers) are not eligible for the taxonomy.

it should be noted that 90% of the 2024-2026 growth CAPEX plan (see Note 5.6 of Section 6.2.2 "Notes to the consolidated financial statements") is eligible and 83% is aligned, which is significantly higher than the percentages calculated across all CAPEX (growth and maintenance). These eligibility and alignment ratios in relation to growth CAPEX reflect the Group's commitment to a carbon-neutral economy, which is demonstrated through its financial investments. In addition, in its growth CAPEX, ENGIE has taken into account the CAPEX incurred to extend the life of the two nuclear units in Belgium from 2025 to 2035, in accordance with the agreement signed with the Belgian State, the closing of which is expected in 2024.

The taxonomy analysis of the 2024-2026 CAPEX plan is presented in the tables below and includes the CAPEX indicator defined under taxonomy and the CAPEX growth indicator as monitored at Group level (see Note 5.6 of Section 6.2.2 "Notes to the consolidated financial statements").

Capital expenditure (CAPEX) used by the taxonomy

Segment	2024-2026 plan		2023-2025 plan	
	Percentage of eligibility	Percentage of alignment	Percentage of eligibility	Percentage of alignment
Renewables	100%	100%	100%	100%
Networks	31%	22%	22%	22%
Energy Solutions	80%	72%	79%	71%
Other activities	54%	38%	57%	16%
Capital expenditure used by the taxonomy (Growth and maintenance CAPEX)	72%	65%	67%	62%

Growth CAPEX

Segment	2024-2026 plan		2023-2025 plan	
	Percentage of eligibility	Percentage of alignment	Percentage of eligibility	Percentage of alignment
Renewables	100%	100%	100%	100%
Networks	76%	58%	53%	53%
Energy Solutions	82%	70%	73%	66%
Other activities	76%	60%	50%	22%
Growth CAPEX ⁽¹⁾	90%	83%	80%	76%

(1) See Note 5.6 of Section 6.2.2 "Notes to the consolidated financial statements."

The calculation of eligibility and alignment in terms of 2024-2026 CAPEX supported by expected expenditure for GBU Renewables and GBU Energy Solutions activities which represent more than half of the Group's CAPEX expenditure.

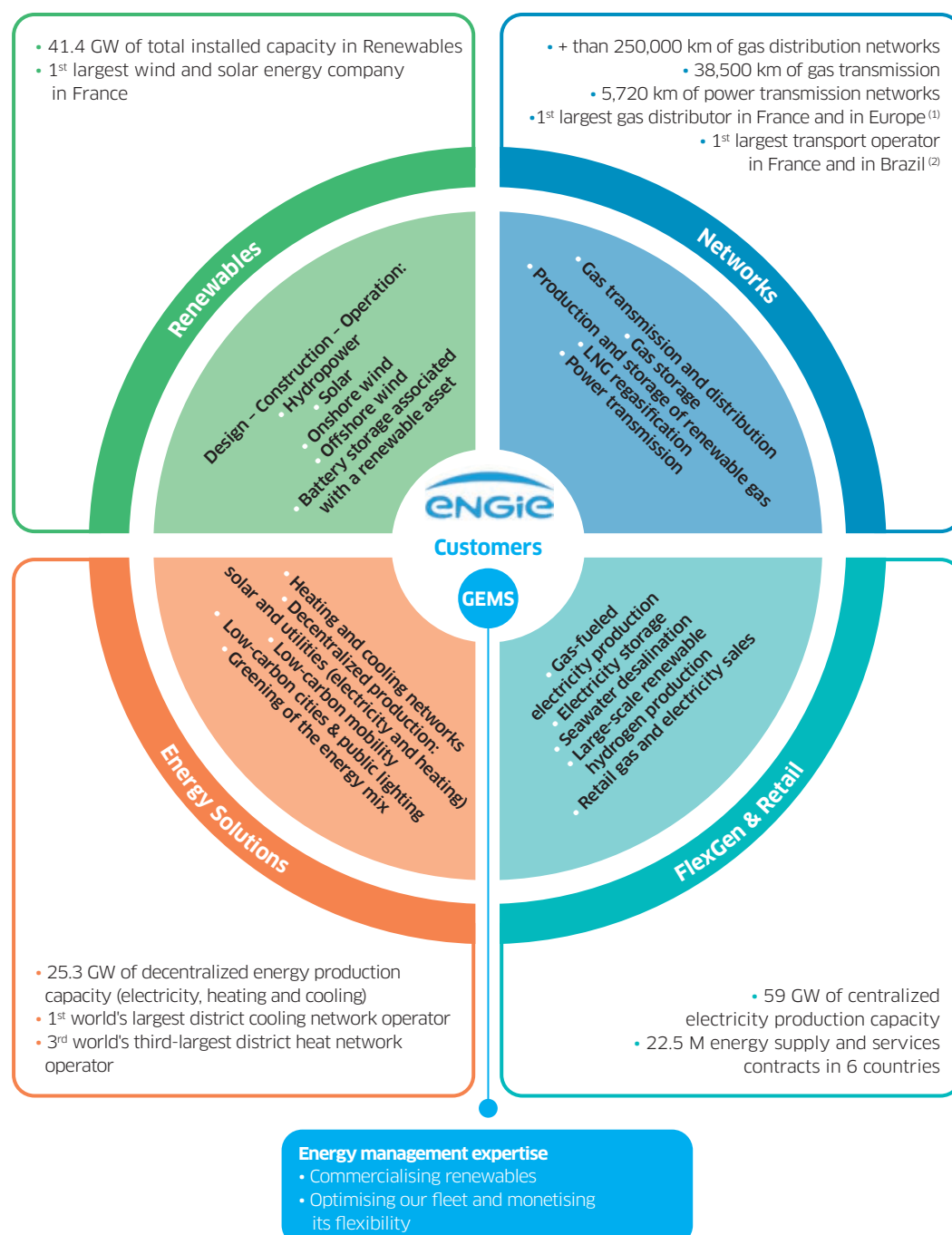
The tables presenting the standard templates used for the information related to 2023 data on the Revenue, CAPEX and

OPEX indicators according to the Commission Delegated Regulation (EU) No. 2021/2178 dated July 6, 2021, as well as those containing the standard models for the publication of information related to nuclear and gas activities according to Commission Delegated Regulation (EU) No. 2022/1214 dated March 9, 2022, can be found in Section 3.10 "Appendix - Taxonomy tables."

3.2 BUSINESS MODEL

The acceleration of the energy transition is shifting the sector's value toward more environmentally friendly activities and services that are closer to the end customer. It has also created a need to provide responses tailored to each region, incorporating a good understanding of local situations and resources. ENGIE is involved in raising awareness of, and co-constructing, the energy transition with its stakeholders.

The Group's activities, detailed in Section 1.6 "Description of the Group's activities," can be represented as follows:

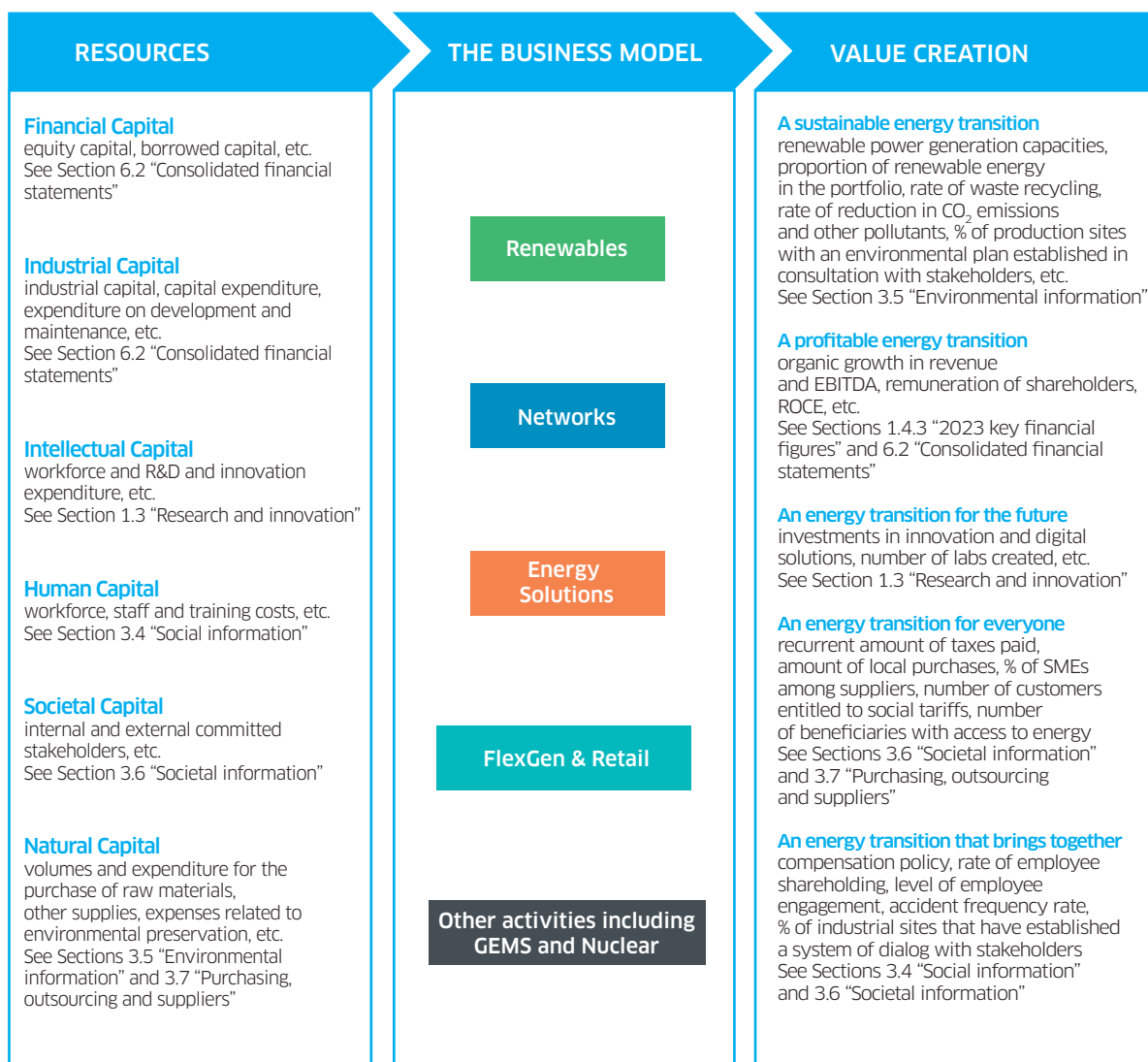


(1) Through independent subsidiaries.

(2) Through an independent subsidiary.

The Group's four business segments (Renewables, Networks, Energy Solutions, FlexGen & Retail) and Other activities utilize capital or resources of different kinds and create value according to five areas, as shown below. This presentation covers the International Integrated Reporting Council (IIRC) principles.

Value creation for ENGIE



3.3 ANALYSIS OF MAIN CSR RISKS AND CHALLENGES

To identify the main CSR risks, ENGIE used the most recent version (2020) of its matrix of challenges, called the “materiality matrix” which was created to better reflect the expectations and priorities of its stakeholders (internal and external) and its management and to target its strategy and actions more effectively.

This results in 20 challenges, divided into four categories, namely: seven material, two major, seven decisive and four fundamental.

The fundamental challenges are long-lasting issues that form the essential founding basis for the responsible conduct of the Group's industrial and commercial activities. Therefore, they were not ranked or compared with other challenges.

The other challenges were assessed following interviews with around thirty stakeholders and the analysis of around fifty questionnaires. They were cross-classified using a weighted rating system based on the number of respondents with the aim of balancing the weighting of each type of stakeholder.

They were then classified according to three categories of increasing materiality:

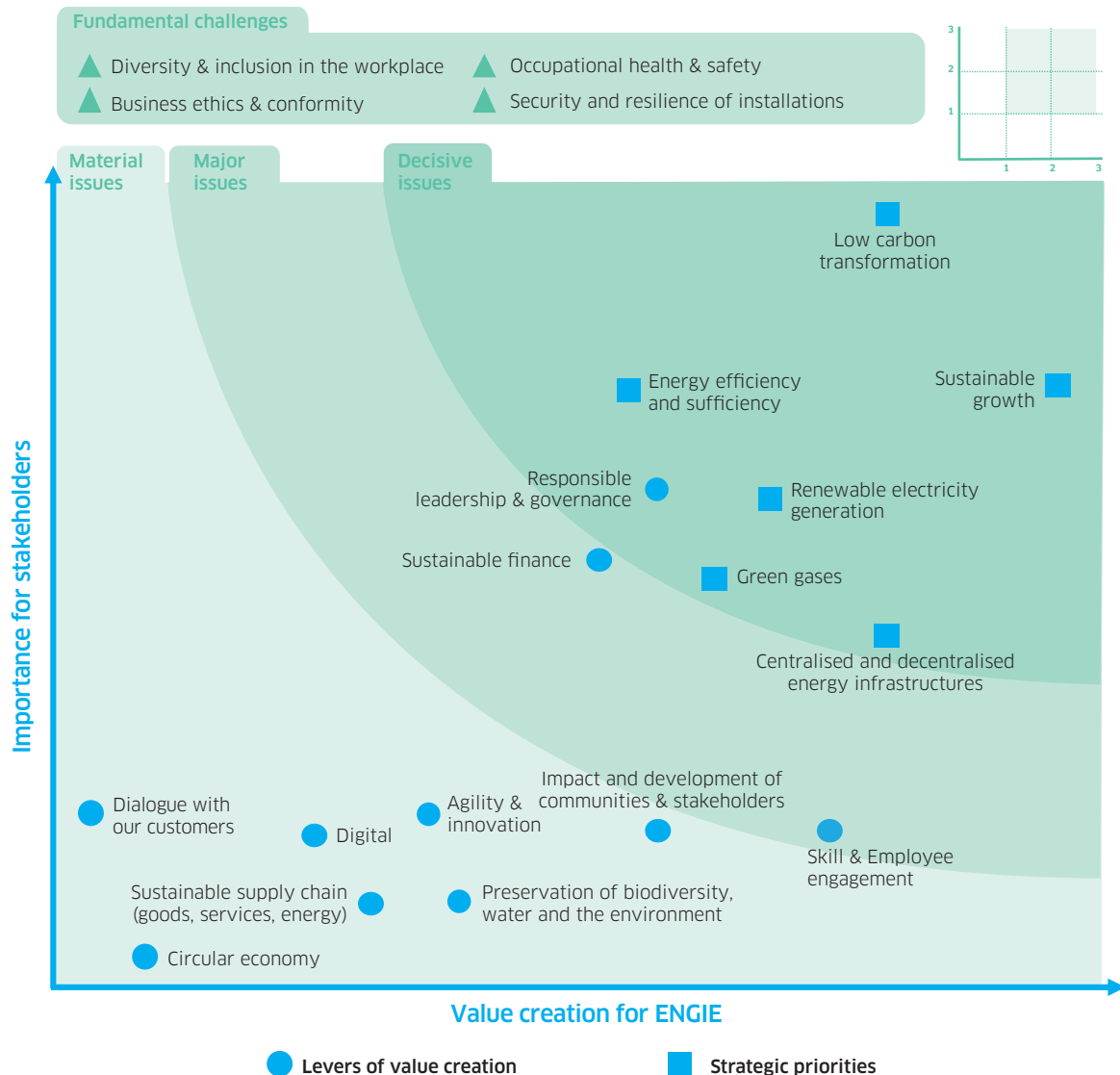
- the material challenges that create value for the Group;
- the major issues that make the most significant contribution to this value creation;
- the decisive issues that make an essential contribution to it, six of which constitute the Group's strategic priorities.

The challenges are positioned on the matrix:

- according to their importance for internal and external stakeholders (vertical axis);
- according to the impact in terms of value creation for ENGIE (horizontal axis).

All issues are classed as medium or high materiality.

The method used to construct the matrix can be found on the Group's website at the following address: <https://www.engie.com/en/group/social-responsibility/engie-materiality-matrix>



The definitions of the challenges are provided in the following tables:

Challenge	Definition
1. Responsible leadership & governance	Ensure exemplary and transparent leadership and governance, adapted to the strategic challenges; ensure transparency and integrity of information through reliable communication, effective management of potential controversies and ENGIE's brand image; ensure the clarity of the Group's objectives; ensure that the Group's actions are consistent with its purpose.
2. Digital	Put the Group's digital expertise at the service of the energy transition by offering customers innovative and differentiating solutions and services; leverage these technologies to improve the Group's operational efficiency and to strengthen cohesion between employees through new collaborative tools.
3. Sustainable growth	Ensure the resilience of the Group's business model as well as the growth of net financial income / (loss) over the long term; guarantee value sharing with all stakeholders (incentive-based compensation for senior management and all employees; ensure shareholder attractiveness and loyalty); limit the risk of stranded assets; ensure stability in terms of financial and CSR ratings.
4. Safety and resilience of installations	Ensure the operating safety of facilities and business continuity by guaranteeing: the safety and surveillance of the Group's sensitive sites (nuclear and industrial), the resilience and adaptation of facilities to climatic risks, the cybersecurity of industrial control systems, the confidentiality and protection of the personal data of employees and customers; ensure the dismantling of nuclear sites under the required security conditions.
5. Employees' skills and commitment	Encourage employees to take ownership of ENGIE's purpose, strategy and values by making them actors in their deployment; strengthen the relationship of trust between management and employees; explore and develop new ways of working adapted to employees' needs; ensure quality social dialog within the Group; to capitalize on employees' skills and support them in their professional development; attract and develop talent; strengthen intrapreneurship in the Group's practices.
6. Occupational health & safety	Guarantee health & safety as well as optimal working conditions for employees, subcontractors and temporary workers in all geographic areas where the Group operates.
7. Diversity & inclusion in the workplace	Promote equal opportunities and make equal treatment a reality; ensure non-discrimination with respect to both employees and candidates; promote diversity of profiles and experience at all levels of the company.
8. Circular economy	Encourage circularity throughout the value chain by guaranteeing the recycling, reuse and recovery of resources in operations; control the consumption of resources (responsible consumption); ensure efficient use of raw materials.
9. Preservation of biodiversity, water & the environment	Prevent and control the impact of the Group's operations on biodiversity, water and the environment (noise pollution, soil pollution, water and air pollution); be a player and driving force in environmental protection and contribute to the restoration of natural habitats through targeted and concrete commitments.
10. Low-carbon transformation	Acting positively for the environment and the climate by ensuring a clear and ambitious shift toward low-carbon activities, by withdrawing from carbon activities, by developing offers aimed at reducing the carbon footprint of the Group's customers, by controlling the carbon footprint of the supply chains and working practices.
11. Renewable electricity production	Strengthen investment in a competitive and sustainable portfolio of renewable energy power generation activities and ensure their local acceptability; anticipate new renewable energy sources and be a player in their deployment.
12. Green gases	Sustainably develop the entire green gas value chain (biomethane, hydrogen); raise awareness among customers and stakeholders of the role of green gases as levers for resilience and performance in the energy transition.
13. Centralized and decentralized energy networks	Pursue the development of gas and electricity energy networks as well as decentralized networks (heating and cooling networks, networks of charging stations for electric vehicles, urban public lighting networks, etc.); take advantage of new technologies for the intelligent and connected management of networks and network infrastructure.

Challenge	Definition
14. Agility & innovation	Change the corporate culture toward greater agility and openness to innovation; strengthen the ability to evolve (adaptation of business models and Group organization, transformation of working methods, development of intrapreneurship, etc.) in the face of changes in the Group's environment (expectations, uses, etc.).
15. Dialog with our customers	Engage in a strategic dialog with current and historical customers in order to best support them in their low-carbon transformation; make all customers aware of the Group's values and commitments; develop a quality partnership relationship and adapt to the specificities of ENGIE's geographical locations; commit to long-term performance (energy, carbon, etc.) with customers.
16. Business ethics & conformity	Ensure responsible business conduct through robust and transparent ethical practices in operational activities (e.g. anti-corruption, taxation).
17. Impact & development of communities and stakeholders	Work for the respect of human rights throughout the value chain; maintain a continuous and quality dialog with stakeholders; develop new partnership dynamics; contribute positively to territorial development, while respecting local communities and taking into account changing needs; contribute to a fair and efficient energy transition; encourage a more inclusive and equitable economy.
18. Sustainable finance	Work toward sustainable finance through: promoting responsible financial instruments (Green Bonds, etc.), integrate ESG issues into the investment process in order to encourage the development of sustainable activities; demonstrate the alignment of ENGIE's actions with the growing expectations of investors and CSR rating agencies; anticipate and adapt to regulatory changes in this area.
19. Sustainable supply chain (goods, services, energy)	Promote ENGIE's CSR practices throughout its supply chains; foster quality dialog with its suppliers; forge strategic partnerships for sustainable development; control the social and environmental risks related to the activity and geographic location of suppliers of goods, services and energy; favor a diversified panel of suppliers in order to guarantee business continuity.
20. Energy efficiency & sufficiency	Support an individual and collective approach to technical changes, uses, practices and organizational methods aimed at reducing energy consumption; at all levels of the Group: daily work practices, operations, supply chain and at customers' sites through offers as well as at network level.

These 20 challenges generate CSR risks and opportunities. These CSR risks are classified by nature into the following categories:

- environmental;
- societal;
- social; and
- governance.

The main United Nations Sustainable Development Goals (SDGs) that could be impacted by these risks are also indicated.

The risk analysis included in Chapter 2 "Risk factors and internal control" is different from the analysis of these CSR risks. In Chapter 2, risks relate to "net specific material risks."

They are assessed with an overview of their progression. They are specific to ENGIE's activities and could have a financial impact in the short or medium term in the context of investment decisions concerning ENGIE. They are classified as "net" considering their potential residual impact once the measures taken by the Group to reduce them have been taken into account.

The risks included in this Section are CSR-related, not necessarily specific to ENGIE's activities, and may have a medium- or long-term impact. These are gross risks not mitigated by ENGIE's management measures.

These different approaches explain the differences between the list of risks presented in Chapter 2 and those presented in this Section.

Environmental risks
Challenge 2: Digital
Challenge 4: Safety and resilience of installations
Challenge 8: Circular economy
Challenge 9: Preservation of biodiversity, water and the environment
Challenge 10: Low-carbon transformation
Challenge 11: Renewable electricity production
Challenge 12: Green gases
Challenge 13: Centralized and decentralized energy networks
Challenge 20: Energy efficiency & sufficiency

Associated CSR risks	Associated opportunities	Associated SDGs
A <i>Process safety</i> : the risk of harm to the integrity of persons or property due to the Group's industrial activities. B <i>Nuclear safety</i> : the risk of the release of radioactive material from the Group's nuclear plants following an accident. C <i>Cyber attack on industrial systems</i> : the risk of an attack affecting the command systems or IT systems for the Group's industrial or services facilities. D <i>Malicious damage to tangible and intangible assets</i> : risks related to malicious acts affecting the Group's industrial or tertiary sites and facilities, which make up its tangible assets, as well as those affecting information, which is part of the Group's intangible assets, whether conveyed on computerized or physical media or even verbally.	Sales of services: digitization, robotization, security and monitoring of sensitive sites, help with adapting customer facilities to climate change, and help with the decarbonization of customer portfolios	 
E <i>Contribution to climate change</i> F <i>Transition relating to climate change</i> G <i>Loss of biodiversity</i> H <i>Water stress</i> I <i>Waste management</i> J <i>Atmospheric pollution</i> K <i>Pollution of the surrounding environment</i>	Sales of services: reducing the carbon footprint of industrial sites, environment management plans Program to restore flora and fauna Mobilization of stakeholders: customers, employees, regions and NGOs	    

Societal risks
Challenge 3: Sustainable growth
Challenge 15: Dialog with our customers
Challenge 17: Impact and development of communities and stakeholders
Challenge 18: Sustainable finance
Challenge 19: Sustainable supply chain

Associated CSR risks	Associated opportunities	Associated SDGs
L <i>Societal acceptance</i> : risk of opposition from the local population or associations during the presentation, installation or operation of certain equipments that may call into question the holding of various permits and authorizations, the obtaining or renewal of which with the competent regulatory authorities involves long and costly procedures. M <i>Management of major projects</i> : risks in the execution of major industrial projects including inadequate consideration of dialog with stakeholders, non-compliance with costs and construction deadlines, non-achievement of operating performance, disruption in the supply of raw materials, sensitive components and the shortage of energy needed for the projects which can be explained by geopolitical tensions. N <i>Reputation</i> : risks impacting the Group's brand image due to its inability to establish and maintain the trust of stakeholders and to obtain the benefits associated with this, notably due to insufficiently controlled lobbying, its inability to maintain the values and social standards of the company, including with its suppliers or subcontractors, its inability to build and protect its brand image within its environment.	Co-construction of offers with stakeholders Continuation of industrial activities Development of the access to energy offer in unserved regions Tackling fuel poverty with adapted offers Group's societal role beneficial to its internal and external reputation	     

SOCIAL RISKS

Challenge 1: Responsible leadership and governance

Challenge 5: Employees' skills and commitment

Challenge 14: Agility and innovation

Associated CSR risks	Associated opportunities	Associated SDGs
O <i>Skills</i>: risk of a shortage of qualified people, unavailability of resources that are flexible according to needs, the loss of key knowledge in the event of departure due to lack of succession plans or due to more attractive conditions in the same geographic area. P <i>Employee commitment</i>: risk of a lack of engagement among employees in the context of the Group's transformation could result in social movements.	Adapting to changes in occupational sectors Appeal of the Group to young people aware of carbon neutrality Digitization improving work efficiency	 

Challenge 7: Diversity & inclusion in the workplace

Associated CSR risks	Associated opportunities	Associated SDGs
Q <i>Diversity</i>: risk of non-representativity of the Group's working population with respect to the society in which it operates. R <i>Iniquity</i>: risk of discriminatory treatment of employees or job applicants.	Group's societal role beneficial to its internal and external reputation Inclusivity of the company Reflection of society Attractiveness of the Group	  

Challenge 6: Health & safety at work

Associated CSR risks	Associated opportunities	Associated SDGs
S <i>Health & safety at work</i> for employees, subcontractors and temporary workers. T <i>Safe travel</i>	Improvement of operational performance Occupational well-being Employee motivation	 

GOVERNANCE RISKS

Challenge 1: Responsible leadership and governance

Challenge 16: Business ethics & conformity

Associated risks	Associated opportunities	Associated SDGs
U <i>Corruption</i>: risk of criminal wrongdoing by which a person solicits or accepts a benefit with a view to carrying out an act within the scope of his or her duties and which could lead to an infringement of competition law. V <i>Tax</i>: risk of non-compliance with tax regulations, reporting obligations and their development. W <i>Personal data breaches</i>: risk of erroneous IT processing of personal data that may impact the rights and freedoms of persons concerned.	Group setting an example as a good citizen Employee motivation	 

Challenge 17: Impact and development of communities and stakeholders

Associated risks	Associated opportunities	Associated SDGs
X <i>Human rights violations</i>	Group's societal role beneficial to its internal and external reputation	 

In accordance with the regulations, these risks are analyzed, on the following pages, by means of:

- a summary of the policies or action plans implemented to limit them;
- indicators established to monitor them, sometimes with targets set;
- and the results of these indicators over three years.

Furthermore, pursuant to the French Act No.2017-399 of March 27, 2017, ENGIE has drawn up a vigilance plan to monitor risks associated with human rights in the broadest sense, including aspects related to health & safety, responsible procurement and the environment. This vigilance plan covers all of ENGIE's activities and its controlled subsidiaries worldwide, as well as those of its main suppliers. The vigilance plan is described in Section 3.9 "Vigilance plan."

3.3.1 MAIN ENVIRONMENTAL RISKS

Policies or action plans established to cover or remedy risks	Steering resources or KPIs, objectives	2023 Results	2022 results	2021 results
Risk A: Process safety (see Section 2.2.5.3)				
ENGIE's health & safety policy incorporating process safety Process safety policies specific to the different activities conducted by the Group subsidiaries Action plans implemented by the subsidiaries that integrate feedback as part of a continuous improvement approach	Monitoring of incidents and accidents related to process safety at subsidiary level Assessment of the level of risk control achieved through dedicated internal control standards (IND 2 & 3)	No significant incident at industrial facilities	No significant incident at industrial facilities	No significant incident at industrial facilities
Risk B: Nuclear safety (see Section 2.2.7)				
Nuclear Safety and Radiation Protection Policy Independent supervision of nuclear safety Minimum requirements for systems of management of nuclear actors	Monitoring of significant incidents (above 3 on the INES scale)	No significant incident	No significant incident	No significant incident
Risk C: Cyber attack on industrial control systems (see Section 2.2.5.2)				
Group policy on Security of Industrial Control Systems Technical security standard assessment Qualitative assessment of the maturity level of the cybersecurity culture on the entities Regular cybersecurity audits of sensitive industrial sites Monthly monitoring of KPIs in the Executive Committee	Monitoring of the security rate of priority sites to be secured (sensitive and standard sites) Assessment of the level of risk control achieved through dedicated internal control standards (IND 4)	Maintaining the security of existing sites and securing new sites in accordance with objectives	Maintaining the security of existing sites and securing new sites in accordance with objectives	Maintaining the security of existing sites and securing new sites in accordance with objectives
Risk D: Malicious damage to assets (see Section 2.2.5)				
Group policy to protect individuals and tangible and intangible assets Prevention and protection measures implemented on the basis of the criticality of the geographic location Group Cybersecurity Policy	Monitoring of threats to the Group, particularly from terrorists Monitoring of damage to assets	No significant damage to assets 146 low-impact cyber incidents	No significant damage to assets	No significant damage to assets
Risk E: Contribution to climate change (see Section 2.2.2.1)				
The Group's environmental policy, which specifies: - the environmental challenges faced by the Group, including climate change; - the resources used by the Group to meet these challenges and improve its performance; - the governance elements that contribute to the implementation of the Group's environmental policy.	2030 targets:			
	43 Mt of GHG emissions (scopes 1 and 3) from energy production, in line with the SBTi commitments	52	60	65
	52 Mt of GHG emissions from use of sold product, in line with the SBTi commitments	53	61	66
	0 Mt of GHG emissions from working practices (after offsetting)	0.3	0.3	0.3
	58% of renewable electricity capacity	41%	38%	34%

Policies or action plans established to cover or remedy risks	Steering resources or KPIs, objectives	2023 Results	2022 results	2021 results
Risk F: Transition relating to climate change (see Section 2.2.2)				
The Group's environmental policy	2030 target: 100% of activities, projects and sites (including those that are being decommissioned) with an environmental plan established in consultation with stakeholders	66%	53%	37%
Risk G: Loss of biodiversity				
The Group's biodiversity policy which aims to: - avoid the direct or indirect impacts of its activities and those of its value chain on biodiversity; - failing this to reduce them; - or even to offset them as a last resort.	2030 target: 100% of industrial activities with ecological site management (zero phytosanitary products and respect of natural habitats)	58%	34%	28%
Risk H: Water stress				
The Group's water policy, which focuses in particular on the management of water used in energy generation and wastewater treatment processes	2030 target: Water consumption rate of 0.1 m³ per MWh of energy produced	0.275	0.301	0.342
Risk I: Waste management				
The Group's circular economy policy, which aims to ensure that each site or activity works on the recovery and / or recycling of its waste	2030 operational objectives:			
	80% reduction in the quantity of non-hazardous waste disposed of vs 2017 (2,773,419t)	-73% 753,711t	-47% 1,459,706t	+4% 2,875,114t
	95% reduction in the quantity of hazardous waste disposed of vs 2017 (386,783t)	-93% 26,797t	-94% 23,506t	-91% 33,601t
	% of non-hazardous waste recovered	83%	80%	84%
	% of hazardous waste recovered	24%	21%	15%
Risks J and K: Air pollution and pollution of the surrounding environment				
The Group's environmental policy which encourages the reduction of emissions into the air, water and soil	2030 operational objectives:			
	75% reduction in NO_x emissions vs 2017 (92,209t)	-71% 27,037t	-63% 34,197t	-46% 49,819t
	98% reduction in SO₂ emissions vs 2017 (159,623t)	-98% 3,396	-95% 7,418t	-34% 106,028t
	60% reduction in total particle emissions vs 2017 (7,353t)	-61% 2,832	-54% 3,398t	-21% 5,820t
	NO _x (t)	27,037	34,197	49,819
	SO ₂ (t)	3,396	7,418	106,028
	Total particles (t)	2,832	3,398	5,820
	Mercury (kg)	104	139	347

3.3.2 MAIN SOCIETAL RISKS

Policies or action plans established to cover or remedy risks	Steering resources or KPIs, objectives	2023 results	2022 results	2021 results
Risk L: Societal acceptance				
The Group's societal policy, which specifies: - the Group's societal challenges; - the resources it uses to meet these challenges; - the governance elements that contribute to implementation of the policy.	2030 target: 100% of its activities, projects and sites (including those that are being decommissioned) with a societal plan established in consultation with stakeholders	49%	46%	36%
	Number of participants in the "Stakeholder engagement" e-learning module	842	104	N/A
Risk M: Management of major projects (see Section 2.2.5)				
Investment procedure for projects passing through the Group Investment Committee and GBU which provides for a risk analysis and a self-assessment matrix of 10 key CSR criteria for the Group's activities.	Risks analysis via a matrix of 10 CSR criteria (climate change mitigation, climate change adaptation, water, biodiversity, circular economy, air pollution, social rights of workers, stakeholder engagement, responsible procurement, controversies)	No indicator	No indicator	No indicator
Risk N: Reputation				
Protection of the brand	NPS satisfaction rate of BtoC customers (<i>Net promoter Score between -100 and +100 inclusive</i>) based on the difference between promoters (respondents giving a score of 9 or 10) and detractors (respondents giving a score of 0 to 6)			
	France (8,645,911 contracts excluding regulated tariff contracts at end-December 2023)	+32	+32	+19
	Belgium (3,831,068 contracts at end-December 2023)	0	+1	+2
	Netherlands (686,626 contracts at end-December 2023)	+31	+37	NC
	Italy (901,131 contracts at end-December 2023)	+34	+37	+29
	Romania (2,154,402 contracts at end-December 2023)	+47	+38	+49
	Australia (690,540 contracts at end-December 2023)	-6	-2	+5
	2030 target: 45 Mt CO₂ avoided by our customers through ENGIE's offerings and services	25	28	27
	Environmental policy	0 complaint and 0 conviction	20 complaints and one conviction	13 complaints and two convictions

Policies or action plans established to cover or remedy risks	Steering resources or KPIs, objectives	2023 results	2022 results	2021 results
Ethical Code of Conduct (which has replaced the Ethics Charter and the Practical Guide to Ethics since 2023) Code of conduct for relations with suppliers	Ethical malfunctions monitored using the My Ethics Incident reporting tool (part of the management feedback system)	222 incidents, proven or non-proven	305 incidents, proven or non-proven	205 incidents, proven or non-proven
Group procurement Charter that sets out the obligations and commitments applicable to ENGIE in terms of its relations with suppliers	2030 targets: 100% of the top 250 preferred suppliers (excluding energy procurement) SBT certified or aligned	24%	23%	20%
	Ratio of 100 on responsible procurement (excluding energy): CSR assessment and inclusive procurement	54	38	40
Promotion of access to energy for populations living far away from networks, including in Africa	2030 operational target: 30 million recipients with access to affordable, reliable, and clean energy from 2018 (excluding the Rassembleurs d'Énergies fund) <i>NB: due to the Group's geographical refocusing and work related to dual materiality, this target will be amended in 2025 to reflect the Group's ambition in terms of social, environmental and anti-poverty impact</i>	12 M	9.5 M	7 M
Vigilance Plan (see Section 3.9)				

3.3.3 MAIN SOCIAL RISKS

Policies or action plans established to cover or remedy risks	Steering resources or KPIs, objectives	2023 results	2022 results	2021 results
Risk O: Skills (see Section 2.2.6.1)				
The Group's mobility and development policy, which is based around: - ENGIE Skills, which is aimed at developing skills early to prepare for the future; - ENGIE Mobility, which fosters internal mobility; - and is supported by ENGIE University.	2030 target: 100% of employees trained during the year	86%	84%	82%
	Monitoring of number of hires (permanent and fixed-term)	16,195	16,974	15,522
	Monitoring of voluntary turnover rate (resignation)	5.4%	6.5%	5.2%
The Group's innovation policy, which is based on: - the ENGIE Fab entity to implement new businesses; - the ENGIE New Ventures investment fund to support start-ups. The Group's research & innovation policy that relies on the ENGIE Research entity, which brings together several Labs and centers of expertise and engineering	R&D expenditure	€142 M	€135 M	€138 M

Policies or action plans established to cover or remedy risks	Steering resources or KPIs, objectives	2023 results	2022 results	2021 results
Risk P: Commitment (see Section 2.2.6.1)				
The Leadership Way, which defines four key behaviors: caring – demanding – open – bold. These behaviors enable us to meet five objectives: Prepare the future – Cultivate and give responsibility – Act and challenge the status quo – Deliver results – Adopt inspiring behavior on a daily basis.	Employee engagement rate through the worldwide annual “ENGIE&Me” survey	87%	86%	83%
Privileged places for consultation between management and employee representatives: The European Works Council and the French Group Works Council	These bodies monitor and sign Group collective bargaining agreements	October 4, 2023, second meeting of the World Forum responsible for ensuring the implementation of the Global Agreement	September 8, 2022, first meeting of the World Forum responsible for ensuring the implementation of the Global Agreement	Global agreement on fundamental rights and social responsibility signed in January 2022
Risk Q: Diversity (see Section 2.2.6.1)				
Group diversity policy	Percentage of female employees	26.5%	26.2%	25.1%
Diversity label	2030 target: • 40% to 60% female managers	31.2%	29.9%	28.9%
Employment of young people	2030 target: • 10% of apprentices in the Group's workforce on permanent and fixed-term contracts in France excluding regulated entities GRDF and GRTgaz	8.5%	8.5%	7.2%
Risk R: Iniquity (see Section 2.2.6.1)				
Professional equality policy	2030 target: • Pay equity: < 2% gender pay gap worldwide	1.92%	1.73%	-
Risk S: Health & safety at work (see Section 2.2.6.2)				
Group health & safety policy that sets out the fundamental principles that have to be met for all the ENGIE entities, in order to respect the integrity of people and assets. It constitutes, for every person, a reference point to ensure that health & safety are incorporated within all the actions of the Group. 2021-2025 health & safety action plan, divided into three prevention axes: No Life At Risk, No Mind At Risk, No Asset At Risk.	Total lost-time injury frequency rate for employees and subcontractors operating on site with controlled access (site equipped with an access control system, e.g. badge type) 2030 target: This indicator will be extended from 2024 to all people working for the Group, with a strengthening of the target for 2030 from 2.3 to 1.8.	1.8 on a 2023 objective of 2.0 or less	2.0 on a 2022 objective of 2.4 or less	2.5 on a 2021 objective of 2.8 or less

Policies or action plans established to cover or remedy risks	Steering resources or KPIs, objectives	2023 results	2022 results	2021 results
The Group's health & safety transformation plan "ENGIE One Safety."	Target: Fatality rate of people working for the Group of zero each year Monitoring of health & safety results by the Executive Committee, the EESDC and the Board of Directors	0.019	0.014	0.045
European agreement on the improvement of well-being at work				
Annual communication campaign	Deployed throughout the Health & Safety functional line	Communication campaign on the Five Safety Essentials	Communication campaign on electrical risks	Communication focused on preventing Covid-19
Risk T: Safe travel				
Safety rules for international trips Employee access to the ISOS international health & safety portal and to alerts during international trips Employee access to the site analyses and reports of the Group Control Risks on country risks Employee access to e-learning on personal security when traveling abroad (International SOS + Control Risks Group)	Reinforcement of event-detection mechanisms Reinforcement of pre-mission e-learning courses (according to the destination's risk level) TravelTracker system to monitor individuals traveling abroad Alert system for personnel who are internationally mobile	No significant event	No significant event	No significant event

3.3.4 MAIN GOVERNANCE RISKS

Policies or action plans established to cover or remedy risks	Steering resources or KPIs, objectives	2023 results	2022 results	2021 results
Risk U: Corruption				
Anti-corruption policy based on: - the Ethical Code of Conduct (which has replaced the Ethics Charter and the Practical Guide to Ethics since 2023); - the integrity reference system; - the Ethics Compliance reference system; - specific third party assessments policies, business consultants, gifts, invitations, conflicts of interest, lobbying in particular and supplier relations; - ethics and CSR clause in the general terms of sales.	System for whistleblowing and reporting ethics incidents Control process Annual compliance procedure by means of a specific reporting system INCOME COR 4 internal control program Internal and external audits including the ISO 37001 certification audit. ISO 37001 certification was received in 2018, confirmed in 2019 and 2020; ISO 37001 certification renewed in 2021 and confirmed in 2022 and 2023. Annual publication of the communication on the progress of UN Global Compact Principle 10	222 proven or unproven incidents reported in My Ethics Incident, including 8 cases of alleged corruption	305 proven or unproven incidents reported in My Ethics Incident, including 20 cases of alleged corruption	205 proven or unproven incidents reported in My Ethics Incident, including 19 cases of alleged corruption

Policies or action plans established to cover or remedy risks	Steering resources or KPIs, objectives	2023 results	2022 results	2021 results
	Alert system: ethics@engie.com	274 incidents including 32 concerning business ethics cases	225 incidents including 60 concerning business ethics cases	146 incidents including 39 concerning business ethics cases
	The Group is committed to training its senior managers (GMRs) in anti-corruption in 2025	100%	100%	96% of GMRs (including Equans)
	2030 target: >95% of employees most exposed to corruption risk trained	68%	55%	49%
Risk V: Tax				
Tax policy that sets out the rules and principles for the payment of taxes in the countries in which the Group operates	- Tax reporting by country - Adherence to the principles of the United Nations BTeam initiative	See the ENGIE website: https://www.engie.com/en/finance/taxation	See the ENGIE website: https://www.engie.com/en/finance/taxation	See the ENGIE website: https://www.engie.com/en/finance/taxation
Risk W: Breaches of personal data				
Group personal data protection policy	- Assessments of compliance with European GDPR Regulation onsite or for the apps concerned - ISO 27001 certification procedures for certain entities - External audit by a cyber rating agency	NA	NA	NA
Risk X: Human rights violations				
- Human Rights referential and policy - Vigilance Plan - Ethics due diligence policy (suppliers, subcontractors, and commercial partners)	- Checklist on the risk of violating human rights (annual risk review, see Section 3.8.2) - Annual ethics compliance report (quantitative and qualitative indicators, see Section 3.8.6) - System for whistleblowing and reporting ethics incidents (see Section 3.8.4) - Monitoring of the Group Vigilance Plan (see Section 3.9.3)	222 proven or non-proven incidents declared in My Ethics Incident, including two allegations relating to human rights and environmental law (excluding allegations relating to sexual harassment and moral harassment)	305 proven or non-proven incidents declared in My Ethics Incident, including six allegations relating to human rights and environmental law (excluding allegations relating to sexual harassment and moral harassment)	205 proven or non-proven incidents in My Ethics Incident, including 18 allegations relating to human rights and environmental law (excluding allegations relating to sexual harassment and moral harassment)

3.4 SOCIAL INFORMATION

In a complex geopolitical landscape in 2023, and amidst an environmental and energy crisis, ENGIE overcame numerous challenges, thanks notably to its integrated industrial organization.

At the heart of this dynamic and these transformations, its employees' levels of engagement increased in 2023, reaching a rate of 87% according to the ENGIE&Me internal survey (compared to 86% in 2022), with 78% participation.

Employees, as the main driver behind the Group's performance, receive support from ENGIE in terms of professional development and career paths. ENGIE University, through the rollout of its initiatives and profession academies, contributes to supporting this commitment by offering opportunities for training and professional growth.

ENGIE has set itself an ambitious Group goal: to train 100% of its employees each year by 2030. This initiative is part of a vision of continuous development and ongoing acquisition of skills by employees.

The variety of professions and skills, and the diversity of the men and women within the Group remain fundamental pillars of ENGIE's collective performance. This diversity strengthens its leadership position in the Net Zero Carbon transition and opens up a diverse range of career opportunities within the Group.

In order to strengthen its attraction policies and adapt development initiatives to requirements, ENGIE adopted a skills-based approach in 2023, a process for provisional management of jobs and skills (Strategic Workforce Planning). This approach contributes to the growth of ENGIE.

Faced with a highly competitive job market, changing professions and evolving candidate expectations, the ENGIE Group, as a leader in the energy transition with 16,195 new hires in 2023, is recognized as an attractive employer. Particular emphasis has been placed on the professions of the energy transition, thus consolidating ENGIE's commitment to diversifying its workforce, especially illustrated by the level of female representation within teams and management.

At the same time, a change has been seen in the leadership and corporate culture through the rollout of ENGIE Ways of Leading (EWOL) and the Diversity and Inclusion Policy known as "Be.U@ENGIE." These define the behaviors expected of leaders, embodying core values such as Safety & Integrity, ONE ENGIE, Accountability, Trust and Care. In this regard, ENGIE is committed to shaping a professional environment where innovation, integrity, responsibility, trust and care toward individuals are at the heart of its practices and culture.

ENGIE has implemented initiatives aimed at increasing diversity within the company, reflecting the wealth of talent essential to the energy transition. The focus has been on creating a positive, open and caring work environment, in line with the Be.U@ENGIE policy. The objective is clear: to spread the ONE ENGIE culture, to strengthen employee commitment and empower each individual to be valued, enabling them to realize their potential in a fulfilling way.

It is through quantified targets that ENGIE confirms its societal and social commitments:

- an equal pay objective, with a maximum gender pay gap of 2% to be achieved in all entities worldwide by 2030 at the latest;
- an ambition for gender equality and an objective of 40% to 60% of women in management positions by 2030;
- a professional integration objective with a target of 10% of students on work-study programs in 2030 in France excluding regulated entities GRDF and GRTgaz;
- an objective of 100% of employees trained each year by 2030.

Moreover, in a complex global context, the management of stakeholders is of crucial importance, and social dialog is a key driver of competitive advantage for businesses. At ENGIE, social dialog is integrated into the mechanisms rolled out by the Group to ensure the effective implementation of its strategy. In line with the international social dialog, the signing of a global agreement in 2022 and the rollout in 2023 of the ENGIE Care program confirm ENGIE's commitment to a common foundation of social rights guaranteed for all 97,297 ENGIE employees worldwide. This reflects the importance the Group attaches to its social responsibility in line with its purpose (Section 1.1.1) and commitment to the energy transition.

In addition, health & safety at work remain at the heart of the concerns of ENGIE. The Group thus maintains strict standards and is continuing its prevention efforts, with concern for the well-being of its employees and its contractors.

Finally, the ENGIE group is fully aware of the importance of the link between the nation and the army, and of the need to support the actions of its French employees in the country's reserves. It remains open to all requests for its employees to participate in reserve periods. These time-limited and predictable commitments have no impact on the Group's financial performance. They therefore do not require their own analysis in the Group's Extra-Financial Performance Statement.

3.4.1 SOCIAL TRANSFORMATION OF THE GROUP TO SUPPORT THE ENERGY TRANSITION

3.4.1.1 The ONE ENGIE culture

ENGIE's culture is based on its strategic priorities for energy transition and on the commitment of its 97,297 employees in contributing to it. This purpose is supported by their ability to act collectively and individually, regardless of activity or geographic location. ONE ENGIE is a reflection of collective work practices, and is integrated and applied at each level of the organization. These practices are also the conditions for an inclusive culture which allows everyone to be themselves.

Finally, as an Industrial Group, the ONE ENGIE culture is also based on excellence, high standards and exemplary behavior on the part of all employees and their contractors. This is particularly evident in the respect of ethical rules, health & safety at work, and cybersecurity.

All the elements that make up this ONE ENGIE culture are communicated to each employee from the moment they join the company, through a mandatory training session and accountability of the entire management chain.

3.4.1.1.1 The commitment of employees involved in the energy transition

The latest annual ENGIE&Me internal survey reveals that 90% of employees express their pride in belonging to ENGIE, up 4 points from 2022. This survey, with a participation rate of 78%, reveals the reasons for this pride of belonging: 89% of employees believe in ENGIE's objectives, 87% believe in its ability to accelerate the decarbonization of the economy (+7 points compared to 2022), in a socially responsible manner (87%, +4 points compared to 2022).

As ENGIE's employees are the first witnesses to ENGIE's transformation, they are above all the main actors. 91% of employees state that they contribute to the strategic objectives of their entity, through their daily work.

These figures illustrate the strength and impact of this community of 97,297 actors in the energy transition who contribute to a new model of society bringing together economic performance, human progress and respect for the environment. This community is open to society and territorial players. The development of this learning community is a source of individual fulfillment.

3.4.1.1.1.1 Sustainability Academy

The Sustainability Academy enables ENGIE employees to act as internal ambassadors to the Group's strategy and its operational implementation. All of the Sustainability Academy's initiatives are created internally thanks to the expertise and efforts of employees.

It allows every individual to take ownership of the Group's strategy and its operational implementation, while giving them the means to take action at their level regardless of their position.

In 2023, all of the Group's employees were trained in ENGIE's Net Zero Carbon strategy. This gives them an insight into the levers of success and an understanding of the complementarity of the professions and expertise within the Group's integrated model.

This online training module has been adapted into a "board game" used by the Group's functional and operating entities, particularly when integrating new employees.

Employees have the opportunity to deepen this basic knowledge through several days of training on ENGIE's business model, low-carbon technologies and energy markets.

The Sustainability Academy also allows employees to engage in the sustainable transformation challenges of models of society. Through a fictional ecology exercise created with experts in the Group, employees confront the societal challenges of the regions and their impacts on ecosystems. This exercise has been conducted in Latin America, France and the AMEA region, involving more than 400 employees, students from French and international partner universities, and apprentices.

Training modules on topics such as stakeholder engagement, energy saving and biodiversity invite employees to understand and rethink traditional patterns of production and consumption.

Lastly, each year the Sustainability Academy brings together employees for 48 hours of sustainability events accessible locally and digitally. In 2023, more than 1,500 employees had the opportunity to speak with operational leaders on climate issues and the preservation of biodiversity at industrial sites. They were also able to discuss with their peers on how they integrate sustainability issues into their business area or to participate in learning expeditions on the sites and those of our partners.

3.4.1.1.1.2 The carbon footprint of employees

Being an actor in the energy transition also means taking one's own share of individual responsibility in the Group's decarbonization trajectory. Each year, ENGIE measures the carbon footprint of its employees in their travel and working methods and aims to be Net Zero Carbon by 2030.

CO₂ emissions are from the use of office buildings, business travel, commuting, digital tools, and the use of the service and function fleet. Annual reporting allows each Group entity and / or country to measure its carbon footprint on databases provided by the Group's Real Estate, IT and Procurement Departments, such as the AMEX database for business travel. Commuting habits are calculated on a declaratory basis by the employees surveyed.

The carbon footprint related to working methods was 268 kt of CO₂ in 2023, i.e. less than 1% of the Group's direct emissions. However, reducing this figure requires daily action by every employee.

To support them, ENGIE has reviewed its policies and has set itself ambitious targets:

- in the greening of its car fleet with 100% of renewals to be electric vehicles by 2030;
- in the efficiency of its buildings with a 35% reduction in energy consumption at Group level by 2030 compared to 2019;
- in responsible digital consumption practices in which employees are trained: for example, extending the life of computers provided, storage of streamlined data and integrating green IT by design into the apps and sites developed;
- in more a moderate and responsible approach to business travel. The Business Travel Policy was revised in 2023 and incorporates a requirement to offset relative CO₂ emissions by the GBU and non-GBU entities.

Since 2019, ENGIE has reduced by 61% the carbon footprint linked to employees' working methods.

3.4.1.1.2 Acting together, as "ONE ENGIE."

Taking an active role in the energy transition engages all our employees in the urgent need to act.

This ONE ENGIE common culture is based on a foundation of harmonized working practices, the ENGIE Ways of Working (EWOW). It ensures that each employee has a positive impact collectively.

Defined in 2021, the EWOW describe the collective behaviors expected of all employees and promote the diversity of their expertise, their jobs and ENGIE's international presence: COLLABORATE, FOCUS ON BUSINESS, PRIORITIZE, COMMIT TO DELIVER and ENGAGE. These five principles make up the barometer that reflects the importance of acting together in the interests of ONE ENGIE and delivering on the operational commitments that are at the heart of ENGIE's purpose (see Section 1.1.1).

The exemplary behavior of the managers embodying the EWOW is a key force behind their adoption. This is why these ENGIE Ways of Working are one of the fundamentals of the ENGIE Group's leadership model, known as the ENGIE Ways of Leading (EWOL).

Updated in 2022, the EWOLs are complementary to the ENGIE Ways of Working and consolidate the foundation of common practices within ENGIE.

The EWOLs are focused around five key commitments common to Group managers:

- **Safety & Integrity:** applying strict standards for the health & safety of people, securing assets, ensuring ENGIE's (cyber)security, integrity and reputation. This also involves building a "Zero Tolerance" culture, to guarantee the right to operate;

- **ONE ENGIE:** implementing the ENGIE strategy by drawing on the EWOW, guided by value creation for ENGIE and its customers, while benefiting from the diversity of ENGIE employees;
- **Accountability:** clearly and precisely defining objectives and responsibilities toward teams and stakeholders, empowering our employees and teams by providing them with the means to succeed and organizing stimulating and honest discussions;
- **Trust:** doing what we say and saying what we do, managing and inspiring, through example, the teams, stakeholders and customers, communicating and acting in a transparent manner;
- **Care:** promoting a culture of shared interest, respect and caring within the teams, improving well-being at work and putting the development of skills and constructive feedback into practice.

The ENGIE Ways of Leading were rolled out to 275 of the Group's Global Leaders at end-2022 and to all Group managers in 2023. They participated in group workshops to adopt the

expected behaviors and to be able to embody them with their teams. The ENGIE Ways of Leading have been integrated into performance interviews and the different management processes. The career development and management programs have been adjusted accordingly.

In May 2023, the EWOL week brought together 2,000 managers for conferences and testimonies from ENGIE leaders and inspiring external speakers. An e-learning course on the EWOLs was completed by 7,000 managers in 2023.

The career development and management programs are adjusted accordingly.

For example:

- during their onboarding, all new executives take an e-learning course on the EWOLs;
- the EWOLs are part of the selection criteria during recruitment or promotion;
- at the annual performance review, the embodiment of EWOLs is assessed alongside the achievement of results.

3.4.2 DIVERSITY AND INCLUSION, AT THE HEART OF THE GROUP'S SOCIAL STRATEGY

3.4.2.1 The Group's human capital

3.4.2.1.1 Workforce and geographic footprint

Present in more than 30 countries, ENGIE had 97,297 employees at the end of December 2023. The workforce increased by 843 employees, i.e. 0.9% compared to 2022, in

line with the Group's strategy and development of activities, particularly in the Networks, Energy Services and Renewable Energies areas.

GRI 102-7 /405-1	France	Europe (excl. France)	South America	USA & Canada	Middle East, Asia & Africa	2023	2022	2021
Renewables	2,950	495	1,076	311	243	5,075	4,814	4,882
Networks	17,004	3,147	689	933	0	21,773	21,806	22,542
Energy Solutions	14,887	14,685	1,336	1,989	9,336	42,233	42,661	47,531
Flex Gen & Retail	7,007	4,804	715	87	3,368	15,981	16,148	17,091
Nuclear	0	2,049	0	0	0	2,049	2,057	2,135
Others	4,226	3,577	1,033	1,168	182	10,186	8,968	7,323
<i>o/w GEMS</i>	1,552	1,344	0	521	176	3,593	3,214	
Sub-total	46,074	28,757	4,849	4,488	13,129	97,297	96,454	101,504
Equans	-	-	-	-	-	-	-	69,970
TOTAL	46,074	28,757	4,849	4,488	13,129	97,297	96,454	171,474
% reporting	100%	100%	100%	100%	100%	100%	100%	100%

GRI 102-7 /405-1	2023							2022		2021
	Renewables	Networks	Energy Solutions	Flex Gen & Retail	Nuclear	Others	<i>o/w GEMS</i>	Group	%	Group excl. EQUANS
Managers	2,624	5,784	11,048	3,847	513	6,703	2,433	30,519	31.4%	29,336
Men	1,873	3,888	8,183	2,512	418	4,120	1,619	20,994	68.8%	21,789
Women	751	1,897	2,865	1,335	95	2,583	814	9,526	31.2%	8,852
Non-managers	2,451	15,989	31,185	12,134	1,536	3,483	1,160	66,778	68.6%	67,118
Men	1,871	11,837	25,475	8,491	1,330	1,532	478	50,536	75.7%	54,210
Women	580	4,152	5,710	3,643	206	1,951	682	16,242	24.3%	16,654
Total	5,075	21,773	42,233	15,981	2,049	10,186	3,593	97,297	100%	96,454
Men	3,744	15,725	33,658	11,003	1,748	5,652	2,097	71,530	73.5%	75,999
Women	1,331	6,048	8,575	4,978	301	4,534	1,496	25,767	26.5%	25,505
% reporting	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

As of December 31, 2023, the Group workforce comprised 30,519 managers i.e. 31.4% of the total workforce, and 66,778 non managers, i.e. 68.6%. The proportion of managers continues to increase, from 30.4% in 2022 to 31.4% in 2023.

Likewise, the proportion of female managers in the workforce has increased and represents 31.2% of managers compared to 29.9% in 2022 (see Section 3.4.2.3).

3.4.2.1.2 Contract types and trends

At the end of December 2023, 89,240 employees were on permanent contracts, making up 91.7% of the workforce. 4,382 employees were on fixed term contracts, i.e. 4.5% of the workforce.

Furthermore, with 3,675 young people on work-study contracts, i.e. 3.8% of the workforce, ENGIE has confirmed and

continues to maintain its commitment to young people. Work-study programs combine practice and theory. These programs are also an important source of recruitment (see Section 3.4.2.2.2).

	2023							2022	2021
GRI 102-8	Renewables	Networks	Energy Solutions	Flex Gen & Retail	Nuclear	Others	o/w GEMS	Group	excl. EQUANS
Permanent	91.1%	94.4%	90.7%	88.3%	100.0%	94.0%	94.4%	91.7%	91.4%
Fixed-term	3.6%	0.8%	5.8%	8.1%	0.0%	2.8%	2.6%	4.5%	4.8%
Work-study contract	5.2%	4.8%	3.5%	3.5%	0.0%	3.2%	3.0%	3.8%	3.8%
% reporting	100%	100%	100%	100%	100%	100%	100%	100%	100%

3.4.2.1.3 Workforce by age bracket

	2023							2022	2021
GRI 405-1	Renewables	Networks	Energy Solutions	Flex Gen & Retail	Nuclear	Others	o/w GEMS	Group	excl. EQUANS
< 25 yrs old	2.1%	2.6%	3.9%	3.5%	1.6%	1.5%	1.7%	3.1%	2.8%
25-34 yrs old	24.8%	20.5%	24.5%	21.9%	14.6%	22.3%	22.5%	22.7%	23.2%
35-44 yrs old	38.3%	31.7%	28.1%	32.5%	34.7%	33.7%	37.3%	30.9%	28.9%
45-54 yrs old	24.6%	30.3%	24.6%	27.8%	21.7%	27.9%	28.1%	26.7%	26.8%
> 55 yrs old	10.2%	14.8%	18.9%	14.3%	27.3%	14.6%	10.4%	16.5%	18.2%
% reporting	100%	100%	100%	100%	100%	100%	100%	100%	100%

3.4.2.2 Promotion of diversity

3.4.2.2.1 Policy

At the Group level

In 2022, for the first time, ENGIE adopted a Global policy for Diversity, Equity and Inclusion (DEI). This policy has a dual objective of helping the Group progress in terms of the representation of the diversity of populations and in making all work environments inclusive. There is no place for either discrimination or harassment in any form.

This policy:

- is aimed at all employees and contractors of the Group;
- must adapt and be modified to local legal and cultural contexts;
- is designed to change Group culture;
- is scalable over time; and
- contributes to performance.

The priority subjects defined for 2022 and 2023 are:

- gender equality (notably with the Fifty-Fifty program);
- inclusion of LGBTQ+ people (lesbian, gay, bisexual, trans, queer and all other sexual orientations and minority gender identities);
- origins (including nationalities, ethical origins, skin color, religion, social background, education and non-standard career paths);
- generations (the integration of young people and the employability of seniors);
- and the skills of people with disabilities.

The new Be.U@ENGIE policy allows each employee to feel free to be themselves (Be.Unique) to fully contribute to the Group's collective ambition (Be.United). A road map has been rolled out across all regions from 2023 and is being specifically monitored for ENGIE's 10 priority countries (United States, Brazil, Chile, United Arab Emirates and Kingdom of Saudi Arabia, Belgium, Spain, Portugal, Germany, Italy and France).

A DEI World Steering Committee has been set up, bringing together country and business entity managers. An Operational Committee has also been established with the DEI managers of the major regions of the world.

Awareness-raising actions have been carried out at HR and Global Leaders conventions, and during ENGIE University's temporary campuses. ENGIE relied on the widespread rollout of the Diversity Fresco, a tool developed by its partner, Essec Business School. This raised awareness among more than 700 people in the Group. A network of DEI Ambassadors has been set up, known as the Bees, responsible for carrying out concrete actions in their working environment, and for coordinating Diversity Fresco workshops. The first cohort met at a seminar in Paris in February 2023 to be trained in facilitating this type of workshop. A series of 10 video portraits of employees was produced to enable better understanding of the issues related to each of the policy's priority dimensions. Thematic action plans have been developed on each of the dimensions, with the support of a sponsor member of the Executive Committee. The achievements were presented to the Executive Committee in October 2023.

In France

For many years, the Group has implemented a Diversity, Equity and Inclusion policy that is proactive, ambitious and innovative. It aims to combat discrimination and promote equal opportunity and treatment.

This measure has been recognized by the award of the Diversity label for the first time in 2012, confirmed by regular audits and extended in 2022. The last renewal audit took place in October 2023 and allowed the Group to present its latest actions in the promotion of diversity and professional equality.

3.4.2.2.2 Gender diversity

ENGIE aims to become a benchmark for professional and pay equality. Two new Tier 1 non-financial targets were set and approved by the Board of Directors:

- pay gap between women and men less than 2% on equivalent positions at the Group level, by 2030;
- gender equality, with an objective of 40% to 60% of women in management positions by 2030.

For ENGIE, diversity, professional equality and inclusion are innovation and performance drivers. It is one of the Good Governance criteria defined by the Human Rights Council, for improved decision-making and societal responsibility.

ENGIE launched and has implemented the Fifty-Fifty program since 2020. It is based on a systematic approach aimed at

creating the conditions conducive to achieving professional equality between women and men. ENGIE's target is to reach at least 40% women in executive positions by 2030. This program involves more than 30,000 people worldwide, making ENGIE the pioneer in the energy sector by committing to such an ambitious target.

This program came in response to demand from the Society, ENGIE's customers, and its stakeholders. Its road map is based on six pillars: structuring and governance, diagnostics and certification, communication and awareness, organizational and HR process adaptation, employee training and development, and external resonance and partnerships. For ENGIE, it means becoming a best-in-class in this area, and attracting and retaining the best talents.

At the end of December 2023, women made up 26.5% of the Group's workforce and the proportion of women in management was 31.2%. The proportion of women on the Operational Management Committee (OPCOM) is 40.7% (22 women and 32 men), up 5.5 percentage points compared to 2022. The proportion of women on the Group Executive Committee is 40% (four women and six men).

For several years, the Group's appointments policy has strengthened gender diversity. The Group seeks to develop mixed talent pools, comprising executive managers with strong potential, thus helping to increase female representation in these two bodies. Most appointments are made from this talent pool, comprising around 740 people, 41% of whom are women.

GRI 405-1	2023							Group	2022	2021
	Renewables	Networks	Energy Solutions	Flex Gen & Retail	Nuclear	Others	o/w GEMS		Group	excl. EQUANS
Proportion of women in workforce	26.2%	27.8%	20.3%	31.2%	14.7%	44.5%	41.6%	26.5%	26.2%	25.1%
Proportion of women in management	28.6%	32.8%	25.9%	34.7%	18.5%	38.5%	33.5%	31.2%	29.9%	28.9%
% reporting	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Proportion of women among new hires	36.7%	36.7%	23.4%	28.9%	7.7%	47.9%	42.5%	29.0%	28.2%	24.6%
Proportion of women among new management hires	38.5%	40.6%	29.3%	44.5%	13.2%	43.6%	36.6%	35.6%	30.5%	27.2%
% reporting	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Since 2021, each entity has benefited from a "Fifty-Fifty toolbox," tailored to the professions and cultural environments of each region, mainly focused on:

• The training and development of employees

At the global level:

- two "Diversity, Professional Equality and Inclusion" programs have been rolled out since May 2021: one online program for all employees and one on-site and remote program for the Group's leaders and managers;
- in 2022 and 2023, the Group continued to roll out the Wo+Men to Lead personal development program, for male and female leaders. In 2023, all women in the Top 50 were trained;
- a partnership with the Women Initiative Foundation has been focused since 2020 on training employees in inclusive leadership, in cooperation with major international universities;
- the rollout of the "License to Recruit" (Permis de recruter) program was launched in 2023, to train managers and the HR Division in inclusive recruitment (e.g. conducting recruitment interviews without discrimination, diversifying recruitment sources to favor categories of people who have difficulty accessing employment, such as people with disabilities and young people identified by local missions in France);

- other training programs have been designed and rolled out across the countries of the Group to reach the entire target population.

• Communication, team awareness raising and the sharing of best practices

- events are offered to all employees during the year: to mark International Women's Day, to raise awareness among managers and HRs in the identification of bias and stereotypes in recruitment;
- a "Sexual Harassment and Sexist Action" guide was compiled in 2022 and shared with the Human Resources and Ethics Divisions in each of the Group's countries, led by the Executive Committee which sought to reaffirm the Zero Tolerance policy on this subject;
- in 2023, ENGIE launched a worldwide guide to best practices to be adopted in companies to prevent and support employees suffering from domestic violence. ENGIE is one of the first groups in France to deal explicitly with this subject in the context of the working environment;
- awareness raising workshops have been organized by the entities' Executive Committees since 2021. These workshops aim to raise awareness among managers, helping them build equality-driven action plans within their entity;

- since 2022, a guide dealing with the myths around professional gender equality has been made available in several languages. It has also inspired a series of podcasts on the subject;
- the Fifty-Fifty Awards, a competition open to all to award the teams that are most invested in gender diversity, has been organized annually within ENGIE since November 2021. In 2023, it was integrated into the "ONE ENGIE Awards" at Group level in order to place professional equality at the heart of the strategic objectives;
- an online media platform containing plenty of resources (videos, testimonies, articles, best practices) was created on the Group's e-learning platform in November 2021;
- conferences and the sharing of best practices targeting "Diversity, Professional Equality and Inclusion." These are available throughout the year to ENGIE employees looking to launch new DEI initiatives within their scope. This network called Change Drivers was founded in November 2019.
- The ChangeMakHers network, created in 2021, brings together leaders trained to bring about change within the organization and showcase ENGIE's commitment outside the Group, through conferences, partnerships and round tables.
- **Diagnosis and EDGE certification**
 - in December 2023, 17 entities in 10 countries obtained EDGE certification in Diversity and Inclusion. This certification offers international recognition of gender equality and covers the corporate culture, recruitment, promotion, mentoring and training of its managers;
 - since 2021, 25 questions relating to "diversity, professional equality and inclusion" were included in the ENGIE&Me annual engagement survey. They cover five key topics: recruitment and promotion, corporate culture,

flexibility at work, access to training and equal pay. Three questions relate to sexual harassment and allow the Group to objectively measure its progress each year;

- in May 2021, the findings of the audit of the processes used to assess talent, in order to make them more inclusive, were reported. Recommendations are regularly applied or updated.

• External resonance and partnerships

To promote gender equality within its business lines, ENGIE is raising awareness in France among young female audiences in schools, through associations such as *Elles Bougent*. This association promotes the role of women in technical divisions in France. Furthermore, as part of its partnership with *Le Laboratoire de l'Égalité*, ENGIE has been helping since September 2019 to develop an artificial intelligence pact. This ensures that new technologies underlying HR processes that incorporate Artificial Intelligence are not discriminatory in terms of gender.

Moreover, in France, as part of its commitment to the apprenticeship foundation, *Fondation Innovations Pour les Apprentissages* (FIPA), ENGIE has undertaken to start a school class dedicated exclusively to young women, *les Ingénieuses*, which aims to help them becoming Engineers. In Peru and Brazil, for example, ENGIE offers scholarships to young women for engineering studies.

ENGIE participates in numerous discussion forums and conferences on the theme of gender equality in France and internationally. This is to inspire cultural change in other companies and among societal players. It is by acting together that gender equality will produce long-term lasting effects.

Finally, the Fifty-Fifty program received an award at the Digital HR Awards in October 2023, for the quality of its content, for its significant results three years after the start of its rollout and for its societal impact.

3.4.2.3 Professional gender equality

3.4.2.3.1 Principles of the compensation policy

The Group policy on compensation is committed to providing personalized, equitable, and market-competitive compensation to all individuals, aligning with their performance and level of responsibility. The Group uses external information provided by specialized firms to establish its positioning in relation to the local reference market. It also ensures compliance with the minimum wages applicable in the different countries in which it operates. Particular attention is paid to equal pay, with the calculation of the index (see Section 3.4.2.3.2). The overall compensation structure consists of a base salary and, depending on the level of responsibility and the country, variable compensation schemes to reward collective and individual performance. The variable compensation provisions for the Group's executive managers include CSR objectives for at least 10% of the total.

3.4.2.3.2 Professional and pay equity

As part of its CSR policy and to support its purpose, ENGIE had made the decision to extend the French obligation to calculate the professional and pay equity index to all of its companies abroad with more than 250 employees.

In 2022, in line with its ambition and for greater readability, the Group decided that it would focus on the equal pay indicator from among the professional and pay equity index indicators. It measures the difference between the compensation of women and men in equivalent positions. ENGIE has decided to set a maximum gap objective of 2% at the Group level. The scope of this indicator covers entities with more than 50 employees in France and more than 250 internationally.

For 2023, the difference in compensation between women and men stood at 1.92% and represented 84% of the Group's workforce. The result is in line with the Group's objective. It is 0.19 points higher than the 2022 result due to an upward trend in the indicator abroad, in connection with the inclusion of new companies. France, with a score of almost 1%, remains at a very good level, unchanged since 2022.

All of the Group's companies use a measurement tool developed by the Group HRD, EQUIDIV. The tool offers an automatic and standard calculation of the index based on individual data. EQUIDIV provides priority remedial actions to advance professional and pay equality between women and men.

3.4.2.3.3 Preventing and combating sexist behavior and sexual harassment in the workplace

On November 22, 2017, ENGIE signed a European Agreement for an indefinite period on professional equality between women and men, the fight against discrimination and violence, and the prevention of sexual harassment. Sexist behavior was the subject of a specific article.

In 2022, the Human Resources Department, in cooperation with the Ethics, Compliance & Privacy Department, introduced a practical guide aimed at all ENGIE countries and entities. This guide aims to align definitions and help the latter draw up their own program to prevent and combat sexist behavior and sexual harassment. The awareness-raising campaign began with a webinar in October 2022, committing each entity to building an action plan for "Zero Tolerance."

At the same time, ENGIE is committed to taking all necessary measures to prevent incidents of sexual harassment. Reporting tools have been put in place to enable any deviant behavior to be flagged:

- at the global level, the whistleblower platform administered by the Ethics, Compliance & Privacy Division;
- and in France, the “AlloSexism” helpline, which allows not only presumed victims to make a report, but also managers, HR and Sexism Representatives to benefit from a legal support service.

ENGIE took part in the 2021 BVA / #StOpE on Sexism scale for the first time, and participated again in 2023. Despite improving figures, ordinary sexism is still strongly felt by women who responded to the survey. In two years, there has been a clear improvement in the perception of employees on the Group's commitment to dealing with this subject and on the

awareness of possible channels of recourse, including the Sexism Representatives.

ENGIE committed to preventing and combating domestic violence on the occasion of the International Day for the Elimination of Violence against Women. In 2023, the Group published a commitment and good practices booklet to be implemented and adapted locally. A communication campaign was also launched in the press, making reference to this commitment and with the inclusion of the Government emergency number on its bills.

In fact, ENGIE systematically includes the freephone number 3919 on the energy bills sent to the 8.2 million domestic and business customers it serves in France. This is the number for the telephone service set up by the French Government that provides a helpline with information and guidance to victims of gender-based and sexual violence.

3.4.2.4 Inclusion and job-seeking support

ENGIE is highly committed to this subject and develops many innovative initiatives in partnership with its ecosystem to promote learning.

3.4.2.4.1 Social and professional inclusion of young people

As a founding member of the *Collectif des entreprises pour une économie plus inclusive* (“Group of companies for a more inclusive economy”), the Group has been, since 2018, taking action countrywide, alongside around 40 large companies and public authorities. For example, an escape game was created to raise awareness of ENGIE's professions among young people. The strength of the *Collectif* is the ability of companies to share their experience and allow everyone to benefit from shared know-how and a local network.

These actions promote the inclusion of young people, particularly those who have been distanced from employment or come from the most disadvantaged areas. In particular, ENGIE has undertaken to host 3000 young people from priority neighborhoods for a period of three years, from their final year of middle school until they start their working lives. With the *Collectif*, ENGIE is committed to hosting at least 10% of work-study students from priority urban neighborhoods (QPV) or free urban entrepreneurial zones (ZFU) or students with disabilities by 2025. In addition, ENGIE is part of the *Collectif's* commitment to be present locally in the regions with the launch of a new local *Collectif* in Le Havre, of which Catherine MacGregor is the sponsor.

The *Collectif* launched an extensive program in September 2022 to encourage the development of community mentoring among its members with the aim of reaching 1% of mentors among all employees of the 36 member companies by end-2023. In this regard, ENGIE has committed to developing its external mentoring by launching a solidarity mentoring platform in March 2023 bringing together partner associations, in addition to the existing internal scheme.

In 2023, ENGIE took part, alongside the companies within the *Collectif*, in the *Salon Jeunes d'Avenir* (Youth of the Future trade show) in the Ile-de-France region. This event was an opportunity for Technician Ambassadors to present the Group's professions and for several female site managers to share their experience with young women looking for work-study contracts and career advice.

The Group is also committed to the social and professional inclusion of people in severe difficulty or in a situation of exclusion. This is particularly thanks to the initiatives undertaken by the ENGIE FAPE (*Fondation Agir pour l'Emploi - Act for Employment Foundation*). The ENGIE FAPE's initiatives are based on the solidarity of Group employees, retirees and companies with job seekers and all those seeking to find a way out of poverty. It grants subsidies to structures and players involved in integration who mobilize to design and implement sustainable projects for the benefit of the most vulnerable populations.

ENGIE joined the Alliance for Youth in December 2015, initially at European level and then at global level in 2019. The Alliance for Youth is the first private initiative, initially pan-European (with 300 companies), launched by Nestlé to develop employability and combat youth unemployment.

The Alliance's considerable regional network allows ENGIE entities, if they wish, to undertake initiatives in the regions. They can collaborate with local businesses that are also engaged in developing youth employability, bringing education and business together, and in learning.

The various institutional, associations and corporate partnerships also facilitate the employability of young interns and apprentices, both internally and externally. This is the case, for example, with ENGIE's significant involvement in the Economic Inclusion Summit organized in Bercy by the Mozaïk HR Foundation, in November each year.

Close attention is paid during all stages of the recruitment process, for interns and apprentices in particular, to ensure a more inclusive recruitment process.

3.4.2.4.2 Employees with disabilities

In 2019, ENGIE joined around a hundred companies by signing the “Manifesto for the inclusion of people with disabilities in economic life” in France. As part of this manifesto, ENGIE actively participates in three working groups: digital accessibility, international policy and education.

In France, ENGIE's commitments mainly involved recruitment and integration of people with disabilities, support and job retention, awareness-raising, communication and collaboration with the sheltered sector.

Managers are invited to follow e-learning courses designed to raise their awareness of all aspects of disability in the company.

In addition, ENGIE designed a program specifically for the Group's young work-study students and interns. The aim is to make them aware of any personal disabilities that they may have, in order to assist them, if necessary, in obtaining recognition of their disability. This program also aims to raise their awareness of their future role as managers and was rolled out in 2023.

ENGIE employs approximately 1,608 employees with disabilities in France, representing an employment rate in France of 3.5% in 2023.

The collaboration with the protected and adapted work sector (ESAT and adapted companies) makes the inclusive vision of the Group's CSR commitments a reality. It aims to ensure the viability of indirect jobs, promote the local economy and encourage professional integration.

In 2019, ENGIE set up an inter-departmental working group on digital accessibility. The work carried out by this working group has made it possible, in particular, to put the ENGIE multi-year digital accessibility scheme online. Internal and external site audits were carried out and a guide was made available to the community of disability representatives. A dedicated committee and a network of correspondents (IT and Human Resources) should be operational in early 2024 to monitor the rollout of the action plan.

In Brazil, the *Gera Inclusão* program launched in 2023 has integrated 15 young people with disabilities into the work environment.

3.4.2.4.3 LGBTQ+ (lesbian, gay, bisexual, trans, queer and all other sexual orientations and minority gender identities)

On December 6, 2017 ENGIE signed the *L'Autre Cercle's* LGBTQ+ commitment charter. In October 2020, in France, ENGIE published the practical guide "LGBT+, understanding to act together" in order to raise awareness of the question of LGBTQ+ in the workplace. ENGIE participated in the 2020 edition of *L'Autre Cercle's* 95 LGBTQ+ & *Allié.e.s au Travail* Role Models in France. Two employees were designated in the LGBTQ+ leaders and *Allié.e.s Dirigeant.e.s* Role Models category. In 2021, ENGIE stepped up its actions to boost diversity and combat discrimination, with:

- the launch of "Friends", the Group's network of LGBTQ+ and Straight Allies employees;
- the worldwide publication of a new guide, Understand each other to better act together;
- the training of 150 Human Resources staff in France;
- the provision of a training / awareness-raising catalog for management committees, managers, employee representative bodies and all employees;
- the participation for the second time in the "Role Models" of *L'Autre Cercle*, with two candidates presented.

In 2022, ENGIE North America was awarded for the second year running by the Human Rights Campaign (score 95/100). Actions taken to improve equal treatment for LGBTQ+ employees in the United States were recognized.

International

In 2023, ENGIE organized an international event on gender identities in business. Co-designed by the Group's LGBTQ+ network, Friends, this webinar brought together more than 500 participants online and in-person. Led by the partner *Têtu Connect*, from an informative approach it showed the reality of the issue at ENGIE through testimonials from employees and the organization *Allié.e.s*, under the patronage of Jean-Sébastien Blanc, Group Human Resources Director. To mark the occasion, ENGIE published the first worldwide guide on "Cultivating gender identities in business," co-created with American and French entities.

The inclusion of LGBTQ+ people has also been the subject of numerous speeches and awareness-raising sessions at the U.Camps organized by ENGIE University, in the regions of North America, South America, Europe and France.

In France

As part of its partnership with the association *L'Autre Cercle*, ENGIE contributed to the drafting of the Visibility or Invisibility of Lesbians at Work (VOILAT) guide.

ENGIE employees have the opportunity throughout the year to participate in dinner debates organized by *Têtu Connect* in order to better understand the issues related to the inclusion of LGBTQ+ people.

In addition, the ENGIE Foundation offers support through its sponsorship of charity evenings for HIV / AIDS research and gives the Group's LGBTQ+ employee network, Friends, the opportunity to participate.

3.4.2.4.4 Origins

The "Origins" dimension is one of the priority dimensions of the new Be.U@ENGIE policy. It covers issues of diversity and inclusion relating to ethnic, social and religious origin, as well as atypical educational and professional backgrounds, migrants and refugees.

While the "social origin" dimension has been addressed in France for some time, the "ethnic origin" dimension is more recent to the Group.

Ethnic origin

When it set to work in 2023, the Group's first task consisted of bringing together, on two occasions, a group of around ten employees of all ages who had been exposed in their working lives to issues of ethno-racial discrimination or racism. These workshops allowed them to talk openly in a secure environment. Also taking part were two experts, Marwan Mohammed, sociologist and researcher at the CNRS and Tara Dickman, founder of the association "Le Next Level." They shared their practices in France and the United States, as well as benchmarks from other companies. Initial areas for action were set out around data collection and measurement, awareness-raising, and the Group's commitment to zero tolerance for all forms of racism and ethno-racial discrimination.

Social origin

ENGIE is a long-standing player in social inclusion, having carried out many actions in relation to social origin, targeting both young people (Section 3.4.2.4.1) and other populations.

ENGIE is part of the *Collectif des entreprises pour une économie plus inclusive* ("Group of companies for a more inclusive economy"), and is also sponsor of the Working Group for apprenticeship and vocational training. In this area, various actions are organized with the other companies of the *Collectif* to help people excluded from the workforce to find employment and encourage employees in the companies to become mentors.

For example, one of the Group's entities, ENGIE Solutions, renews two key actions each year:

- since 2012, it has been supporting young people with its educational partners and the Overseas Agency for Mobility (Agence d'Outre-Mer pour la mobilité or LADOM) who are training on work-study programs as part of its "Ultra Marins Program" (French Polynesia, New Caledonia, Réunion and French Guiana);
- with APAVE and the *Pôle Emploi* state employment agency in the Val-d'Oise department, it is working to increase the number of women in technical professions through the "Energy Diversity" program. In this context, women are invited for an immersion period in the company, giving them the opportunity, after nine months of training, to obtain a professional qualification as an HVAC (heating, ventilation and air-conditioning) maintenance technician. Each year, one woman from the group becomes a role model to promote the retraining of women in technical professions.

Religious diversity

In 2019, the Group published the *Repères pour les managers* (Points of reference for managers) guide for France, giving managers the opportunity to learn more about different religions, the French legislative framework and good practices for managing certain situations in their daily work.

In 2023, Storengy France decided to organize awareness-raising sessions for its employees on social, cultural and religious diversity at its head office, for around 200 employees.

For employees on storage sites, sketches were performed, raising the awareness of 40 on-site employees about stereotypes and racism.

3.4.3 HUMAN RESOURCES ATTRACTION AND DEVELOPMENT POLICIES

To implement the appropriate development policies and actions, ENGIE has a strong skills-based approach. These skills are guided via a process of provisional management of jobs and skills (Strategic Workforce Planning). In relation to industrial and financial forecasts, this approach provides a quantitative and qualitative three-year mapping of strategic and distinctive skills. Each business line of the Group must acquire these skills to have the capacity to implement its strategy and roll out the associated action plans. This vision is organized around the ENGIE Jobs reference system. It lists, through a continuous improvement approach, more than 300 reference professions and the skills associated with each to:

- anticipate the volumes and recruitment profiles for each of the Group's business lines and geographic areas;

- roll out training plans tailored to skill needs in critical business lines of the future;
- prepare the appropriate career paths to meet emerging challenges.

These data are consolidated at the Group level. They enable the building of a global vision of changes in professions and skills, in particular in:

- mature technologies (wind, solar);
- new technologies (battery electricity storage, green gases);
- cross-functional skills (health & safety, data, digital, risk management).

3.4.3.1 Hiring and employer brand

3.4.3.1.1 Recruitment: strategy and objectives

The recruitment strategy is aligned with ENGIE's purpose and the transition to a carbon-neutral economy. It has to deal with a highly competitive job market, changing occupations and constantly evolving candidate expectations.

The Talent Acquisition Policy, which was launched in 2020 based on five key principles, spearheads this strategy. ENGIE has thus developed its methods, strengthened the professionalization of its HR teams and cultivated its agility. The Group continues to develop strategic partnerships globally with LinkedIn, Indeed and Glassdoor and has engaged in efforts to develop closer ties between the employer brand and the recruitment policy.

In 2023, a major development in the recruitment division was the rollout of the new digital recruitment tool SEZAME. This tool provides the division and the business line with greater visibility as regards candidates, reinforces the feedback culture and improves the candidate experience. This new HR ecosystem is crucial to developing recruitment practices and processes.

The Group is also continuing its efforts to strengthen the performance of the division's recruiters through a "License to recruit" (Permis de recruter) training program for the Group's 200 recruiters. In 2023, 80 recruiters took the course. This

training will continue in 2024 and will be offered to each new ENGIE recruiter. It has also been adapted for managers with rollout started in 2023.

At end-2023, within the World scope, 16,195 recruitments were made compared with 16,974 in 2022. These recruitments were down by 4.6% compared with 2022 (-779 hires) and respond to challenges to acquire new skills and maintain existing technical know-how, in a Talents market that is under increasing pressure.

These recruitments help support the transformation committed by the Group and progress differently according to country, activity and socio-professional category. In France, 6,895 employees were hired, of which 3,901 on permanent contracts and 2,994 on fixed-term contracts.

Internationally, there were 9,300 hires in 2023, of which 6,894 on permanent contracts and 2,406 on fixed-term (or equivalent) contracts, with a notable increase in North America and South America.

70% of recruitments relate to positions in the technical, engineering and business development areas.

The recruitment of managers was also up to 13.6% with 3,936 managers hired in 2023, of which 1,401 female managers representing 35.6% of this population. In total, 29% of recruitments were women, with 4,705 females hired in 2023.

GRI 401-1	2023							2022		2021
	Renewables	Networks	Energy Solutions	Flex Gen & Retail	Nuclear	Others	o/w GEMS	Group	Group	excl. EQUANS
Permanent hires	627	1,226	6,265	1,521	78	1,078	403	10,795	11,085	9,440
Women	199	398	1,412	406	6	482	159	2,903	2,845	2,323
Men	428	828	4,853	1,115	72	596	244	7,892	8,241	7,118
Fixed-term hires ⁽¹⁾	359	789	2,601	1,184	0	467	160	5,400	5,889	6,082
Women	163	340	663	377	0	258	80	1,801	1,946	1,929
Men	196	448	1,938	807	0	209	80	3,598	3,943	4,153
TOTAL	986	2,015	8,866	2,705	78	1,545	563	16,195	16,974	15,522
% reporting	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

(1) Including work-study students.

3.4.3.1.2 Employer brand

The development of an attractive employer brand that is consistent with the Group's locations and hiring needs is a major challenge.

In the internal ENGIE&Me survey, 84% of employees would recommend ENGIE as an employer, placing it at a higher level than the Energy & Utilities benchmark.

The beginning of 2023 saw the rollout of an ENGIE employer brand communication kit on its digital ecosystem. A new employee career site has been developed since March 2023, "ENGIE Jobs - Discover our job offers," as well as ENGIE's Corporate Life (*Vie d'Entreprise*) page on LinkedIn and the Indeed and Glassdoor World pages.

In 2023, ENGIE was listed in the following rankings:

- ENGIE rose two places compared to 2022 to reach 16th place among the most valued French brands (Brand Finance);
- In France, through Universum's CSR index published in January 2023, second-year graduate students highlighted the companies they considered to be the most committed and mobilized. For this target, ENGIE positions itself 8th out of 61 CAC 40 companies and former scale-up companies recognized for their attractiveness. The Group ranked second in terms of environmental commitments.

In 2023, ENGIE was ranked in the Universum rankings as follows:

- 2-3 years post-baccalaureate: 13th place (compared to 11th in 2022) among students and 12th among those with more experience. This attractiveness is even higher among its priority targets in terms of studies and business sector;
- Engineering students (4-5 years post-baccalaureate): 21st place

L'Usine Nouvelle then Le Figaro highlighted ENGIE's 2023 recruitment dynamics in France, ranking it 6th and 10th respectively among companies recruiting in France.

In the Capital Employer Awards, published at the start of 2023, two ENGIE Group subsidiaries appear in the top 30 companies: GRTgaz (2nd) and GRDF (21st). ENGIE is listed in the Energy category (5th) as are other Group subsidiaries such as CNR (6th) and CPCU (8th).

Internationally, ENGIE receives favorable assessments and high ratings: 3.98 on Glassdoor and 3.7 on Indeed, which have increased since the implementation of moderation actions in the summer of 2023.

3.4.3.1.3 Onboarding Path

Employee engagement begins from the moment employees join ENGIE: the first few days, weeks and months are crucial in building loyalty, strengthening team spirit and developing a sense of belonging and pride toward the Group and their entity. New employees realize that joining an ENGIE entity, wherever it is in the world, means joining a Group whose activities contribute to a common strategy of decarbonization and that their action is central to this model.

In this regard, ENGIE developed an "Onboarding Path" in 2023 which aims to create a positive and common ONE ENGIE experience for all at the time of joining and during the onboarding process.

This course provides in eleven languages:

- to newcomers: the fundamental elements related to Group strategy and the ONE ENGIE culture (see Section 3.4.1.1.2);
- to HR and managers: the common key elements of the onboarding experience within the Group and good practices developed by the entities;
- to all: the option to use a board game, "Transition makers' Journey," in physical or digital version to discover or deepen their knowledge of ENGIE. The various dimensions of the serious game cover ENGIE's integrated value chain, its international geographical presence, its strategic objectives and the associated strengths and risks.

These tools complement the onboarding experiences already rolled out at local level in the entities.

3.4.3.1.4 Attractiveness of the Group and Employment of young people

The rollout of the ENGIE Brand and the Employer Brand continues in France and internationally with varying levels of reputation according to the country. Either countries use the

resources and ecosystem provided by the Group to promote and strengthen the employer brand locally or they adapt these resources to their needs according to the market.

The visibility and recruitment campaigns, either carried out jointly by the Group and the countries, or driven by local initiatives, help reinforce this attractiveness among all Talents.

At the regional level, the teams draw on the Ambassador Communities (Technicians, Alumni, Young Professional Network, Women), to attract, recruit and retain targeted populations.

In France, a focus has been placed on the Employment and Employability of Young people, notably through the Work-Study Program, ENGIE's Apprentice Training Center, the welcoming of Interns, including those in their final year of middle school.

Improving the onboarding and integration of Young Talent allows the Group to achieve three objectives:

- increasing female representation within teams;
- recruitment in new professions and hard-to-fill positions; and
- more generally, greater Diversity and Inclusion (Young people distanced from employment, the disabled, etc.).

3.4.3.1.5 Academic relationships

To consolidate its leadership position and attract the most promising young talents, ENGIE is fully committed to strategic academic relationships. These relationships are essential to promote ENGIE to a key audience: students from the leading engineering and business schools and universities. Academic partnerships serve as a springboard for young talent, reflecting ENGIE's future and ambitions, while meeting critical needs in terms of professional skills and leadership.

In 2022, ENGIE adopted a strategy and policy focused on the values of diversity, inclusion, equity and parity, with a particular focus on technical professions in engineering. Academic relations have been enriched with the creation of a community of ambassadors and alumni, responsible for projecting ENGIE's image and promoting parity, particularly through the Change MakHers community of the Fifty-Fifty program. Targeted communication initiatives, such as film shoots with JobTeasers and participation in the Junior Enterprises regional and national conferences, have strengthened the attractiveness of ENGIE's employer brand.

These academic initiatives are accompanied by a special focus on diversity and equal opportunities, particularly in schools of excellence. Partnerships with institutions such as ESSEC, Ponts et Chaussées and Polytechnique have been established, with the appointment of a female mentor in a leadership role and the creation of a diversity fresco, or with scholarship funding. Awareness-raising and orientation actions are also carried out in high schools and middle schools with ENGIE experts.

ENGIE enters into privileged relationships with numerous target schools: Centrale Supélec, IFPEN / IFP School, Mines ParisTech, Polytechnique, Arts et Métiers ParisTech, INSA Lyon, Mines Nancy, Centrale Lyon, Ecole des Ponts ParisTech, IDE Paris, CY Tech (ex EITS), ESTP, CESI Ecoles d'Ingénieurs, Telecom Paris, IMT Atlantique, INP Grenoble, EFREI, HEC, ESSEC, ESCP, INSEAD, KEDGE, Audencia, NEOMA, Grenoble EM, EM LYON, SKEMA, EDHEC, MBS (Montpellier Business School), ESG (Paris / Bordeaux / Toulouse), Université Paris 1 Sorbonne, CY Cergy Paris Université, Université Paris Dauphine, Sciences Po, IAE, Université Paris Saclay, Ecole 42, EPITA, EPITECH, ENSIMAG. These partnerships give their students the opportunity to join the ENGIE adventure through work-study programs, internships and the hosting of PhD students and students researching specific areas.

Examples of international partnerships:

- Partner universities in the United States:
 - Howard University: this university historically intended for African American students (HBCU) is recognized for its commitment to diversity;
 - University of Houston: this university is recognized for the diversity of its student population;
 - Boston University: this university has a business partnership with ENGIE North America, including a commitment to hire two interns each year, highlighting its commitment to education and professional diversity.
- Partner schools in Romania: in collaboration with the Ministry of Education, four middle schools, local town halls and an NGO, these schools engage in dual education and inclusion in technology and society.
- EMI Rabat School in Morocco: it is noted for its female representation initiative, with 35% women in its student population. The EMI Women Engineers Club, established in 2009, plays a key role in promoting female leadership in engineering in Morocco.

Academic events in France and internationally:

- The ENGIE Academic Challenge, an international Group event, illustrates ENGIE's openness and commitment to carbon neutrality by bringing together students from all over the world. This initiative is a testament to ENGIE's proactive approach to meeting its strategic objectives and preempting the talent needed for its development. This event brought students from seven countries in Europe to compete in 2023, following the France edition with 13 leading French higher education establishments in 2022. The next event will take place in Brazil in April 2024.
- Fictional ecology, organized by ENGIE University at the U.Camp in 2023, is a creative approach where participants imagine futuristic scenarios to address environmental challenges. Here, students, experts and teachers designed a fictional city of 2045, exploring decarbonization solutions to environmental, societal and economic issues. It was a stimulating event, generating innovative ideas and increased awareness of climate issues. One edition took place in Paris in June 2023 and another in Dubai in October 2023 (with the following schools: UOWD, American University of Sharjah, Heriot Watt University, Khalifa University, Montfort University).

In 2022, ENGIE conducted no less than 31 Group initiatives in targeted schools, ensuring the inclusion of both elitist and less elitist institutions, with a view to strengthening inclusion. The approach to academic relations has been reconsidered to make it more qualitative, with clear performance indicators ensuring the effectiveness of these initiatives.

ENGIE's participation in the International Summit of the Alliance for Youth in Brussels in September 2022 is an additional example of its commitment to employment, employability and training, illustrated by innovative initiatives such as the ApprentiSwap program.

ENGIE is a premium partner of the CNJE (National Confederation of Junior Enterprises). A Junior Enterprise is an educational association that offers consulting services to companies. The CNJE brings together 200 organizations for 25,000 students.

This partnership continues to give rise to excellent networking opportunities and wonderful projects. At the heart of it is a shared identity: societal commitment and innovation. ENGIE meets the needs of Junior Entrepreneur students by supporting them in their professional career and training them. In return, the close relationship forged with these committed young people allows the Group to remain dynamic and to listen to the needs and aspirations of students, future employees, customers and suppliers of the Group.

ENGIE is thus positioned as a key player, not only in the energy sector, but also in the training and development of young talents, essential to its future growth.

3.4.3.1.6 The Communau'Tech: Technician Ambassadors

Technical professions account for nearly 70% of recruitment needs. These jobs are currently in severe shortage, particularly the maintenance, operation, multi-technical, air conditioning, ventilation and heating professions. To attract new talent in this sector, a network of committed technicians was created five years ago with 10 volunteers from the various Group entities in order to promote their professions and encourage others, especially young people, to take up these job roles.

ENGIE's Communau'Tech is a network of Technicians engaged in the field who strive to make their profession shine with passion and to attract new talent. This system promotes male and female technicians and creates an attractive image of hard-to-fill positions.

The voluntary Technician Ambassadors take part in events for specific professions, jobs forums and trade fairs organized by the Group or technical experts to explain and promote technical professions. They contribute to Group debates and take part in reports and testimonials, webinars and experiments. Members of the Communau'Tech work with schools. They make young people aware of environmental and climate issues and the importance of professions in the transition to carbon neutrality. Lastly, they help to recruit young people to the Academy of Energy Transition, ENGIE's Apprentice Training Center. They explain their professions to generate interest in them.

The Communau'Tech now has 460 Technicians (340 in France and 120 in the European subsidiaries including Italy, Romania and Belgium) of which 52 are women.

The goal is to build a community of 500 Ambassadors at the international level by the end of 2024.

Every year, Communau'Tech comes together to participate in a training session, bootcamp, marketplace and experiential workshops. On July 3 and 4, 2023, 120 technical ambassadors participated in the session during the U.Camp organized in Paris. Attendees enjoyed a variety of new experiences, which created rewarding discussions, interactivity and a pride of belonging. During this session, newcomers were awarded their ENGIE Technician Ambassador diplomas by Communau'Tech sponsors, the Deputy Director of Group Human Resources and the Deputy CEO of ENGIE Solutions.

3.4.3.1.7 Apprenticeships

In an increasingly tight work market, ENGIE relies on young people and apprenticeships as a path of excellence toward its future professions and even greater inclusiveness in its recruitments.

In its Work-Study Program, ENGIE aims to achieve:

- 10% of apprentices in the Group's workforce on permanent and fixed-term contracts in France excluding regulated entities GRDF and GRTgaz at the end of 2030;
- a level of transformation into permanent or fixed-term contracts in the technical or digital divisions in France of 50%.

This Group commitment and the significant efforts by employees targeting the heart of the societal needs of the region have been a success. The Group had 3,675 young people on work-study contracts at the end of 2023.

In France, ENGIE has 2,406 students following work-study programs excluding regulated entities GRDF and GRTgaz.

The percentage of staff undertaking work-study programs compared to permanent and fixed-term contracts was 8.5% in France excluding regulated entities GRDF and GRTgaz at the end of December 2023. This rate is equivalent to 2022. ENGIE is the leading employer of work-study program students in the industrial sector, in terms of number and volume, and aims to reach a rate of 10% by end-2030.

To attract rising talent, visibility and recruitment campaigns were carried out and inclusive recruitment efforts made.

Support through training initiatives for tutors, which are key to the project's success (TUT'OR platform) as well as for the Community of work-study program students (Young Talent Community) contributes to professional development. ENGIE has therefore always worked closely with the major French business schools, Universities and Apprentice Training Centers.

Finally, the Group is committed to the employment of young people and each year organizes "le mercato" of graduates (dedicated Internet site, employment days) to encourage internal mobility and recruitment on permanent, fixed-term and Volunteer for International Experience contracts. At the same time, an external system ("Engagement Jeunes" platform) registers volunteers in a qualified pool of talent shared with the partners of the "Collectif des entreprises pour une économie plus inclusive" (Group of companies for a more inclusive economy).

3.4.3.1.8 Apprentice Training Centers

In November 2020, ENGIE opened its own Apprentice Training Center in France: the "Academy of Energy Transition." This human-scale Academy will welcome more than 400 students by the end of 2024. Located in Ile-de-France and several French regions (Auvergne-Rhône-Alpes, Occitanie, Provence-Alpes-Côte d'Azur, Hauts-de-France, Nouvelle-Aquitaine and Pays-de-la-Loire), the Apprentice Training Center (CFA) offers diploma courses ranging from the vocational Baccalaureate Diploma to Bachelor degrees for young people aged 16 to 29 and for adults looking to retrain. In close partnership with training bodies, that are recognized for their professionalism and know-how, the aim of these courses is to meet the

3.4.3.2 Training and Development

The Group offers its employees opportunities to develop their skills through a range of training programs, career paths and personal development actions. It helps develop employability by adapting skills to changes in occupations and technologies. The ecological transition and technological accelerations due to digitization and artificial intelligence are transforming the professions of employees. They are also creating tensions in terms of qualified personnel in the Group's many businesses, whether traditional or newly emerging. To tackle this, ENGIE is implementing a social strategy to increase skills in three areas: advance skills management to prepare for the future; enhanced internal mobility to serve its four main businesses; and, lastly, professional training objectives for all employees. They are being implemented in order to favor the enrichment of tasks, the renewal of experiences, and the consideration of employee initiatives and empowerment. This strengthens their engagement and fosters their development and employability, serving the sustainability of the Group's activities. This strategy is part of the training and development policy in place since 2017.

3.4.3.2.1 Training: 100% ambition

Developing skills and maintaining employability are crucial areas for the Group's competitiveness and performance and for its ability to roll out its strategy. Since February 2020, ENGIE has been pursuing its non-financial objective of training 100% of employees by 2030.

changing needs of the Group and to attract more young people, particularly women, to the Group's professions of the future.

In addition to the academic training courses on offer, the Academy also offers additional fully digital contextualized ENGIE modules to its work-study students. Thanks to virtual reality, the Academy also works on designing training modules relating to the Group's challenges in terms of health & safety at work. Virtual reality helmets are being rolled out in all classes to train work-study students in electrical safety and lock-out.

The Group has also taken action to identify, train and promote tutors, who are key players in the successful integration of work-study students. Days for training, collective intelligence and the sharing of practices are organized in several cities in France. They bring together voluntary tutors from all Group entities and give them the opportunity to develop their skills and discuss their role as a tutor and the relationship with young people.

As part of the promotion of the Group's technical professions and its role in supporting the sourcing of candidates, the Apprentice Training Center organizes Tech Days in different regions of France. These days allow us to introduce young people from training institutions to all of the Group's professions. They are also open to an external audience to generate applications from qualified candidates.

ENGIE's Apprentice Training Center has also set up pre-apprenticeship courses. They are aimed at welcoming young people without diplomas or qualifications for a seven-week course within the Group. In addition to academic refresher modules, young people can discover the maintenance professions, meet Technician Ambassadors, visit ENGIE sites and talk to different stakeholders (national police, RATP, CRIPS, etc.) as part of citizenship training. They are also invited into one of the Group's entities for three weeks for a discovery and observation internship with a view to signing an apprenticeship contract. These courses resulted in a positive outcome rate of 60% (entry into employment or training, apprenticeship contract, POEC employment training scheme, etc.).

To achieve this goal, ENGIE offers a skills development approach which highlights key skills by population and the related key training needs. In 2022, this strategy included the implementation of Learning governance and the creation of a quarterly Learning decision-making body. These bring together Training managers at the Group's Global Business Unit and regional level, with a view to aligning and prioritizing the skills needs of employees. In 2023, efforts focused on the implementation of the Group Learning Management System (LMS) in terms of strategy, governance, process and communication. The LMS will be rolled out in early 2024 for Group employees, and will, in particular, provide for stricter management in the rollout of the Group's mandatory training courses.

In this context, in 2023 ENGIE identified three mandatory training courses, on health & safety, Ethics and Cybersecurity, to be carried out in e-learning format by all employees. The Group has also made two new training programs mandatory for executives to master ENGIE's strategy and also the means to execute it through the ENGIE Ways of Leading ("EWOLs"). Since the second half of 2023, a management path for all executives has also been rolled out at the international scale to strengthen the managerial and leadership culture and skills of the Group's executives. It allows for adaptation to the executives' needs, according to their managerial experience. The rollout has been entrusted to ENGIE University.

In addition to the prioritization of key skills and the development of the profession academies of the Global Business Unit, ENGIE is committed to instilling a Learning culture. Moreover, ENGIE seeks to offer regular opportunities to learn, by promoting flexibility in learning approaches. In 2021, the Group set up a Mobile Learning platform. This facilitates access for employees to training modules on Business fundamentals and Group Culture such as health & safety, hydrogen and energy saving. The emphasis on this approach is such that the mandatory training on the Group's strategy for executives of the Group is hosted on this mobile platform.

As a result of the implementation of all these systems, ENGIE trained 86.1% of its employees in 2023.

3.4.3.2.2 ENGIE University

For more than 15 years, ENGIE University has been supporting the professional and personal development of employees, in particular executives and managers. In addition to being a Qualiopi certified training center, ENGIE University is a place for strategic thinking regarding Group Learning and Development policies, as well as current and future Skills subjects.

Since 2021, ENGIE University has stepped up the implementation of programs enabling every employee to learn about the Group's new strategy. In 2023, in addition to the Sustainability Academy programs, ENGIE University created short e-learning courses on the ENGIE Ways of Leading and the ONE ENGIE strategy. Board games have also been designed to facilitate the onboarding path and employee engagement (see Section 3.4.3.1.3). The Sustainability Learning Days were organized over a continuous 48-hours period in fall 2023, which allowed all Group employees, regardless of their time zone, to take part in the event as either a trainer or trainee. In total, more than 1,300 individuals took part in

Speed Learning sessions, conferences and Learning Expeditions on subjects relating to business transformation, the decarbonization of customers and internal transformation.

With hybrid modes of working continuing to be popular, ENGIE University decided to maintain on-site programs and digital versions (e-learning and virtual classes, U.learnGO mobile app). This allows as many employees as possible, throughout the world, to continue to receive training.

The year 2023 saw the organization of four "U.Camps," ENGIE University's temporary traveling campuses which gather several hundred employees for one week at a single site in France or internationally. This on-site event brings together employees from a range of entities and business lines for high-quality training courses and social events. It is a major contributor to the culture and engagement at ENGIE, at the same time as offering a learning experience to participants to reinforce their feeling of belonging, improve performance and accelerate the Group's transformation. In total, more than 2,500 people participated in the training sessions, social events and marketplace at the U.Camps in Houston, Brussels, Paris and Dubai in 2023.

As the transformation of the Group also entails the evolution of business lines, ENGIE University has been developing Academies for its four Global Business Units and certain divisions (Procurement, HR) since 2022. These Academies, some of which were still under construction at end-2023, offer courses for:

- an improvement in the professionalization and operational excellence of employees;
- the establishment of a shared culture;
- the discovery of the Group's professions, promoting career development;
- and the promotion of internal and external expertise within entities.

Proportion of employees trained

GRI 404-2	2023								2022	2021
	Renewables	Networks	Energy Solutions	Flex Gen & Retail	Nuclear	Others	o/w GEMS	Group	Group	excl. EQUANS
Proportion of women trained	94.9%	67.5%	81.8%	95.2%	100.0%	91.1%	86.5%	83.3%	82.8%	80.3%
Proportion of men trained	96.4%	85.5%	85.5%	90.4%	100.0%	82.9%	78.6%	87.1%	84.1%	82.6%
Proportion of employees trained	96.0%	80.2%	84.8%	91.9%	100.0%	86.5%	81.8%	86.1%	83.8%	82.0%
% reporting	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Training hours

GRI 404-1	2023								2022	2021
	Renewables	Networks	Energy Solutions	Flex Gen & Retail	Nuclear	Others	o/w GEMS	Group	Group	excl. EQUANS
Total number of training hours	190,350	789,671	658,149	392,927	140,933	156,319	45,531	2,328,349	2,126,584	2,254,023
Average nb. of hours per person trained	40	46	19	28	67	18	16	28	27	28
% reporting	100%	100%	100%	100%	100%	100%	100%	100%	98.6%	100%

Breakdown of training hours by topic

GRI 404-1	2023							2022		2021
	Renewables	Networks	Energy Solutions	Flex Gen & Retail	Nuclear	Others	o/w GEMS	Group	Group	excl. EQUANS
Business techniques	33.3%	32.7%	33.8%	43.0%	63.7%	28.6%	33.8%	36.5%	38.8%	41.7%
Quality, safety and environment	42.5%	16.7%	44.0%	31.1%	27.2%	9.9%	8.7%	29.0%	28.2%	30.8%
Languages	6.6%	1.0%	2.3%	1.0%	0.1%	11.9%	11.4%	2.4%	2.4%	2.3%
Management, personnel development	12.2%	7.7%	9.9%	10.4%	0.0%	32.9%	31.2%	10.1%	23.8%	17.8%
Others	5.3%	41.9%	10.1%	14.4%	9.0%	16.7%	14.8%	22.0%	6.9%	7.4%
% reporting	100%	100%	100%	100%	100%	100%	100%	100%	98.6%	100%

3.4.3.3 The talent policy

The Group Talent Policy contributes to ENGIE's performance by developing its human capital.

It is geared toward all employees and is aimed at anticipating requirements in terms of skills, securing key positions and improving the loyalty of employees.

Economic, social and environmental developments have impacted both the needs of the Company and, for employees, the ways of working, relationships at work and drivers of motivation and engagement. In order to tackle it, ENGIE is drawing on the quality of the "talent experience" of employees, from the moment they are hired and during their careers, through:

- a Talent cycle that encourages regular meetings between the manager and the employee during the year:
 - a performance interview to review the past year, on both "What" (what has been achieved) and "How" (how it was achieved, particularly in relation to the Group's values, EWOWs and EWOLs), as well as setting objectives for the coming year. The results of this interview feed into the annual compensation campaign;
 - a development interview to identify skills development needs, in the current role, or to prepare for future career developments and formalize the individual development plan;
 - a mid-year interview to check the progress of objectives and adjust as necessary;
 - in addition, a career interview with his/her HR Business Partner is possible for any employees who wish, to express a desire for mobility or prepare for the next steps in his/her career.
- a bottom-up approach to identify key positions within the Group, ensuring the implementation of succession plans and the identification of high-potential talent, from the entities to the Group's managing bodies. The 2023 "People & Position Review," conducted at a country level before being rolled out at a regional level, was then consolidated by business line and function. This approach allows the Group to take a cross-divisional view when identifying more than 3,000 of its key positions as well as more than 6,000 talents that have the potential to fill these positions;

- personalized career paths that meet the Group's needs primarily by prioritizing a cross-divisional approach, incorporate the aspirations of employees and draw on the diversity of the Group's business lines and geographic locations. A pilot was launched in 2023 within two GBUs and one of the supports functions to check the operational performance of the Career Path approach and prepare for widespread rollout in 2024;
- personalized development plans based on common tools (mentoring, feedback, personality questionnaires, short-term career moves, training, etc.) and specific programs proposed over time, in particular to the Talents identified as having the potential to hold Global Leader positions or key positions in the Group (the Boost program);
- a cross-divisional approach to developing the leadership of the Group's experts, ExpAND.

3.4.3.3.1 Talent strategy: a real challenge to develop and retain the Group's talents

The Group registered a 12.7% decrease in departures in 2023: 9,186 departures compared with 10,528 in 2022. Talent retention and management actions have limited the combined impacts of changes in the economic context and skills shortages. The resignation rate fell by 1.2 percentage points to an overall rate of 5.4% for the Group. It remains more pronounced internationally with a resignation rate of 11.4% in AMEA and 9% in North America. In France, the resignation rate is further reduced, reaching 3.7%.

Particular attention has also been paid to the evolution of managers' resignation rates, with a greater reduction in the resignation rate for this category (-2 percentage points compared with -1.2 percentage points for all employees). The specific action plans identified last year, which, tailored to individual or more collective needs, appear to have borne fruit and continue to be implemented. These aim in particular to:

- improve the ability of managers to identify, develop and retain their employees;
- offer rapid solutions in response to changes in the market;
- when necessary, improve the employee experience throughout all stages of their careers;
- monitor and anticipate the changes in trends locally.

	2023								2022	2021
GRI 401-1	Renewables	Networks	Energy Solutions	Flex Gen & Retail	Nuclear	Others	o/w GEMS	Group	Group	excl. EQUANS
Departures	285	953	5,460	1,669	84	735	218	9,186	10,528	9,883
Retirements	42	452	449	168	66	66	13	1,243	1,309	1,325
Resignations	159	243	3,378	955	13	451	163	5,199	6,275	5,301
Dismissals	84	258	1,633	546	5	218	42	2 744	2 944	3 257
including contractual terminations	35	55	373	253	0	87	25	803	897	1 185
Resignations rate	3.2%	1.1%	8.0%	6.0%	0.6%	4.5%	4.7%	5.4%	6.5%	5.2%
Turnover rate*	4.9%	2.3%	11.9%	9.4%	0.9%	6.7%	5.9%	8.2%	9.6%	8.4%
% reporting	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

* Excluding retirements.

	2023								2022	2021
GRI 403-2	Renewables	Networks	Energy Solutions	Flex Gen & Retail	Nuclear	Others	o/w GEMS	Group	Group	excl. EQUANS
Absenteeism rate	4.7%	7.8%	6.0%	6.6%	5.7%	5.5%	6.5%	6.4%	6.6%	5.4%
Absenteeism rate due to sickness	1.9%	3.4%	3.0%	4.2%	4.7%	1.8%	2.0%	3.2%	3.6%	3.2%
% reporting	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

3.4.3.3.2 Career management (Career Paths)

Career management is a key element of the Group's HR strategy to optimize talent retention in the Group. In order to meet the changing skills needs of the Group and employees' expectations, it is important to better anticipate the development of skills and to provide more visibility on possible career developments within the Group.

The different areas of work that were strengthened in 2023 are:

- succession plans for the Group's key positions, to better adapt the development plans;
- communication on examples of career paths within the Group, to provide inspiration;
- definition of the expected experience and skills for certain key positions in the Group, for greater transparency.

In 2023, the Group established common rules and a reference framework in which the Global Business Units can organize career development and also create cross-divisional exchanges between the different GBU according to the Group's needs, at all levels of the organization.

The launch of the new HRIS has enabled the integration of career path-related features such as the presentation of Talent profiles, as well as a more refined search for Talents among all employees.

New rules have also been shared with the various Group entities in order to propose common rules for supporting employees in their short- and medium-term career paths, with the aim of encouraging employees to prepare for their future mobility.

3.4.3.3.3 ENGIE Boost: the program for future leaders

ENGIE Boost is a system for identifying, developing and retaining talent with high leadership potential at all levels of the organization in order to prepare them to occupy strategic roles at the Group. It comprises three programs:

- Rise! and Pulse! are managed at the Group level: over a 24- to 36-month period, they prepare leaders who are likely to rapidly take strategic responsibility within ENGIE;

- A third program, Up!, which is managed by the GBU, entities and geographic areas, focuses on talent likely to move into key positions within the Group.

Inclusion in the Boost programs at Group level is managed by the Talent & Diversity Department. They ensure a consistent, coherent approach by implementing People Reviews with the GBU and the support functions. In 2023, the Pulse! program brought together 93 Talents with the potential of moving to one of the Group's 300 strategic positions during their next career move (of which 36.6% were women and 43% international employees). The Rise! program brought together 197 Talents with the potential of moving to one of the Group's 360 strategic positions in two or three career moves (of which 56.3% women and 45.7% international employees).

Inclusion in the Up! programs is managed locally, through the People Reviews of the GBU, regional hubs, divisions and entities. In total, 900 talents take part in the ENGIE Boost initiative's Up! programs.

These programs are an opportunity for employees to accelerate the development of their leadership skills, their knowledge of the Group and its strategy. This enables them to ensure that they are in the best position for future development toward a key role. It is also an opportunity to create an active and diverse community of leaders who are able to engage their teams in the service of the Group's strategy. In 2023, Booster Week was held for the first time, bringing together the participants of the Rise! and Pulse! programs for a week-long event based around leadership, marketplace and keynote programs, interventions by Executive Committee members and approaches to preparing for the next career steps. This event was an opportunity for everyone involved to better understand the diversity of the Group and the richness of its business lines.

3.4.3.3.4 ExpAND: the program for Experts

ENGIE has been developing the ExpAND program since 2020, which aims to identify, develop and recognize Group experts in a cross-divisional manner. This program complements specific programs dedicated to improving technical skills in key areas for the Group, directly managed by the GBU.

The ExpAND program develops communities of expertise and makes the "ExpANDers" ambassadors for ENGIE both inside and outside the Group. It is also a development program based on individual applications and co-option. It allows experts to develop their "soft skills," such as leadership and communication. By the end of the first three campaigns, 853 ExpANDers had been identified: 62 Global, 468 Key and 323 Local in one of the 31 expertise lines identified, either

technical, technological or functional. The three levels of experts have been established – Global, Key and Local – according to their impact scope and their exposure.

As expertise management is a key issue for the Group, this program is currently refocusing on the Group's strategic areas

3.4.3.4 Group mobility

Mobility practices are strongly encouraged and promoted within ENGIE and a Group Mobility policy sets out the foundation of the seven major mobility principles within the Group since September 2019. The fluidity of resources and employees' ability to evolve are a measure of how their employability and sense of belonging to the Group is being maintained. In this way, mobility between the Global Business Unit and entities is facilitated. They are a necessary condition for the Group's transformation and agility. Committees meet to facilitate the matching of positions with internal profiles and carry out follow-up on the Group's own internal HR platform.

ENGIE thus encourages the mobility within France and internationally of all of its talents as part of an approach aimed at supporting each of their career plans. These career moves may be for shorter or longer periods.

In terms of international mobility, and by way of example, in 2023 the Group validated:

- a new policy of short-term assignments (from 2 to 12 months), which aims to support and encourage employees wishing to

gain experience abroad, especially for young employees at the start of their career;

- a more precise segmentation of possible career moves abroad over the longer term (beyond 12 months), to align a more appropriate variety of compensation and support packages with the profiles concerned.

ENGIE also continues to operate an effective, innovative, win-win system for employees and managers: *Skill'Lib*. This is a skills-based marketplace that offers short-term missions to employees according to the skills that they have acquired or are developing. This system promotes learning through experience for employees. At the same time, it enables managers to quickly access relevant internal skills that meet their business needs. It perfectly meets the Group's strong need for reactivity and agility, in terms of both resources to carry out temporary missions as well as the development needs of the Group's Talents.

3.4.4 WORKING CONDITIONS AND SOCIAL DIALOG

3.4.4.1 Social protection, employee savings plans, compensation and employee shareholding

3.4.4.1.1 Social protection and pensions

ENGIE ensures that it adheres to the best practices of major international groups. The Group ensures the competitiveness of its entities' systems in relation to local practices in terms of social protection and pensions. ENGIE monitors the performance of the social protection and retirement plans in place in its various entities, thanks mainly to a unique digital tool allowing for the mapping, benchmarking and assessment of programs.

This facilitates the pooling, and therefore optimization, of its plans. The entities also have access to international insurance networks which provide optimized subscription options, with the potential to share local and global surpluses.

Within the France scope, ENGIE signed a Group agreement in July 2022 to set up a "PERO" (Plan d'Épargne Retraite Obligatoire – mandatory company retirement savings plan) insurance scheme common to all of the Group's French entities. The Group PERO has been gradually rolled out since 2023 in the majority of entities and allows employees to benefit from additional income at the time of their retirement. The PERO is led by a joint monitoring committee that brings together employee representatives and the Group Human Resources and Finance Departments each year.

3.4.4.1.2 ENGIE Care program

In 2020, ENGIE launched its ENGIE Care program, aimed at establishing a minimum level of social protection for all its employees, regardless of their status, employer or the country to which they belong.

The ENGIE Care program provides for four pillars of social protection and a gradual roll-out.

In 2020, the first two pillars were rolled out across the world, allowing all employees to benefit from:

- health coverage, guaranteeing reimbursement of at least 75% of costs in the event of hospitalization.

- protection for the employee's family or loved ones in the event of their death by paying a benefit equal to at least 12 months' salary.

In 2022, the global agreement on fundamental rights and CSR incorporated the ENGIE Care program into the fundamental social rights of the Group's employees. It also required all Group entities to implement the other two pillars of the ENGIE Care program by the end of 2024. The following is thus guaranteed to each employee:

- the payment of a capital amount equivalent to at least 12 months' salary, in the event of total and permanent disability to work;
- full pay for a minimum of 14 weeks in the event of maternity leave and a minimum of four weeks for paternity leave. This Parenting pillar contributes to strengthening the work-life balance and equal opportunities for women and men.

ENGIE Care thus raises the level of social protection for its employees and helps contribute to employee retention and strengthens ENGIE's CSR policy.

3.4.4.1.3 Group employee savings plans policy

3.4.4.1.3.1 Savings plans

In France, since the end of 2009, the Group's employees have had access to a Group Savings Plan (Plan d'Épargne Groupe – PEG). The plan includes employee shareholding funds as well as a large range of diversified savings options. The total is more than €2 billion in assets at the end of 2023. Provisions have also been introduced in certain countries outside of France. These allow employees to save under terms adapted to local laws.

3.4.4.1.3.2 Retirement savings plans

In France, since 2010, all employees may, at their own pace, build funds for retirement through contributions to the Collective Retirement Plan (*Plan d'Épargne pour la Retraite Collectif* - PERCO). Outside France, plans exist in some countries that allow employees to supplement their pensions by making voluntary contributions on favorable terms.

3.4.4.1.3.3 Principles of non-financial management

As part of these plans, in France, ENGIE only selects management companies whose investment policies take environmental, social and governance (ESG) criteria into account. As such, they are all signatories to the United Nations Principles for Responsible Investment. In addition, a specific ESG policy has been defined in consultation with social partners, regarding aspects such as job creation and sustainable development goals. The Group Savings Plan (PEG) is now almost entirely composed of Article 8 SFDR (Sustainable Finance Disclosure Regulation) products. The Collective Retirement Savings Plan (PERCOL) is entirely composed of Articles 8 or 9 SFDR products, including a SRI (Socially Responsible Investment) labeled fund.

3.4.4.1.3.4 Solidarity funds

In France, the ENGIE solidarity employee mutual Fund (FCPE) called *Rassembleurs d'Énergies Flexible* is one of the largest dedicated solidarity funds in the French market. This fund is classed as an impact fund and has supplemented the range of Group Savings Plan and Retirement Savings Plan investment products since 2012. It enables employees to take part in a social initiative that is consistent with their occupations.

3.4.4.1.4 Profit-sharing and incentive plans

Due to the coexistence of separate legal companies, there is no common collective profit-sharing and incentive plan for the Group. Collective variable compensation systems are widely developed in the subsidiaries. In 2023, the overall volume of employee profit-sharing, incentive plans and employer contributions for the different French subsidiaries reached €167 million.

At the ENGIE S.A. level, an incentive agreement was signed with all the representative trade unions on June 30, 2021 for a period of three years. This agreement provides for the payment of an envelope of 7.5% of the principal compensation in the event that targets are exceeded (financial targets for

4.5% and non-financial for 3%). The agreement notably includes a non-financial criterion related to the reduction of the carbon footprint of employees.

The incentive amount paid out in 2023 for 2022 was €16,452,556. The agreement setting up the employee profit-sharing system for ENGIE S.A. was signed on June 26, 2009. The application of the statutory profit-sharing formula for 2022 resulted in non-payment to employees in 2023.

3.4.4.1.5 Employee shareholding

With an employee shareholding level of more than 3%, ENGIE has a long-standing dynamic and innovative shareholding policy. In December 2023, ENGIE received the FAS-IAS (French Federation of Employee and Former Employee Shareholders' Associations) Index Grand Prize for its LINK employee shareholding program. The breakdown of the shares held directly or indirectly by employees is provided in Section 5.4.2.2.

In 2022, ENGIE organized an employee shareholding operation in 21 countries as part of the Link 2022 program. In an uncertain geopolitical and economic context, almost 25,600 employees demonstrated their strong commitment to the Group's project by subscribing to the different formulas offered. The subscribed volumes represents close to 16,400,000 shares, i.e. 0.66% of the share capital. To allow employees to participate in the Group's growth and share these results, ENGIE plans to repeat this type of operation in 2024, with the addition of the option to invest through profit-sharing and incentive plans in France.

3.4.4.1.6 Performance Shares and long-term incentives

ENGIE grants Performance Shares, which are described in Section 4.2.6.

These shares, which have a vesting period of three years, are subject to internal and external performance conditions. This plan is not reserved for senior managers only and ENGIE has a particularly wide allotment policy.

In 2023, a new plan with new internal and external performance conditions was proposed and will be submitted for approval by the Shareholders' Meeting on April 30, 2024. It is expected that around 5,200 employees worldwide benefit from this plan.

3.4.4.2 Social dialog

Quality social dialog is conducted with commitment at the appropriate level: global, European and corporate. It made it possible to implement the Group's reorganization projects in a constructive and responsible manner, with collective bargaining agreements where necessary to set out the conditions of this social dialog and support measures for the restructuring.

Within national, European and, since 2022, global representative bodies and through national, European and global collective bargaining agreements, ENGIE involves its social partners in the implementation of its social ambition, which has been opened and broadened to take into account environmental and social challenges.

3.4.4.2.1 Representative bodies, right of association and union rights

At Group level, social dialog is organized around three bodies that are privileged forums for consultation between management and employee representatives: the French Group Works Council, the European Works Council (EWC) and the World Forum.

3.4.4.2.1.1 The French Group Works Council

The French Group Works Council represents the 46,074 Group employees located in France and has 30 full members. The French Group Work Council is a body for information and discussion with representatives of institutions representing the employees of French companies. It meets twice a year.

3.4.4.2.1.2 The European Works Council (EWC)

The EWC is the body that represents 74,831 Group employees in Europe; it is composed of around 30 members. The EWC aims to maintain and improve social dialog around the Group's policies and strategies; it is also a body that provides information and consultation on projects and cross-border subjects. The body holds two plenary meetings each year and is supported by a Secretariat which meets around 10 times a year, working groups and expert reports.

3.4.4.2.1.3 The World Forum

The World Forum is a conventional body for global social dialog composed of 18 members representing the Group's 97,297 employees across the world. It strives for a balanced representation between the countries and geographic areas in which the Group operates. Its purpose is to ensure the effective implementation of the global agreement signed in January 2022. Its first meeting was held on September 8, 2022. This meeting was an opportunity to review the progress of the ENGIE Care program and the achievement of objectives set out in terms of professional equality, parity and training on the international scale.

3.4.4.2.2 European agreement

In addition to the Group agreements in force at global, European and France level, this year saw the renegotiation of the European agreement governing the functioning of the European Works Council. The ENGIE EWC remains the central body for Group social dialog, equipped with the means to fully assume its role.

3.4.5 NOTE ON THE CALCULATION METHOD FOR SOCIAL INDICATORS**3.4.5.1 Scope of reporting**

The indicators published in this report relate to fully consolidated companies, whose capital and management are under the control of ENGIE. The social indicators are fully consolidated, regardless of the percentage of the company's capital owned. The reporting scope is the same as the Group Finance Department. Data is submitted by the Global Business

Units and regional hubs created as part of the Group's organization established in 2021. Following the disposal of EQUANS in October 2022, data relating to this scope of activity was excluded from the social indicators published in 2021 and 2022. A reporting level is attached to each indicator, according to the Group's workforce covered.

3.4.5.2 Consolidation methods

The content of the report is based on indicators selected to reflect the main social and societal impacts of the Group's activities. The indicators are chosen in accordance with the Global Reporting Initiative (GRI) standards.

The indicators for this report are consolidated using defined procedures and criteria. Data on the organization's structure, employee turnover, working conditions and training were consolidated by aggregation.

3.4.5.3 Tool

The social indicators are coming from Group social reporting (GSR). These are set out in a shared Group database that may be viewed on request. The collection, processing and reporting of

data entered by the local entities, subsidiaries controlled by the ENGIE Group, is carried out in the SyGMA consolidation tool, in accordance with the IFRS financial scope.

3.4.5.4 Control

The social data are successively consolidated and verified by each operating entity before verification at the Group Human Resources Department level. ENGIE's statutory auditors then verify the social information collected and issue a reasonable

assurance report. This work is carried out at the same time as the work of the independent third party responsible for verifying the non-financial performance statement published in the ENGIE Group's management report.

3.4.5.5 Additional information on some indicators**3.4.5.5.1 Employment**

Administrative employees are recognized under "senior technicians and supervisors." The Belgian entities in the energy sector do not declare "workers, employees and technicians" (Electrabel).

Contractually, unskilled or low-skilled workers have employee status. This might cause an underestimation of this category. The French concept of cadres (managers) (≥ 300 points on the Hay Guide Chart, the universal job classification and evaluation system) is sometimes difficult to understand in other countries. This can lead to a slight underestimation because some entities may take only their senior management into account.

3.4.5.5.2 Employee flows

Indicators in this Section have been calculated on a current scope basis, i.e. the fully consolidated reporting entities included in the scope of consolidation at December 31, 2023. The "lay-offs" indicator includes contractual terminations.

3.4.5.5.3 Diversity and equal opportunity

The declared percentage of employees with disabilities provides the best possible information on the inclusion of people with disabilities. The Group does not consider it relevant to provide a reporting percentage for this indicator, since some entities are unable to gather the relevant information due to local regulatory restrictions.

With regard to the gender pay gap, the calculation scope covers entities with more than 50 employees in France and more than 250 internationally. The Group relies on the methodology of indicator 1 of the French EgaPro index.

3.4.5.5.4 Apprenticeships

The work-study rate is a rate indicating the percentage of employees on apprenticeship contracts compared to permanent and fixed-term contracts at the end of the period. The number of apprentices is excluded from the denominator.

Following the revision of the 2030 CSR objectives, the Apprenticeship objective is to reach a threshold rate of 10% in France by 2030, excluding regulated entities GRDF and GRTgaz.

3.4.5.5.5 Training

When the timelines do not allow for all data to be reported, the most recent are provided as well as a forecast of the missing data at year-end.

The definition of the indicator was changed in 2020 to ensure both on-site and e-learning training courses. The format and duration of a training may vary but must include a description of educational content. The breakdown of training hours by topic does not include e-learning hours.

3.4.5.5.6 Organization of working time

The working hours of personnel within the Group companies are organized within the legal framework for working time, which changes from country to country.

Days of absence per person are calculated according to the Group convention of eight hours of work per day.

3.4.6 HEALTH & SAFETY POLICY

3.4.6.1 Performance

The Group's performance in terms of health & safety is as follows:

- a total lost-time injury frequency rate for employees and subcontractors operating on site with controlled access of 1.8 (2.0 in 2022), which is below the maximum target for the year of 2.0;
- a severity rate of lost-time accidents for employees of 0.07;
- a fatality rate ⁽¹⁾ of 0.019. This fatality rate is defined by the international standard GRI-403 (published by the Global Reporting Initiative) relating to the publication of performance indicators covering health & safety in the workplace. The fatality rate concerns all people working for the Group.

The number of fatalities following injuries directly related to work among Group employees, temporary workers and subcontractors was six in 2023, two Group employees and four subcontractors. In addition to this were four employee fatalities and six subcontractor fatalities due to natural causes occurring in the workplace or during working time with no direct link to professional activities.

The prevention of serious and fatal accidents led to the definition and implementation of an ENGIE health & safety transformation plan, ENGIE One Safety, which is presented in Section 3.4.6.3.

3.4.6.2 The health & safety management system

Health & safety policy

The Group's health & safety policy sets out the key principles for the management of health & safety. A reviewed version of this policy was published in 2022 as part of the introduction of a global framework agreement covering fundamental rights and ENGIE's social responsibility. The agreement incorporating the policy is available on the Group's website at the following address: www.engie.com/en/news/international-social-agreement.

The Group's health & safety policy is implemented through thematic Group health & safety rules and technical standards to control the Group's major risks in particular.

The Group's health & safety performance indicators are defined in the General Organization Procedure GOP01.

Health & safety governance

Occupational health & safety is led by the Group's health & safety Department, which reports to the Transformation & Geography Department.

A Group Health & Safety Management Committee chaired by the Group's Health & Safety Vice President, including the health & safety managers of the four GBU and of the Nuclear entity, meets every fortnight. The role of this committee is to define the indicators to be monitored and the objectives, to decide on actions to be implemented and to ensure the

operational roll-out of the Group's health & safety transformation plan, ENGIE One Safety.

In addition, the Group's performance in terms of health & safety at work is presented and discussed at meetings of the:

- Executive Committee;
- Ethics, Environment and Sustainable Development Committee (EESDC);
- Board of Directors.

In 2023, all in-depth analyses of fatal workplace accidents were presented to the Executive Committee in the presence of the operating manager involved and to the EESDC. Regular updates were also provided at meetings of the Board of Directors and the Operational Management Committee (OPCOM).

Health & safety performance criteria are incorporated into the annual variable portions of compensation of the Chief Executive Officer (see Section 4.2.1.2) and other members of the Executive Committee. The annual variable portions of executives also include health & safety performance criteria within their scope of activity. A malus system is in place for executives who have had a fatal accident within their scope.

The health & safety performance is shared with managers and the Group's Health & Safety functional line. They are distributed within the entities via managers and made available to all employees on the Group Intranet.

3.4.6.3 ENGIE One Safety transformation plan

Following fatalities in 2021, a specialist consultant was charged with carrying out a full assessment of the Group's health & safety culture and organization.

After having analyzed its serious and fatal accident prevention system and following the recommendations made by the consultant during their assessment, the Group has drawn up, in partnership with its operating entities, a major health & safety transformation plan called ENGIE One Safety. The aim

of this plan is to sustainably eradicate serious and fatal accidents affecting individuals who work for the Group - employees, subcontractors, temporary workers, etc.

As part of the implementation of this transformation plan, several topics have been addressed to define and / or strengthen the provisions to be implemented in order for the Group to achieve its long-term objective of zero severe and fatal accidents as early as possible.

(1) The fatality rate is defined as the number of fatal accidents following injury multiplied by 1 million divided by the number of hours worked.

3.4.6.3.1 ENGIE's Safety Essentials

The analysis of fatal accidents that have occurred in the past led the Group to make a simple observation: some concrete rules, if they had been respected, would have prevented most of these accidents. These rules have been called the "Life Saving Rules."

These Life Saving Rules are part of the basic provisions put in place to combat severe and fatal accidents, provisions that are known as the "Safety Essentials." In addition to the nine Life Saving Rules, these Essentials are:

- the identification and handling of HiPo (events with high potential of severity) and other incidents related to the prevention of serious accidents (e.g. failure to respect a Life Saving Rule);
- "Stop the Work" if the safety conditions are not met;
- the "Last Minute Risk Assessment" to be carried out before starting or resuming any activity;
- "Shared Vigilance," which involves also ensuring the safety of people working in the same environment.

Set up a few years ago, the Safety Essentials were the subject of a new communication campaign in 2023: new graphics, new materials (Essentials leaflet, posters, screen wallpapers, dedicated badges), a new, more engaging approach to tackling them, new delivery to work teams, especially on the occasion of the World Safety Day held in April.

3.4.6.3.2 ENGIE One Safety Induction

In 2023, the Group developed an e-learning course for all Group employees and subcontractors to embed the Safety Essentials into daily practices. This e-learning course, called "ENGIE One Safety Induction," will be compulsory for all.

This online course, lasting approximately 60 minutes, was designed jointly by the Group's Health & Safety Department and ENGIE University with the learning objectives of:

- understanding why it is essential to take this e-learning course;
- becoming familiar with and knowing how to apply the Life Saving Rules;
- knowing how and when to stop work if it cannot be done safely (Stop the Work);
- understanding the importance of Last Minute Risk Assessment;
- knowing how to intervene when a person does not work safely (Shared Vigilance).

This new learning tool was launched at Safety Stand Down on October 18, 2023 (see Section 3.4.6.5).

3.4.6.3.3 Strengthening health & safety standards and rules

As part of the ENGIE One Safety transformation plan, several new health & safety standards and rules have been developed.

A new Group standard describing the technical requirements to be met for each Life Saving Rule has been rolled out. This standard includes detailed provisions to be followed, based in particular on:

- analysis of the root causes of the Group's severe and fatal accidents;
- comparison with best practices implemented by the Group's peers.

The application of this standard is mandatory for any person working on behalf of the Group.

ENGIE has also developed a new standard dedicated to the management of health & safety risks in industrial projects ("DOP25"). The objective of this standard is to define the processes, methodologies to be applied and deliverables to be produced relating to risk management throughout the various phases of an industrial project, from development through to transfer to operators. Particular attention is paid to risk assessment and identification of safety critical elements.

A review of the company or industrial asset acquisition processes has highlighted the need for enhanced management of the acquisition lifecycle. A new Group Rule for the management of health & safety in acquisitions and disposals (GR12) has thus been developed. It sets out the minimum requirements for occupational health & safety and process safety which must be met by ENGIE entities for acquisitions and disposals. The aims of Group Rule GR12 are to:

- correctly assess, prior to acquisition, the health & safety maturity of the target company;
- in the post-acquisition phase, integrate ENGIE's health & safety culture into the acquired companies at the first opportunity in order to prevent accidents as far upstream as possible.

Finally, in 2023, the Group published a new version of its health & safety reporting framework in order to incorporate new proactive indicators (known as "leading KPIs"), focusing on major risk prevention, defined as part of the ENGIE One Safety transformation plan.

3.4.6.3.4 Reinforcement of managerial safety rituals

One of the major areas of the ENGIE One Safety transformation plan is the reinforcement of managerial safety rituals, such as site safety visits. This reinforcement will enable managers to be more effective by sustainably embedding safe behaviors among employees, subcontractors and temporary workers in the face of risks, particularly through the systematic implementation of ENGIE's Safety Essentials.

The managerial safety rituals identified as key to the sustainable achievement of the zero severe and fatal accidents objective are as follows:

- the Managerial Safety Visit (MSV), already widely practiced within the Group; its content has been revised to strengthen discussions with operators on the prevention of severe and fatal accidents;
- the Life Saving Check (LSC), a new ritual focused on compliance with the Group's fundamental rules for dealing with the most frequent major risks;
- the Joint Safety Tour (JST), to be carried out jointly by the Group manager and the manager of the external company;
- the health & safety toolbox talks, a dedicated opportunity for sharing and discussion with employees, temporary workers and subcontractors intended to gather their feedback on the application of the rules, for example difficulties encountered or good practices identified;
- the safety performance review, which should allow the management team of each entity to oversee the implementation of the managerial rituals as closely as possible, ensuring that the realities in the field are taken into account.

The objectives, content and provisions for implementation of these five managerial safety rituals have been compiled in a standard distributed to Group managers.

3.4.6.3.5 New training-coaching for managers

Following the assessment of its organization and health & safety culture by an external consultant, in 2022 the Group set up the experimentation of a new training-coaching program intended for all managers at seven pilot sites. This program is based on an innovative coaching approach and aims to improve the efficiency of managerial safety rituals, such as safety visits, to promote the appropriate safety behavior of employees, temporary workers and subcontractors with regard to risks, in particular to the most serious risks;

In 2023, following feedback from the pilots, the training-coaching program was adjusted and finalized. A rollout plan was put in place, based on the training of trainers-coaches. This rollout plan has two phases: the first for priority 1 entities was launched in 2023, while the second for priority 2 and 3 entities will be rolled out in 2024.

Different versions of the training-coaching have been developed:

- for trainers-coaches (five days);
- for prevention officers and health & safety experts (three days supplemented by coaching sessions in the field);
- for operational managers (two days supplemented by coaching sessions in the field);
- for functional managers (one day).

In 2023, the Group trained more than 240 trainers-coaches who were able to initiate the rollout of training to the priority 1 entities.

The Global Leaders (Group executives) benefited from a specific training session. The members of the Group's Executive Committee and Operational Management Committee (OPCOM) were also trained.

3.4.6.4 Improving Well-being at Work

For several years, the Group and its subsidiaries have been implementing dedicated measures to improve the Well-Being at Work (WBW) of their employees and thus prevent of psychosocial risks. This axis of prevention is known as No Mind at Risk.

To achieve this, the Group's Health & Safety Department leads a network of Well-Being at Work experts. This network is entrusted in particular with designing the tools for the entire Group.

Since 2021, the Group has been implementing an initiative called "Nine commitments for improvement of Well-Being at Work." Each Group employee is therefore invited to adopt the best behaviors to meet these nine commitments, which cover all areas of WBW. A "Manage through WBW" e-learning course dedicated to managers enables them to better support their teams in this approach.

The Group supplemented the No Mind at Risk prevention initiative by integrating WBW indicators drawn up based on the results of the Group's annual ENGIE&Me survey. These indicators allow each work team to assess its level of compliance with each of the nine commitments. These indicators cover the following topics:

- caring & respect;
- diversity & inclusion;
- organization & content of work;
- work environment;
- caring for yourself and others;
- personal achievement & professional development;
- information sharing & dialog;
- recognition;

3.4.6.3.6 Internal audits on major risks

As part of its continuous improvement approach, ENGIE has implemented a new Group internal audit process to verify the management of major risks in the entities, with a view to avoiding severe and fatal accidents. It involves the identification of good practices and improvement actions for implementation.

To do this, ENGIE:

- defined the audit process on major risks and put in place the various tools to implement this process;
- defined the audit framework, including, in particular, all of the Group's rules and expectations to ensure that major risks are managed;
- identified and trained a group of around 60 internal auditors;
- set up a Safety Audit Coordination Committee that includes representatives of the Corporate departments involved in these audits (Internal Audit Department, Internal Control Department, Risks Management and Insurance Department, Health & Safety Department) and representatives of the four GBU. In particular, this committee enables the sharing of key information from these different sources;
- defined the Group's annual audit program in coordination with that of the GBU.

The recommendations issued are ranked according to priority. Their implementation is monitored by the GBU.

ENGIE conducted in 2023 24 audits on major health & safety risks that helped operating entities improve and supplement the system already in place.

- work / life balance.

Guidelines are made available to managers to help collectively build a WBW improvement action plan which meets the specific needs of the team.

A new monthly newsletter for the Health & Safety functional line dedicated to the No Mind at Risk axis of prevention was published in 2023. It presents the Group's news on the subject, good practices and actions implemented locally by the entities, "tips & tricks" as well as focus points on topics of particular interest (e.g. mental load, hyperconnectivity, multitasking).

In addition, and to best respond to the cultural and geographical aspects of WBW, many prevention initiatives are implemented locally in the entities, including the following during year 2023:

- in Belgium, the BODY, MIND & SOCIAL program, which focuses on physical health, mental health and social engagement, particularly with regard to the most vulnerable people;
- in North America, the WELL ON TARGET wellness portal that provides tools to help employees define and achieve targets relating to their well-being;
- in Kuwait, the prevention of heatwave-related risks;
- in Brazil, the EITO DE OPERAR project, a program to boost the attention and concentration of operators, to improve well-being at work and the performance of teams through "mindfulness" techniques;
- in France, at ENGIE Solutions, ENGIE Green and Entreprises & Collectivités, several events were organized during WBW Week from June 19 to 23, with the common thread "Work better together with the nine commitments in favor of Well-being at Work and Working Conditions;"

- promoting physical activity and sports in local initiatives.

In France, most of the Group's entities have signed an agreement to implement regular remote working, on the basis of two to three days a week. Currently, around 40% of ENGIE's employees can work remotely, bearing in mind that a large

majority of employees have operational and technical activities that do not allow them to work in this way. These agreements for working time and improvements to working conditions helped to boost employee engagement and to contribute to a better Quality of Life in the Workplace.

3.4.6.5 Other actions to strengthen the health & safety culture

In addition to the actions to strengthen the health & safety culture described above, a number of other measures were implemented in 2023.

Coordination of the Health & Safety functional line makes extensive use of digital tools, with a great deal of work going into dissemination of information to the various entities. This work is notably supported by the organization of thematic monthly webinars, presentations of the analysis of fatal accidents and the provision of various technical support.

The Group Newsletter dedicated to health & safety, "Prevention News," has been reviewed to improve the relevance of its content and best meet the entities' needs. This document enables information on all serious accidents, significant hazardous situations and events with high potential of severity (HiPo) to be shared Group-wide, as well as good practices implemented locally.

In addition, as it does every year, the Group opted to mark World Safety Day through a specific event for the various work teams, with the aim of ensuring the engagement of all individuals working for the Group, including employees, subcontractors and temporary workers. The 2023 event was an opportunity to spread the word about the Safety Essentials to all entities. A pocket leaflet was published, to ensure that all

operators can have it permanently on their person. Posters, screen wallpapers, digital carousels, stickers and videos of Group executives were made available to the entities to facilitate the process.

The Group organized its annual convention for health & safety managers of the entities and representatives of the health & safety functional line. Over the two days, which brought together nearly 170 people, the progress of the ENGIE One Safety transformation plan and various good practices implemented by the entities were presented. Workshops were organized for reflection on major health & safety issues for the Group. Lastly, this convention was an opportunity to present prizes to the winners of the all-new ENGIE One Safety Awards and for several Group executives to share their vision of health & safety with the participants.

As it does every year in October, the Group organized a Safety Stand Down to commemorate the victims of fatal accidents and this year to reinforce the implementation of the Group's Safety Essentials. The principle behind this event is stop all of the Group's activities and dedicate this particular moment to discussions within the teams around major health & safety risks. This event was an opportunity to launch the ENGIE One Safety Induction e-learning course (see Section 3.4.6.3.2).

3.4.6.6 Dialog with social partners

In 2023, dialog with employee representatives continued at all levels of the Group and particularly with global and European bodies. A permanent health & safety and Well-Being at Work working group is active within the European Works Council (EWC, see Section 3.4.4.2.1.2). It reviewed the performance and actions taken in terms of health & safety and Well-Being at Work.

Moreover, the progress of the ENGIE One Safety transformation plan was presented to the EWC working group as well as during the annual meeting of the World Forum, a body to facilitate discussions between the Group and employee representatives created as part of the global agreement covering fundamental rights and ENGIE's social responsibility.

3.4.6.7 Health & safety data

Additional information regarding the health & safety indicators

	2023	2022	2021
Lost time injury frequency rate for employees and subcontractors working on sites with controlled access	1.8	2.0	2.5
Fatality rate of all people working for the Group	0.019	0.014	0.045

The analyses carried out in this Universal Registration Document concern the entities and activities in which ENGIE has operational management, regardless of the method of financial consolidation.

Results for 2022 and 2021 for employees in the table below are presented excluding EQUANS and other disposed entities.

Concerning the indicator relating to the number of new cases of occupational diseases, we do not consider it relevant to provide a refund rate since some companies cannot collect this indicator due to local regulatory constraints.

	Number of deaths (employees excluding natural causes)			Lost-time injury frequency rate (employees)			Severity rate ⁽¹⁾ (French framework)			Severity rate ⁽¹⁾ (ILO framework)			Number of new cases of occupational diseases		
	2023	2022	2021	2023	2022	2021	2023	2022	2021	2023	2022	2021	2023	2022	2021
Group	2	0	2	2.1	2.3	2.8	0.11	0.15	0.08	0.07	0.06	0.05	17	12	22
Renewables	0	0	0	1.3	0.06	2.1	0.03	0.11	0.14	0.03	0.02	0.06	1	0	0
Networks	0	0	0	2.0	1.9	2.3	0.15	0.17	0.12	0.07	0.06	0.09	1	4	0
Energy Solutions	2	0	2	2.6	2.9	3.5	0.12	0.17	0.20	0.09	0.08	0.12	5	1	18
FlexGen	0	0	0	0.4	1.4	0.8	0.05	0.03	0.01	0.02	0.03	0.01	8	0	0
Retail	0	0	0	3.0	3.1	3.3	0.18	0.19	0.18	0.08	0.07	0.10	2	7	4
Nuclear	0	0	0	2.7	2.7	1.6	0.03	0.06	0.01	0.02	0.04	0.01	0	0	0
Other (of which GEMS)	0	0	0	0.6	0.5	0.8	0.004	0.01	0.03	0.004	0.004	0.02	0	0	0
% reporting	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	-	-	-

(1) The evolution of severity rates does not include fatalities.

3.5 ENVIRONMENTAL INFORMATION

ENGIE faces the main environmental challenges: climate change, the quality and availability of natural resources (air, water, soil and energy) and the protection of biodiversity and ecosystems. Although its activities have an impact on ecosystems and natural resources, the Group seeks to measure and reduce this via the environmental management of its activities.

ENGIE's challenges and ambitions in this area are reflected in the Group's environmental policy (available on the following webpage: <https://www.engie.com/en/group/social-responsibility/csr-goals>) and in the performance indicators deployed across all its activities. The challenges also include the risks identified in the environmental vigilance plan. A team in charge of analysis and coordination is specifically

dedicated to environmental responsibility and reports to the Group CSR Department. It has environmental coordinators in each region or country who lead their own networks of coordinators, organize actions, supplement corporate expertise with their knowledge of operations, and implement environmental reporting.

The Corporate Social Responsibility Department produces an annual report which is sent to the Executive Committee and then presented to the Board of Directors' Ethics, Environment and Sustainable Development Committee.

The 2021 to 2023 indicators detailed in this Section are presented excluding EQUANS.

3.5.1 LEGAL AND REGULATORY FRAMEWORK

The Group actively monitors regulatory developments (set out in Chapter 2 "Risk factors and internal controls"), stating its positions while they are being prepared and applying the new rules as soon as they are published. In particular, the Group has been calling for the harmonization of international regulations and greater integration between the various

environmental and energy policies. In view of regulatory developments, particularly European ones with the entry into force of the Corporate Sustainability Reporting Directive (CSRD), ENGIE will develop its processes and environmental reporting system in 2024.

3.5.2 ENVIRONMENTAL MANAGEMENT

At the end of 2023, the entities that had implemented an Environmental Management System (EMS) accounted for 75% of relevant revenues⁽¹⁾. The need to obtain external EMS

certification is assessed locally with regard to local economic conditions and benefits.

Percentage of relevant revenues covered

Indicator title	ENGIE 2023	ENGIE 2022	ENGIE 2021
By an EMAS certification	8.92%	8.86%	5.00%
By an ISO 14001 (non-EMAS) certification	55.60%	59.11%	55.61%
By another external EMS certification	0.20%	0.03%	2.40%
TOTAL EXTERNAL CERTIFICATIONS	64.73%	67.99%	63.01%
By an internal certification (but not by a certified EMS)	10.15%	7.59%	11.23%
TOTAL INTERNAL AND EXTERNAL EMS	74.9%	75.6%	74.2%

When the implementation of a certified or registered management system is not economically justified, entities are encouraged to define an internal management system ensuring concern for the environment in carrying out their activities. As a result, some Group entities have defined their own

management system standard. When an internal or external EMS is implemented, employees take part in awareness and training sessions relating to the environmental issues they encounter at their sites so that they adopt the EMS methodology and make it their own.

(1) Revenues generated after excluding activities not considered pertinent in terms of environmental impact: services, trading, sales, activities, etc.

3.5.3 PERFORMANCE CONTROL AND MEASUREMENT SYSTEMS, A PREREQUISITE FOR ENVIRONMENTAL RESPONSIBILITY

To monitor the implementation of its environmental policy, control environmental risks and encourage the communication of its environmental performance to stakeholders, ENGIE implements a specific reporting system which takes into account the Global Reporting Initiative (GRI) recommendations.

Environmental reporting is closely tied to operational performance reporting, thus becoming a management tool. The Group's Executive Committee transmits this goal of making environmental concerns an integral part of management responsibilities.

3.5.3.1 Methodology elements

Organization and scope

ENGIE conducts its environmental reporting using a dedicated tool that allows data to be reported following a defined methodology. This tool, called EARTH, is an environmental reporting IT solution used to manage the network of environmental correspondents and coordinators; to handle the management and documentation of the scope of environmental reporting; to manage data entry, monitoring and consolidation of indicators; to draft reports; and to provide the documentation necessary for producing and collecting data (reporting procedures and instructions). EARTH covers the entire ENGIE Group.

The legal entities included in the **reporting scope** are those whose operations are relevant in terms of environmental impact and that are consolidated fully or proportionately under the rules of financial consolidation (IFRS). Legal entities whose sole business is energy trading, financial activity or engineering are therefore excluded from the scope, as are legal entities consolidated using the equity method. The entities included in the reporting report on the performance and impacts of the industrial facilities over which they have technical operational control, including facilities operated on behalf of third parties. Nevertheless, ENGIE is rolling out its comprehensive survey of the entities consolidated by the equity method of the GBU Energy Solutions and the GBU Networks to acquire environmental-based information from a wider scope. For the entities consolidated by the equity method of the GBU Renewables, the GBU FlexGen and Nuclear, ENGIE includes primary energy data on the Group's operational performance (Perform tool). The data of entities consolidated by the equity method is only presented in the Scope 3 reporting of the Group's greenhouse gas emissions report. It should be noted, however, that the electricity capacities of entities consolidated by the equity method are also taken into account at 100% in the objective relating to the percentage of renewable energy in the electricity production capacity mix presented in Section 1.5.2.

Thus, in accordance with the rules of **financial consolidation**, 100% of the impact data collected is consolidated when the entities are fully consolidated. For joint venture entities, the environmental impact data are consolidated in proportion to the Group's consolidation rate provided that it has 100% technical operational control or that, as a minimum, this is shared with other shareholders.

For **disposals** occurring during the year, the entities concerned complete the environmental questionnaire with the data available as of the last day of the month preceding the disposal. If it is not possible to collect all the environmental indicators, they are extrapolated on the basis of the main activity (for example, energy production for a power plant) and historical data. For **acquisitions** made during the year, it may happen that their environmental management system is not sufficiently mature to meet all the environmental indicators. In this case, the missing indicators are extrapolated on the basis of the main activity and indicators available in entities with a similar technical profile. A correction of these extrapolated values can be made a posteriori the following year, at the end of the first full fiscal year.

To **calculate environmental management indicators** such as the "share of relevant revenues covered by an environmental certification, an environmental crisis management plan, etc.," the relevant revenues is estimated for each legal entity. To obtain the relevant revenues, operations regarded as "not relevant in terms of environmental impact" (e.g. trading, finance and engineering) are stripped out of the consolidated revenues figure for each legal entity.

Procedures and guidelines are rolled out Group-wide via a network of environmental contacts and coordinators. These procedures and guidelines at Group and regional or country level describe in detail the environmental data collection, control, consolidation, validation and transmission phases at the different levels of the organization, as well as the rules for defining the scope of consolidation. They include technical documents that provide methodological guidelines for the calculation of some specific indicators. Depending on its activities, each entity is assigned a profile that determines the indicators to answer. The list of the entities included in the scope of environmental reporting is approved by each region or country.

The **definitions of the indicators** used to measure the environmental performance of Group businesses have been revised based on comments made by the Statutory Auditors. They also take into account the comments by line managers represented in dedicated work groups. All the documentation is available from the Group upon request (CSR Department).

Until 2016, ENGIE would provide a "**coverage rate**" for each indicator published, corresponding to the response rate obtained from all the entities surveyed. Since 2017, with the implementation of the EARTH reporting tool, the coverage rate has been 100% for all indicators.

A certain number of methodological choices have been made to carry out the environmental reporting. These are described in the following paragraphs.

Reliability of the scope of environmental reporting, environmental impact of subcontractors and ENGIE's commitment to water conservation

- The **reliability of the scope** of environmental reporting is a priority for ENGIE, which is evolving in an international context of business disposals and acquisitions. Before every reporting campaign, the financial scope for consolidation is carried against the information fed back by each regional hub's environmental managers in order to check which industrial entities contributing to EARTH report to which financial entities. Moreover, reconciliations site by site are carried out using the Perform tool, ENGIE's database which is dedicated to the operating performance of energy production facilities, to carry out an additional verification of the comprehensive nature of the scope. Reporting is also requested from correspondents to verify and report the number of sites belonging to each contributing entity.

- Significant **environmental impacts** resulting from subcontractors during services performed at one of the Group's facilities must be included in the Group's impacts except when a specific contractual clause provides that a subcontractor is liable for impacts generated at the site while providing the service. Data provided by subcontractors is not subject to systematic internal verification before being included in Group data and is the responsibility of the subcontractors alone. Regulations and legal obligations related to the environment may differ from

one country to another, and certain data may thus be sometimes more difficult to gather.

- Since 2007, ENGIE has been a signatory to the CEO Water Mandate, thus demonstrating its commitment to the **preservation of water resources**. The water indicators are consistent with the GRI indicators and fall into four categories: withdrawal, discharge, consumption, reuse / recycling. Since 2015, the materiality of the water indicators published has been reviewed and the Statutory Auditors verify the inputs, outputs and consumption of fresh and non-fresh water as well as total consumption.

3.5.3.2 Indicators

Non-GHG indicators

- NO_x, SO_x and fine particulate matters emissions are calculated locally on the basis of measurements. If discontinuous measurements are taken on a site, an average of the measurements over the last five years is taken where possible to avoid inconsistencies related to one-off measurements. For facilities burning natural gas that do not have automated measurement systems, a calculation method is provided for NO_x emissions and a default emission factor for SO_x (0.281 g / GJ LHV) and an other for fine particle emissions (0.9 g / GJ LHV) have been set up, both factors are recommended by the European Monitoring and Evaluation Programme – EMEP.
- As it is concerned about what becomes of the waste generated by its activities, the Group has indicators on the production and recovery of the waste generated by its activities. These are based on definitions of waste and recovery established by local regulations. To avoid erroneous data about stock, only the tonnages taken away and weighed on site are reported as disposed of. The tonnages that must be reported are wet or dry, depending on the way they are disposed of: if the waste disposed of was wet, the reported tonnages are wet and the converse for dry waste. As an exception, if the waste is permanently stored on site, the associated dry tonnages must also be reported as disposed of. In the latter case, the waste is never recovered. Waste generated by the construction or dismantling of facilities, by the repowering or upgrading of facilities, and by soil rehabilitation, are not covered by the indicators for waste generated by activities.
- ENGIE operates hydraulic installations, some of which have water tanks. Given the difficulties in modeling the evaporation of each site, the evaporated water is not yet included in environmental reporting.
- Since 2022, pumping storage stations have been recognized in the same way as batteries, as recommended by the European taxonomy. In this regard, electricity consumption corresponds to the difference between electricity supplied by the network and that returned to the network. The latter, as a result, is no longer accounted for under ENGIE's electricity production. This modification was applied with retroactive effect as from 2015 for the sake of consistency.
- For the sake of consistency, the factor for converting thermal power produced (GWh_{th}) into electric power (GWh_e) is set at 0.25 for incinerators and at 0.61 for all of the Group's procurement and energy production activities. This last factor was updated with retroactive effect as of 2015 on the basis of European Commission Delegated Regulation 2015/2402.
- The energy efficiency indicator covers fossil fuel and biofuel power plants. It also includes heat supplied by third parties as well as steel gases (see the note on heat and that on steel gases below). For sites supplied with heat, both the input and output are taken into account when calculating efficiency.

- For open-loop energy production sites without a cooling tower, cooling water outflows are considered equal to cooling water inflows, corresponding to zero cooling water consumption due to the proximity of the river source or sea. For closed-loop energy production sites (heat networks), water make-up is considered a form of water consumption, thus maximizing the measurement of their water consumption.

GHG indicators: direct emissions (Scope 1)

- CO₂ emissions from the combustion of fossil fuels were calculated based on the most recent emission factors published by the IPCC (IPCC Guidelines for National GHG Inventories, Vol. 2 Energy – 2006). However, the emission factors for coal can vary greatly depending on the provenance. For this reason, each reporting entity consuming coal provides a locally calculated emissions factor. This also holds for alternative fuels for which it is not possible to use standard emission factors.
- The biomass and biogas consumed by ENGIE in its facilities generates energy that is counted as ENGIE production and, in accordance with conventions in this area, ENGIE counts CH₄ and N₂O emissions associated with their combustion when these fuels are used to produce energy but does not count CO₂ emissions.
- The Global Warming Potential (GWP) compares the warming capacity of the various greenhouse gases to CO₂. The GWP used to convert the Group's greenhouse gas (GHG) emissions to CO₂ equivalent are the latest GWP published by the IPCC (sixth IPCC Assessment Report – 2022), considered on a 100-year scale.
- ENGIE carries out residual gas recovery services for its steel producing customer ArcelorMittal. This service allows ArcelorMittal to meet the majority of its electricity needs and thus reduce its GHG emissions by avoiding a high level of energy use by the network. When analyzing the GHG emissions relating to these services, ENGIE has noted that 100% of the emissions relate to the steel manufacturing process. At the end of this process, regulations require that steel producers burn residual gases, generally through flaring. ENGIE only intervenes in this process to extract energy that would otherwise have been lost to flaring, by taking over for ArcelorMittal in the burning of the residual gases, but without generating additional GHG emissions. This is why ArcelorMittal's reporting methodology includes direct emissions from the external plants to which the residual gases are delivered for recovery. This state of affairs is confirmed by Law No.2019-1147 of November 8, 2019 on climate and energy and the related decrees which set the greenhouse gas emissions ceiling for fossil-fueled power plants. Decree No. 2019-1467 of December 26, 2019 states that "Emissions from waste gases used in electricity production facilities are not recognized." Consequently, ENGIE now excludes these GHG emissions from its Scope 1 and the DK6 power plants in France and the Knippegroen and Rodenhuijze power plants in Belgium no longer report emissions associated with steel gases. As these are residual gases and not fuel with a supply chain, ENGIE does not include emissions from an upstream fuel chain in its Scope 3, with the exception of GHG emissions related to the

combustion of steel gases, all environmental indicators for these entities are included in the consolidated data, as well as their energy production which is included in the calculation of the Group's specific emissions.

GHG indicators: indirect emissions (Scopes 2 and 3)

- The nature of heating purchases accounted for under scope 2 changed since 2022. Heating from Energy Recovery Units (ERU) or non-ERU is no longer included in the calculation of Scope 2 emissions. ENGIE is therefore in line with French practices in this area, as set out in the methodology of the Syndicat National du Chauffage Urbain (the French national district heating syndicate – SNCU) in response to the annual survey on Heating and Cooling Networks. This survey serves as national statistics for the Ministry of Energy Transition and the basis of calculation for CO₂ content and the EnRR rate of each network published in the energy performance diagnosis decree. Heating purchases taken into account only relate to heating produced excluding ERU. Based on MWh purchased, an average loss rate of 16.5% supplied by the SNCU is used to recognize MWh of heat lost during transmission and calculate scope 2. In 2022, heating purchased generated excluding ERU represented 8.11% of all heating acquired. In the absence of historical data to distinguish between ERU heating and non-ERU heating, the same percentage has been applied retrospectively since 2015 for the sake of consistency.
- Two methodological changes have occurred since 2022 on Scope 2, with retroactive effect from 2015. These include the exclusion of recovered heat from ERU and the transition of pumped storage stations from the status of electricity production facilities to that of batteries.
- In 2023, two methodological changes were made to Scope 2. The first was the taking into account of losses on electricity transmission networks. The second was the addition of market-based Scope 2 in the reporting (in addition to the information related to location-based electricity networks). For market-based, a green emission factor is applied to electricity consumption for which the Group has certificates or guarantees of renewable origin. The country-specific electricity network emission factors for the calculation of "location-based" emissions and "green" emission factors are taken from the ENERDATA database and data from the European Network of Transmission System Operators for Electricity (ENTSO-E). Residual emission factors were calculated by our marketer, GEMS (Global Energy Management & Sales), based on AIB (Association of Issuing Bodies) data. The data used are the composition of the residual mix and its percentage in relation to the network mix, as well as Group internal data on the annual volumes of electricity consumed by country. For other countries, residual values which are often unavailable are taken from network factors. These elements have been added in the 2023 reporting but the total GHG emissions (Scopes 1 + 2 + 3) are still presented under location-based.
- In the "Use of sold products (fuels sold to end-consumers, off market)" indirect emissions category, the term "end-consumer" refers to customers who use the natural gas purchased themselves. Volumes sold to trading platforms, resellers, Local Distribution Companies or other intermediaries not owned by ENGIE are, therefore, excluded.
- For Scope 3, the category "indirect GHG emissions associated with energy" includes GHG emissions from the upstream fuel chain, the upstream chain of electricity and heat consumed and, since 2022, those from the upstream electricity chain purchased for resale. To calculate the latter emissions, emissions of the TWh sold are determined by first calculating the emissions from ENGIE's production. The emission factors used for this include the complete LCA, including the construction of the installations, except for combustion installations for which the factors are applied to their actual fuel consumption. This method is more precise than the calculation based on the LCA for this type of installation. These production emissions are then deducted from ENGIE's total sales in the countries concerned, calculated on the basis of European average factors including the complete LCA.
- Emissions in the "Investment" category correspond to direct emissions from energy production and those from other activities such as gas networks. In 2023, following the extension of the environmental data collection to the entities consolidated by the equity method of the GBU Energy Solutions and the GBU Networks, the "investments" category includes indirect emissions due to the purchase and consumption of electricity and heat. The emissions reported in this category of Scope 3 are the emissions of entities at the Group's ownership rate.
- For the category "uses of sold products," in addition to non-renewable fuels, sales of biomass and biomethane to end-users are now collected by calculating biogenic emissions. This last addition also makes it possible to supplement the emissions from the upstream chain of the two fuels biomass and biomethane.
- Although less significant CO₂ emissions calculated on the basis of Ways of Working are now integrated into Scopes 1, 2 and 3. Some categories are available over the three years presented in this chapter, others only for 2023.

3.5.4 GROUP ACTIONS

3.5.4.1 Climate change

Direct emissions

Information presented in this Section and in Section 2.2.2 "Climate change" reflects the financial risks associated with the effects of climate change and the measures taken by the company to mitigate them by implementing a low carbon strategy in all areas of its business as required by Article L.225-37 of the French Commercial Code.

By developing a low carbon ⁽¹⁾ energy mix and through its energy efficiency activities, the Group has put energy transition and the fight against climate change at the heart of its strategic focus. Thus the carbon intensity of energy production in 2023 was 131.4 gCO₂eq. / kWh, down 13.4% from 2022 and 70.3% from 2012. The Group's absolute direct CO₂eq. emissions, known as "Scope 1 emissions," fell by more than 5.5 million tons in one year, from 30 tons to 24.5 million tons, a 18.2% reduction.

(1) The share of energy production from non-fossil sources has increased by 121% in nine years, from 28.6% in 2015 to 63.2% in 2023.

These results reflect the Group's desire to follow an emissions trajectory compatible with the Paris Agreement: total disengagement from coal and growth in green energy (renewable electricity and biogas).

In addition, the Group supports TCFD's (Task Force on Climate-related Financial Disclosures) recommendations for greater

transparency on the risks and opportunities related to the impacts of climate change and produces a TCFD report when it publishes its Climate Notebook. The Group publishes its Scope 1, 2 and 3 (main items) emissions and answers the CDP's Climate Change questionnaire each year.

Indicator title	Unit	ENGIE 2023	ENGIE 2022	ENGIE 2021
Total direct GHG emissions – Scope 1 ☐☐	t CO ₂ eq.	24,496,514	29,943,790	36,703,290
of which emissions from energy production	t CO ₂ eq.	22,243,521	27,918,015	34,376,035
of which emissions from Networks	t CO ₂ eq.	1,962,875	1,712,245	1,954,553
- Proportion due to CH ₄ in Gas distribution	t CO ₂ eq.	1,068,498	947,586	1,197,204
- Proportion due to CH ₄ in Gas transmission	t CO ₂ eq.	176,880	192,740	247,550
- Proportion due to CH ₄ in Gas storage	t CO ₂ eq.	72,918	78,928	92,691
- Proportion due to CH ₄ in LNG terminals	t CO ₂ eq.	135,151	44,354	86,637
- Proportion due to other sources (other combustion, vehicles, fluorinated gases, etc.)	t CO ₂ eq.	509,428	448,637	330,471
of which emissions from other activities (vehicles, fluorinated gases, working methods, etc.)		290,118	313,530	372,702
GHG emissions per unit of activity – energy production	kg CO ₂ eq. / MWh eq.	131.4	151.7	180.1

☐☐ Verified by the Statutory Auditors with "reasonable" assurance for 2023 (see Section 3.12).

Indirect emissions

The Group's approach to GHG emissions accounting and reporting is based on the GHG Protocol Corporate Standards (for companies) and the ISO 14064 standard (supplemented by ISO 14069). These standards constitute an internationally recognized reference framework.

ENGIE has analyzed the various categories of emissions in order to identify and quantify the most pertinent categories. The following categories have been identified and quantified to date.

Indicator title	Unit	ENGIE 2023	ENGIE 2022	ENGIE 2021
Scope 2 – Indirect emissions related to energy consumption				
Scope 2 "Location Based" – Indirect emissions associated with energy	t CO ₂ eq.	654,073	850,154	552,962
of which indirect emissions related to power consumption	t CO ₂ eq.	584,526	749,362	543,973
of which indirect emissions related to the consumption of steam, heating or cooling	t CO ₂ eq.	6,428	8,486	8,989
of which indirect emissions linked to losses on electricity transmission networks	t CO ₂ eq.	63,119	92,307	
Scope 2 "Market Based" – indirect emissions associated with energy	t CO ₂ eq.	847,043	-	-
of which indirect emissions related to power consumption	t CO ₂ eq.	777,496	-	-
of which indirect emissions related to the consumption of steam, heating or cooling	t CO ₂ eq.	6,428	-	-
of which indirect emissions linked to losses on electricity transmission networks	t CO ₂ eq.	63,119		
Scope 3: Other indirect GHG emissions				
Scope 3 – Total	t CO ₂ eq.	133,337,361	144,543,263	122,622,236
Cat. 3.1 – Purchased products and services	t CO ₂ eq.	5,936,639	5,465,933	5,486,727
Cat. 3.2 – Capital equipment	t CO ₂ eq.	3,051,298	2,820,304	2,206,878
Cat. 3.3 – Upstream commodity chain (Energy-related emissions not included in the "direct GHG emissions" and "indirect energy-related GHG emissions" categories)	t CO ₂ eq.	41,451,946	42,168,536	17,796,478
of which emissions for electricity purchased for resale	t CO ₂ eq.	28,533,202	26,250,871	-
Cat. 3.5 – Waste generated by activities (services paid for)	t CO ₂ eq.	2,265	0	0
Cat. 3.6 – Business travel	t CO ₂ eq.	43,177	26,762	13,636
Cat. 3.7 – Employee commuting	t CO ₂ eq.	56,591	66,222	91,396
Cat. 3.11 – Use of sold products (fuels sold to third parties, off market)	t CO ₂ eq.	52,536,380	61,288,580	65,561,304
of which sales of natural gas and LNG	t CO ₂ eq.	52,526,771	61,279,489	65,560,855
of which sales of biomass and biomethane	t CO ₂ eq.	9,609	9,091	449
Cat. 3.15 – Investments (GHG emissions from power plants consolidated under the equity method)	t CO ₂ eq.	30,259,065	32,706,929	31,465,816
of which emissions from energy production	t CO ₂ eq.	29,969,276	32,184,853	31,465,816
of which emissions from other activities	t CO ₂ eq.	289,789	522,076	-

☐☐ Verified by the Statutory Auditors with "reasonable" assurance for 2023 (see Section 3.12).

Climate change adaptation

Adaptation through anticipation of the negative impacts of climate change is key to making ENGIE's networks and activities more resistant to natural hazards (more extreme events such as floods and droughts, etc. and other more progressive phenomena such as rising sea levels, rising temperatures, etc.). The risks generated by climate change are varied and include physical risks, risks of disruption to value chains, reputational risks and regulatory risks.

ENGIE is implementing practical measures to guard against this set of risks, including, for example, the construction of a perimeter wall to tackle the risk of exceptionally heavy flooding at the Tihange site in Belgium, a vegetation project to prevent soil

erosion in the event of storms in Mexico (Mina Solar solar park), the digging of ditches and a reservoir to deal with the risk of flooding at the Capel Grange solar park (United Kingdom).

The Group has also established methods to help its various sites to draw up adaptation action plans. The use of tools, such as Aqueduct software for managing and analyzing water risks and areas of water stress, helps the Group to identify local-scale risks and enables it to identify adaptation strategies tailored to the problems and features of each site.

Adapting to climate brings multiple beneficial effects for ENGIE: anticipating risks enables it to manage its assets better, cut costs and expand its market to new products and services.

3.5.4.2 Renewable energy

The strengthening of the Group's capacity in renewable energy has continued, for both electricity and heat production and, in the case of biogas, for transportation. In 2023, the renewable energy capacities of facilities controlled by ENGIE, excluding equity-accounted companies and unconsolidated operations, represented 25.9 GW equivalent of installed energy (GW_{eeq}).

Indicator title	Unit	ENGIE 2023	ENGIE 2022	ENGIE 2021
Renewable – Net installed power (electric and thermal) □□	MW _{eeq}	25,874	22,291	20,450
Renewable – Electricity and Heat produced □□	GW _{eeq}	78,529	70,383	63,765
Energy produced – share of large hydropower	Percentage	56.8%	59.6%	60.4%
Energy produced – share of small hydropower	Percentage	1.0%	1.2%	1.3%
Energy produced – share of wind	Percentage	26.8%	23.1%	22.6%
Energy produced – share of geothermal	Percentage	0.4%	0.4%	0.4%
Energy produced – share of solar	Percentage	8.8%	7.1%	4.8%
Energy produced – share of biomass and biogas	Percentage	6.2%	8.6%	10.6%
Renewable and Non-Renewable – Electricity and Heat produced	GW _{eeq}	169,345	183,986	190,864
Renewable share of total electricity and heat produced	Percentage	46.4%	38.3%	33.4%

□□ Verified by the Statutory Auditors with "reasonable" assurance for 2023 (see Section 3.1.2).

3.5.4.3 Energy efficiency

For electricity and heating production facilities, energy performance is directly connected to the site's efficiency which influences its profitability. Measures taken to improve the generation fleet, and which are compliant with environmental regulations and the constraints of the

electricity market, have helped optimize its energy efficiency and, hence, consumption of raw materials. For example, the replacement of older turbines or boilers with recent models has an immediate positive impact on a facility's energy efficiency.

Indicator title	Unit	ENGIE 2023	ENGIE 2022	ENGIE 2021
Energy production of controlled facilities (Scope 1)	GW _{eeq}	169,345	183,986	190,864
Energy production of equity-accounted facilities (Scope 3)	GW _{eeq}	92,222	88,544	93,230
Primary energy consumption – total (excluding own consumption) □□	GWh LHV	217,479	278,430	318,311
Share of coal / lignite	Percentage	2.03%	4.79%	10.04%
Share of natural gas	Percentage	46.32%	41.35%	36.56%
Share of fuel oil (heavy and light)	Percentage	1.38%	0.83%	0.76%
Share of uranium	Percentage	42.38%	44.68%	44.72%
Share of biomass and biogas	Percentage	4.36%	4.77%	4.34%
Share of other fuels	Percentage	3.35%	3.43%	3.25%
Share of fuel in transport	Percentage	0.18%	0.14%	0.33%
Electricity and thermal power consumption (excluding own consumption) □□	GW _{eeq}	6,323	6,692	7,499
Energy efficiency of fossil fuel plants (including biomass / biogas) □□	Percentage	50.4%	49.6%	47.6%

□□ Verified by the Statutory Auditors with "reasonable" assurance for 2023 (see Section 3.1.2).

3.5.4.4 Nuclear energy

Maintaining a very high level of safety at the nuclear reactors operated by Electrabel is a key priority for the Group. Electrabel also attaches great importance to limiting the environmental impact of these facilities (e.g. emissions, waste). Each plant publishes an annual environmental on the Electrabel website.

Waste from nuclear power plants, particularly radioactive waste, is monitored by Electrabel, but also by the national body for radioactive waste and enriched fissile materials (ONDRAF) and its subsidiary Belgoprocess, which is

responsible for the management of radioactive waste from nuclear power plants. The detailed information to be published about volumes of fuel or of high-level radioactive waste is specified by the Belgian Royal Decree of October 17, 2011 titled "Royal Decree regarding the physical protection of nuclear materials and nuclear installations."

Provisions for the downstream portion of the nuclear fuel cycle (operations relating to fuel after its use in a nuclear reactor) and for the costs of decommissioning nuclear power plants after they are shut down, are shown in Section 1.6.5.2.

Indicator title	Unit	ENGIE 2023	ENGIE 2022	ENGIE 2021
Radioactive gas emissions				
Rare gases	TBq	37.01	32.19	36.12
Iodines	GBq	0.03	0.03	0.03
Aerosols	GBq	0.04	0.28	0.27
Radioactive nuclear waste (low and medium level)	m ³	123	182	186
Radioactive liquid wastes				
Beta and Gamma emitters	GBq	10.20	14.95	11.46
Tritium	GBq	56.30	101.80	83.49

The risk factors relating to nuclear power are presented in Section 2.2.7 "Risks related to nuclear activities."

3.5.4.5 Water

As a committed player in water management, ENGIE is taking part in the current debate over the management of priority basins and water stewardship, alongside organizations such as the CEO Water Mandate of the UN Global Compact and the OECD. The Group has set itself the target of reducing water consumption for energy produced by 2030 and is continuing to implement action plans for sites facing high or extreme water stress. In 2023, ENGIE was awarded an A- rating by the CDP Water Disclosure program.

Each year, as part of the optimization of its energy production, ENGIE assesses the risk of water stress for the Group's industrial sites using the Baseline Water Stress Index and the Aqueduct tool (World Resource Institute) which maps different

water-related risks. In 2023, 53 sites were located in areas with extremely high water stress, i.e. 7% of sites (excluding solar and wind), for which action plans have been finalized and are being implemented. The impact of water stress is relative, however, as it depends on the site's activity and fresh water needs. Only five out of the 53 sites have substantial freshwater requirements (more than 100,000 m³ / year). For the others, the challenge is rather how to indirectly help to preserve water resources, for example by proposing the reuse of the water by other entities in the drainage basin. All of the Group's initiatives have resulted in a 36.5% reduction since 2017 in freshwater withdrawals (salt free water) and 50% in total water consumption (fresh and salt water combined).

Indicator title	Unit	ENGIE 2023	ENGIE 2022	ENGIE 2021
Fresh water				
Total withdrawal	Mm ³	1,773	1,658	2,406
Total discharge	Mm ³	1,726	1,603	2,340
Non-fresh water				
Total withdrawal	Mm ³	4,292	5,215	5,249
Total discharge	Mm ³	4,276	5,191	5,218
Total consumption (Withdrawals - Discharges)	Mm ³	62	80	96

3.5.4.6 Waste

ENGIE took the recommendations of an internal audit on waste management and incorporated them into its environmental policy released in 2017. Its chief aim was to reduce the quantities of waste it produces and to increase its rate of waste recovery. The Group has set operational production reduction objectives for hazardous waste (-95% vs 2017) and non-hazardous waste (-80% vs 2017) by 2030.

These reduction efforts are supplemented by the monitoring of recovery rates of 83% for non-hazardous waste and of

24.4% for hazardous waste in 2023. The Group's industrial sites actively seek local waste recovery solutions, even though some of these channels remain dependent on market opportunities governed by the laws of supply and demand.

Food waste and associated waste only relate to group catering for employees. In this area, ENGIE selects subcontractors that include missing space measures against food waste in their specifications.

Indicator title	Unit	ENGIE 2023	ENGIE 2022	ENGIE 2021
Total quantity of non-hazardous waste and by-products discharged (including sludge)	t	753,711	1,459,706	2,875,114
• Fly ash, refioms (residues from the purification of incineration fumes from household waste)	t	84,857	660,169	1,669,050
• Ash, bottom ash	t	220,895	513,615	702,669
• Desulfurization by-products	t	13,992	53,170	69,841
• Sludge	t	39,013	13,484	21,269
• Driftwood	t	5,097	10,783	11,508
Total quantity of non-hazardous waste and by-products recovered (including sludge)	t	625,771	1,164,816	2,419,194
Total quantity of hazardous waste and by products discharged (including sludge and excluding radioactive waste) □□	t	26,797	23,506	33,601
Total quantity of hazardous waste and by products recovered (including sludge and excluding radioactive waste) □□	t	6,537	4,926	5,180

□□ Verified by the Statutory Auditors with "reasonable" assurance for 2023 (see Section 3.12).

3.5.4.7 Atmospheric pollutants

ENGIE uses a wide range of techniques to further reduce its emissions: reduction at the source using a tailored energy mix, optimization of combustion and treatment of fumes, filters or water injection to reduce all particles (of all sizes), installation of low-NO_x burners or use of urea injection (secondary

treatment) to control nitrogen oxides, and choosing fuels with very low sulfur content to reduce sulfur dioxide emissions.

The Group has set operational objectives to reduce NO_x (-75% vs 2017), SO_x (-98% vs 2017) and total particle emissions (-60% vs 2017) by 2030.

Indicator title	Unit	ENGIE 2023	ENGIE 2022	ENGIE 2021
NO _x emissions	t	27,037	34,197	49,819
Incl. energy production	t	26,676	33,896	49,574
SO _x emissions	t	3,396	7,418	106,028
Incl. energy production	t	3,379	7,400	106,007
Fine particle emissions	t	2,832	3,398	5,820
Incl. energy production	t	2,823	3,391	5,815
Mercury emissions	kg	104	139	347
Incl. energy production	kg	38	49	198

3.5.4.8 Management of biodiversity

Biodiversity is a natural heritage that is essential to human health and well-being, but also to economic activities. ENGIE, through its industrial activities, has a direct potential impact on biodiversity (ecological continuity, avifauna, piscifauna, etc.), and an indirect impact via the supply chain. The Group is also dependent on biodiversity, notably through its use of biomass resources and water and climate regulation provided by ecosystem services.

According to international experts at IPBES ⁽¹⁾, biodiversity is threatened by five major pressures: changes in land use, the overexploitation of resources, climate change, pollution and invasive exotic species. Fragmentation and disturbance of habitats caused by the territorial of our sites and soil sealing are the main impact of the main impact of ENGIE's activities on biodiversity.

(1) Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services.

Since 2010, the Group has integrated biodiversity into its strategy and activities. It now has a dedicated policy and key commitments through the “act4nature international” initiative and “Entreprises Engagées pour la Nature.” The act4nature international commitments were renewed in October 2023 and a two-year review of the “Companies committed to nature” commitments was sent to the French Biodiversity Office. Full details of these commitments and their progress are available on ENGIE’s website at the following address: www.engie.com/en/group/social-responsibility/csr-goals/biodiversity

Examples of objectives and actions carried out by the Group include the restoration of natural habitat (hedgerows, grassy strips, wetlands), the reduction of the impact of wind turbines on wildlife, the installation of fish ladders at dams, ensuring that gas-grid easements contribute to ecological continuity, and applying differentiated landscaping to green spaces.

The Group develops its projects in line with the “Avoid, reduce and offset” approach. The risk assessment takes the form of a CSR matrix required for all major projects.

All of the Group’s sites are analyzed each year with regard to their proximity to various protected areas (IUCN categories I to VI, Ramsar, UNESCO natural and mixed, KBA, MAB). Each site located less than 15 km from a protected areas works on implementing action plans developed in consultation with the relevant stakeholders.

The Group has also made a strong commitment to manages the sites in a manner that respects nature, by discontinuing the use of chemical phytosanitary products and contributing to the restoration of ecological continuity.

In 2023, the Group measured its biodiversity footprint using the Global Biodiversity Score tool. A summary of the results will be presented on the website in the first half of 2024.

Objective title	Unit	ENGIE 2023	ENGIE 2022	ENGIE 2021	2030 target
Development of action plans for industrial sites located in or near a biodiversity hotspot, within a 15 km radius.	%	62	60	41	100
Introduction of ecological management of the Group’s industrial sites, including nature-friendly maintenance of green spaces and zero phytosanitary products	%	58	34	28	100

In pursuit of its commitment to biodiversity, the Group relies on the skills and expertise of its two historic partners: the French committee of the IUCN (International Union for Conservation of Nature) and France Nature Environnement (FNE). Since 2009, the French IUCN committee has been providing ENGIE with its expertise to further integrate biodiversity into its strategy, and since 2008, FNE has been

helping to establish contacts with local experts and to raise awareness of issues such as the application of the “avoid, reduce and offset” approach in France. These partnerships are developed on a three-year basis. Since 2022, these partnerships have seen the addition of a partnership with the Environment Programme World Conservation Monitoring Centre (UNEP-WCMC) under the Proteus program.

3.5.4.9 Managing risk and environmental complaints

The management of environmental risks has two components: risk prevention and crisis management.

Indicator title	ENGIE 2023	ENGIE 2022	ENGIE 2021
% of relevant revenues covered by an environmental risk prevention plan	93.7%	96.0%	82.8%
% of relevant revenues covered by an environmental crisis management plan	90.9%	95.3%	88.6%

The Group handles any environmental complaints. A summary is given below:

Indicator title	ENGIE 2023	ENGIE 2022	ENGIE 2021
Environment-related complaints	4	20	13
Environment-related convictions	0	1	2
Amount of compensation (€ thousands)	0	9	697
Environmental expenditure (€ thousands)	924,914	902,683	632,298

Complaints received by ENGIE subsidiaries were as follows:

- in Belgium, wind farm managers received one complaint for noise pollution and one relating to disturbances associated with the strobe effect of the turbines.
- in the Netherlands, the manager of the Levanto wind farm received a complaint that icy concretions fell on a vehicle;
- in Romania, a complaint was received for noise pollution related to a measuring station in the gas distribution network.

Assessments have been, or are being, carried out for all these complaints and talks with stakeholders are underway.

A fine was also paid by the Energia Mayakan site in Brazil following a check on the diameter of a water evacuation pipe which did not correspond to the one authorized by the operating permit. Work was carried out to bring the water discharge into compliance.

In 2023, environmental expenses (investments and current operating expenses related to environmental preservation) amounted to around €925 million.

3.5.4.10 Noise pollution

Any industrial activity is a source of noise pollution. In order to reduce these impacts, Group entities conduct regular soundproofing work (acoustic cladding, noise barriers, containment, etc.). For more recent projects, reducing this potential form of noise pollution is directly integrated into the design.

For its renewable energy projects, particularly onshore wind and solar power, ENGIE conducts impact studies and offers support measures to prevent, reduce or offset any noise or

visual impact. Examples of such actions include defining and implementing turbine restrictions (stoppage or reduced power at key times and / or under certain wind conditions), conducting specific actions with builders to reduce the sound power of machines, seeking better harmonization with the landscape during the design and, after construction, initiating planting and vegetation schemes on sites or for neighbors if there is an obvious visual impact.

3.5.4.11 Land use

Protection of soil and groundwater is an integral part of the Group's environmental policy. The environmental consequences of soil pollution can be significant, as can the costs of subsequent remedial measures. It is therefore important to prevent this risk and to hedge it with financial provisions. These amounted to €1.388 billion in 2023 and concerned site rehabilitation, decommissioning of non-nuclear facilities and scheduled product elimination. In this area, ENGIE complies with the regulations in each of the countries in which the Group operates.

For example, a soil pollution survey was carried out at several power plant sites in Belgium. Risks were assessed in conjunction with the appropriate environmental authorities and a remediation program was implemented.

ENGIE owns a number of former gasworks. These sites may be affected by oil, heavy metals and other volatile substances that can adversely affect health. As a result, they must be repaired before reuse. In 1996, a 10-year plan was agreed via a memorandum between Gaz de France and the French government to rehabilitate these sites, which have been compatible with their use from a health perspective since 2007. When disposing of these former sites, ENGIE is committed to ensuring that the buyer's project is compatible with the environmental and industrial liabilities of the site and that the risk to the environment and residents is effectively managed. At all its sites, the Group monitors the soil and groundwater, in accordance with its operating permits, in order to prevent pollution.

Moreover, in order to more firmly anchor its presence in the regions, ENGIE has established a structured system of dialog with its stakeholders, pursuant to the main international standards (AA1000, ISO 26000, the Global Compact principles, and OECD guidelines). This system is based on regular meetings with NGOs and non-profit associations, and on the development of long-term partnerships in connection with ENGIE's activities. The dialog is defined at Group level and then rolled out to each regional hub according to specific local requirements in terms of issues, activities and regulations. As part of these new 2030 CSR objectives, ENGIE aims to cover 100% of its industrial activities in 2020 with a structured stakeholder dialog and consultation mechanism.

Gas pipelines account for one form of land use by ENGIE. As the gas lines are buried, they do not break up natural habitats on the surface as they do not prevent species from moving around as they should. Nevertheless, they can have a negative impact on underground habitats. Gas pipelines can also generate land-use conflicts and GRTgaz has therefore established amicable easement agreements in France with all the owners of the land crossed, following consultation periods (the signing rate for amicable agreements is regularly >90% for projects). These agreements define land usage restrictions for the owners (prohibition on building in pipeline locations and planting vegetation higher than 2.70 m) in exchange for compensation. More specific work is carried out with the agricultural industry to preserve land use for farmers as part of their professional activity.

3.6 SOCIETAL INFORMATION

The responsible growth model devised by ENGIE is based on structured dialog tailored to all the stakeholders in the Group's business activities.

3.6.1 DIALOG WITH STAKEHOLDERS AND PARTNERSHIPS

ENGIE maintains an ongoing and proactive dialog with all stakeholders around its industrial activities. Based on existing approaches, the Group supports its operating entities in deepening and structuring their practices, from the implementation of dialog strategies to their operational deployment in the project teams.

The goal is to optimize performance and increase value creation by giving precedence to the expectations and needs of the territories and deepening the ownership of the Group's activities by its beneficiaries.

This assistance allows industrial activities to map stakeholders and align with the objective of creating plans for discussion in all the Group's business activities by 2030.

The support is based on a Group methodology which is adapted to the strategic, technical and geographical specificities of the operational activities. It is based on international standards such as ISO 26000, AA1000, IFC (International Finance Corporation, World Bank) and the Equator Principles.

On the one hand, it consists of raising awareness and training employees in the structuring of dialog with stakeholders in connection with the Group's training entity, ENGIE University. On the other hand, the methodology consists of technical support for the implementation of dialog action plans adapted to the challenges and expectations of the territories.

In 2022, structuring dialog with stakeholders was integrated in ENGIE University's training programs through e-learning which is open to all Group employees. In 2023, 842 employees completed the module and 113 employees took part in awareness-raising sessions through the Sustainability Academy.

At the Group level, dialog with stakeholders is based around two main bodies: the Stakeholder Committee and the Dialog and Transition Forum. In 2023, within the framework of this

forum, the three dialog sessions were based on the various issues encountered by operational staff in the regions. The meeting with the Group's stakeholders committee was postponed to the first half of 2024.

At the operational level, dialog with stakeholders is measured through the implementation of societal action plans. In 2023, 49% of sites, activities and projects were covered by these action plans.

Objective title	Unit	ENGIE 2023	ENGIE 2022	ENGIE 2021	2030 target
Implementation of societal action plans for sites, activities and projects (dialog with stakeholders)	%	49	46	36	100

This culture of listening and dialog is extended through societal and environmental partnerships with, in particular, France Nature Environnement, the French committee of the IUCN and the ONE (Ocean Nature and Environment) Foundation.

At the international level, ENGIE is a member of the United Nations Global Compact in the Global Compact COP22 Advanced level category.

3.6.2 COMBATING POVERTY AND THE CORPORATE FOUNDATION

3.6.2.1 Fuel poverty of individual customers

ENGIE has a portfolio of approximately 20 million contracts in the countries where it operates, of which approximately 1 million customers are considered vulnerable or in difficulty under national legislation that differs from country to country. ENGIE is committed to helping its customers cope with fuel poverty by implementing not only the measures taken by the public authorities but also its own actions.

In France, ENGIE has contributed to the French solidarity housing fund (Fonds Solidarité Logement - FSL) since 2007 and in the amount of €6 million per year since 2010 (€12 million in 2022). In 2023, ENGIE was therefore a signatory of 110 active agreements with the FSL, of which 16 with metropolises. In 2023, around 41 439 families received support as a result of this fund which is managed by departments and / or metropolitan areas. The average amount of aid granted is 309 euros, up on 2022.

ENGIE relies on its Solidarity and External Relations Correspondents, who are committed to promoting ENGIE's Solidarity policy to local elected officials, social workers, social mediation partners and consumer associations. This proximity is fundamental and necessary for the implementation of personalized support for the most vulnerable customers. ENGIE has created a network of mediation partners with over 120 customer assistance centers throughout the country as of the end of 2023. In 2022, 37 social mediation partners contacted 17,992 customers to find a solution to their unpaid bills. These actions make it possible to resume contact with customers in difficulty and were renewed in 2023 with nearly 18,500 customers contacted.

In addition, ENGIE has developed tools dedicated to social players for the latter to be able to respond appropriately and immediately to the needs of vulnerable customers. The ENGIE Solidarity portal (available on the website servicessociaux.engie.fr), created in April 2018 and specifically designed for social workers to independently and securely support our vulnerable customers, therefore saw an increase in its use for the fifth year in a row and continues to be popular among users: in 2023, there were 185,720 interactions between departmental and communal social services and the ENGIE Solidarity teams with more than 23,000 users. A dedicated phone line for social workers is also open Monday to Friday from 9:00 a.m. until 5:00 p.m. to provide them with answers as quickly as possible. In 2023, 38,800 calls were received and handled by ENGIE Solidarity advisors with an accessibility rate of 95%.

Moreover, to simplify the process for our vulnerable customers and help them to learn about available assistance and free advice and services, in December 2023 ENGIE created a Solidarity page on the ENGIE public website: <https://particuliers.engie.fr/aide-contact/espace-solidarite.html> public

ENGIE also participates in the "Aide Budget" (Budget Support) experiment led by the General Directorate of the Treasury. This scheme offers additional aid to support vulnerable customers. Thus, on the proposal of ENGIE and subject to customer consent, the "Point Conseil Budget" contacts vulnerable customers and offers them solutions for global budget support.

Finally, ENGIE established partnerships with Compagnons Bâisseurs and Réseau Eco Habitat in 2023 to support vulnerable families who are homeowners in the energy renovation of their property by financing the outstanding amounts.

In 2023, the Group continued its initiatives to raise awareness of domestic gas appliance safety and saving energy. In France, true to its purpose, GRDF therefore affirms its solidarity with its customers. By activating synergies with local players, the Company helps to inform, guide and support people in situations of fuel poverty. For several years, the Company has been carrying out specific actions with low-income families in order to raise awareness about the safety of their domestic gas appliances and saving energy. Among these actions, the eighth edition of CIVIGAZ, a civic service mission created and operated with the Fondation Agir contre l'Exclusion (Act Against Inclusion Foundation), was held in 2022 and 2023. Since 2015, the program has raised the awareness of more than 71,000 people. Visits carried out by civic service volunteers also led to more than 5,200 interventions to make gas installations compliant.

Following an impact study, work carried out in collaboration with the Fondation Agir contre l'Exclusion has led to development of the program to strengthen its impact. For the 2023 / 2024 season, the main changes include the enrichment of content, with a focus on energy sobriety and access to consumption data, and the incorporation of collective events focused on the control of energy in public spaces (on the ground floor of buildings, in schools, in markets, etc.). In addition, the duration of the program has been extended from seven to 12 months, and human resources have been increased within local structures.

These developments have led to increased interest from local authorities in this scheme. CIVIGAZ will therefore be rolled out in 15 territories across eight regions of mainland France for the 2023/2024 season.

GRDF also maintained its partnerships with the Observatoire national de la précarité énergétique (ONPE), the Fédération nationale Soliha, the Association nationale des compagnons bâtisseurs, the association Stop exclusion énergétique, Croix Rouge Insertion and the CLER (behind the SLIME program) to capitalize on the CIVIGAZ experience which unites coalitions of territorial players around the issues of security and poverty.

Finally, and at the same time, GRDF continued its daily actions directly with its customers and partner authorities: raising awareness among technicians and customer services advisors regarding fuel poverty, greater sensitivity surrounding disconnection for unpaid bills, and launch of several local trials in partnership with social and energy players were all actions taken in 2023 to support its customers.

In Australia, the “Bill assist program” has been set up for vulnerable customers to offer them flexibility and individualized payment solutions based on reciprocal commitments. It is complemented by the “Here to help” program with two initiatives that target customers with late payment of 30 or 120 days.

3.6.2.2 The environmental and social fund “ENGIE Rassembleurs d’Énergies”

The Group supports social enterprise and disadvantaged populations through the social and environmental fund, ENGIE Rassembleurs d’Énergies. ENGIE invests in social enterprises promoting shared and sustainable growth for all based on clean, affordable energy and on innovative, sustainable business models.

The fund is utilized for six different themes targeting financial performance and social and environmental impact: sustainable decentralized energy solutions; clean, secure cooking solutions, biogas; energy efficiency and energy saving; the circular economy; and sustainable and inclusive mobility.

At the beginning of 2023, the portfolio companies had provided access to clean, sustainable energy to 7.8 million beneficiaries worldwide. The companies also generated more than 33,000 direct and indirect jobs, more than 60% of which were held by women. In total, more than 20,000 Group employees invested part of their savings in the ENGIE Rassembleurs d’Énergies solidarity mutual fund (FCPE), thus giving meaning to their savings with a direct connection to their occupation.

The 22 active companies in the portfolio operate on four continents (Europe, Africa, Asia and Latin America) and in

In Belgium, there is a social tariff for vulnerable customers who have access to a dedicated line. ENGIE has also partnered with public social action centers (Centres Publics d’Action Sociale – CPAS) and offers longer payment spread plans for vulnerable customers.

In the Netherlands, partnerships have been established with associations such as “Geldfit,” which helps customers with financial difficulties reach the right contacts for help and trains ENGIE employees in getting to know these customers better, or “Noodfonds Energie” which is an emergency fund for obtaining financial assistance for the payment of energy bills. Vulnerable customers receive specific treatment and a plan for spreading payments as well as actions to raise awareness about saving energy.

In Romania, there are financial and non-financial protection measures driven by local regulations such as support for heating, consumption, the purchase of efficient equipment or products and services aimed at increasing energy efficiency. A dedicated ENGIE team manages the processes related to the support granted by the local authorities and departmental social assistance agencies, the payment spreading plans and the tools for managing consumption and raising awareness about saving energy.

around 20 countries. These companies cover 11 Sustainable Development Goals through a wide range of technologies that respond to the issue of inclusive growth, in particular through access to sustainable energy and the reduction of fuel poverty. Through them, Engie Rassembleurs d’Énergies provides solutions for at-risk populations.

In 2023, the fund continued its rollout in inclusive mobility in France with an investment in the start-up Omni. This young French company aims to change the lives of more than 25 million people with reduced mobility in Europe, thanks to a simple and affordable wheelchair electrification solution.

At year end 2023 ENGIE Rassembleurs d’Énergies had committed a total of €38.5 million.

ENGIE Rassembleurs d’Énergies has been ESUS approved since 2011, certified B Corp™ since 2019, in recognition of its positive contribution to society and the environment, the transparency of its action and its pursuit of continuous improvement. Its B Corp™ certification was renewed in 2023. ENGIE Rassembleurs d’Énergies has also had Entreprise à Mission status since 2021.

3.6.2.3 The ENGIE Foundation

Created in 1992, the purpose of the ENGIE Foundation is to give a chance to those who do not have one (isolated or vulnerable populations) to demonstrate ENGIE’s societal commitment in the field of mutual aid, to bring the Group’s value and purpose to life.

Its efforts cover two main priorities:

- **Planet** with access for all to energy thanks to the efforts of ENGIE employees – the protection of biodiversity – the fight against climate change;
- **For People** with its Education program to promote access to science and culture for young people and its “fight against poverty and employment” program.

The ENGIE Foundation also wishes to respond to emergencies following natural disasters.

ENGIE Foundation’s initiatives are part of its 2020-2025 mandate, with an annual endowment of €7.8 million.

To respond to major challenges, the ENGIE Foundation relies on the commitment of its employees, and in particular ENGIE’s internal NGOs (Energy assistance), with three priorities:

- impact (acting with impact);
- proximity (being at the heart of the regions);
- responsibility (contributing to societal challenges, giving “l’énergie des possibles” (energy of all possibilities), to help projects happen in areas such as children and young people, community and the environment).

Taking care of life and of our planet has been ENGIE Foundation's mantra for almost 30 years. With 48% of projects in 2023 dedicated to access to renewable and sustainable energy and biodiversity, ENGIE Foundation is committed to the environment on an ongoing basis. Its aim is to take part in projects that are ambitious and an impact, and contribute to the collective effort of the 2030 Agenda via the achievement of Sustainable Development Goals (SDGs).

In terms of biodiversity and the climate, the ENGIE Foundation supports, in particular, major projects alongside the French

Biodiversity Office with the Communal Biodiversity Atlases Trophies and projects for the protection of oceans with the exploration of the Gulf of Lion with the National Museum of Natural History, the protection of posidonia.

In 2023, the ENGIE Foundation supported more than 130 projects worldwide with more than 4000 beneficiaries. Details regarding the ENGIE Foundation are presented on the website: fondation-engie.com.

3.6.3 JUST TRANSITION

The plan to transition toward Net Zero Carbon by 2045 presented by ENGIE in 2021 is based on a SBTi-certified "well-below 2°C" trajectory. In line with the Paris Agreement, the plan was designed for its customers, its stakeholders and for the Group to lay the foundations for long-term sustainable growth. The Group's objectives for an affordable, reliable and sustainable energy transition resonate with the challenges facing society, climatic and nature challenges, energy market challenges and those of its stakeholders.

Since the Russian-Ukrainian conflict and energy price volatility on the European continent, underpinned by the climate emergency, the relevance of ENGIE's strategy to offer a balanced, resilient and affordable energy mix has increased. This plan therefore mainly aims to:

- ensure that customers, and low-income customers, have access to affordable and sustainable energy thanks to innovative offers;
- commit to local projects with the communities;
- guarantee quality social dialog at all levels, offer social protection to all employees worldwide, guarantee their employability through training and retraining and through providing support during restructuring;
- establishing stringent standards in terms of labor law, human rights and sustainability throughout the supply chain, promoting inclusive procurement and engaging with suppliers in their decommissioning processes.

This plan therefore implements the principles of fair transition for the benefit of consumers, communities, workers and suppliers.

As to consumers, efforts consist of steps to promote affordable energy.

ENGIE offers free, or nearly free, ways for consumers to track their energy usage, to receive personalized advice, and to manage their usage and their comfort on a target budget or by remote readings.

ENGIE also encourages its individual customers by rewarding them for saving energy. In France, "My Program to Act" compensates them for green actions in the form of "kilo-acts," which can then be reinvested by customers in CSR initiatives. In Australia, the Reduce & Reward program allows customers who reduce their consumption to receive a reward in the form of a reduction in their bill. For companies, ENGIE continues to develop Power Purchase Agreements (PPA) and energy performance contracts.

As to communities, these principles relate to creating local, sustainable value, developing new industrial divisions with a positive impact on the territories and adding to their resilience, to a robust process of consulting with stakeholders and entering partnerships. The rollout of the SET (Sustainable Energy Transition) label continues in various countries (France, Italy, Spain, Belgium, Chile, United States and Canada). Audited by independent experts from Bureau Veritas, this SET label certifies the method used by ENGIE to carry out onshore

wind and solar projects integrated into their region, respectful of nature and increasingly useful for reducing greenhouse gas emissions. A strict framework is applied and it includes nine commitments, divided into three main themes: regions, nature and climate guaranteeing in particular the involvement of stakeholders in projects, the preservation of nature in the vicinity of facilities and the optimization of the projects' contribution to the fight against climate change.

ENGIE has also launched a global socio-economic footprint study that will be made public in 2024 to present its impacts in terms of jobs (direct and indirect) and contribution to the wealth of the countries where it operates.

For employees, the Group continues to roll out protection measures, with the global "ENGIE Care" program of social coverage, covering four key areas worldwide. This program, created with international trade unions, aims to provide every employee, anywhere in the world, with social protection in four key areas: hospitalization, death benefits, disability (permanent and total) and parental leave (for mothers and fathers).

ENGIE is also participating in the negotiations of an agreement at European level between the Federation of Gas employers (Eurogas) and the trade union federations ESPU (public service) and IndustriALL (industry) on the fair transition in the gas sector around the following issues: anticipating changes in employment and skills needs, transition from one job to another, training as a key to employability (right to training, strong social dialog, and diversity in the workplace). This agreement is expected to be concluded in the first half of 2024.

In terms of training, ENGIE University offers the Sustainability Academy. One of the purposes of this academy is to highlight the expertise and commitment of the Group's employees in taking sustainability into account in their business occupations. Another purpose is to share this expertise with the entire company and its ecosystem. The Sustainability Academy offers several levels of training, from acculturation to expertise, and is based on a variety of formats.

The apprenticeship training center dedicated to energy transition and climate-related occupations provides training to many young people through work-study programs. This provides access to the Group's future occupations and accelerates its strategy toward Net Zero Carbon.

Finally, ENGIE encourages its "preferred" suppliers to commit to a trajectory of decarbonization aligned with or certified by SBTi. ENGIE's key suppliers are also assessed by EcoVadis on the following four topics: environment, human rights, workers' rights, ethics and sustainable procurement.

To ensure the success of this just transition plan, ENGIE relied on its approach of transparency and co-construction with civil society. In 2022, the plan was submitted for opinion to a Committee of stakeholders (associations, responsible investors, economists, institutions and activists) and in early 2024 the Group is presenting its first key indicators aligned with its ambitions in the integrated report.

3.7 PROCUREMENT, SUBCONTRACTING AND SUPPLIERS

With expenditure of €18 billion per year excluding energy purchases, the Procurement function has a leading role in the Group's value chain and aims:

- to contribute to the Group's operational performance by putting forward a panel of competitive and differentiated suppliers to the operational teams;
- to uphold the Group's commitments to its suppliers;
- to contribute to its CSR approach and to the achievement of its decarbonization objectives;
- to develop key talent and expertise within the Procurement Division.

The sustainability of purchases, and more generally of the Group's entire supply chain, has become a key issue that is based on three pillars:

- the impact of procurement on carbon emissions and climate. Procurement has a key role in achieving the Group's decarbonization commitments (Net Zero Carbon 2045 objective, well-below 2°C by 2030 trajectory, etc.).
- the impact of procurement on nature (water, biodiversity, pollutants, waste, etc.) is a subject of increasing and significant importance;
- the human impact of procurement (inclusive procurement, impact on communities, human rights of the supply chain, worker health, etc.).

In order to achieve this ambition, the Procurement function relies on a management system structured around:

- a Procurement Charter which defines ENGIE's commitment and expectations with regard to its suppliers particularly in terms of human rights, health & safety, ethics and sustainability (carbon, environment, circularity). These principles apply to the entire supply chain;
- a Procurement Governance which sets out the 14 rules defining the principles for the management of external expenditure and the operating rules for Procurement. In particular, it aims to reinforce the separation of tasks between buyers and purchasing advisers, while encouraging their cooperation when selecting the best offerings. Since 2022, the requirement for a third-party assessment and the completion of due diligence is mandatory for the Group's key suppliers (Strategic, Preferred and Major).

The requirements of these two documents, as well as the Group's more general requirements, are set out in the operational processes. These processes cover the management of procurement categories and supplier panels as well as the stages of purchasing and procurement. They include the requirements of the Ethical Code of Conduct (which has replaced the Ethics Charter since 2023), the Corporate Social Responsibility Policy Global Care, the Code of Conduct for Relations with Suppliers, and the Due Diligence Policy for Direct Suppliers and Subcontractors. In 2022, the Group decided to develop and manage purchasing in the adapted work sector, which led to the signing of an Inclusive Procurement France Policy.

In 2020, the Group Procurement Department set two CSR goals, which were rolled out throughout its management system.

Objective title	Criterion	2023 Results	2025 objective	2030 objective
1. Decarbonization of the main suppliers	250 Top Preferred Suppliers aligned with or certified SBT	24%	25%	100%
2. Developing responsible procurement	CSR assessment of suppliers measured by the percentage of preferred suppliers and major suppliers with an ECOVADIS rating higher than "managed CSR risk"	43%	70%	100%
	Promotion of inclusive Procurement measured by the share of inclusive procurement aligned with the GT3 recommendations. A working group made up of French companies (Bnp Paribas, Accor, Crédit Agricole, Danone, etc.)	80%	60%	100%

ENGIE has developed a proactive strategy to strengthen supply chain resilience in a changing geopolitical and regulatory environment. Against the backdrop of international geopolitical tensions, the Group faces logistical delays, price pressures, embargoed countries, human rights regulations (e.g. the Uyghur Forced Labor Prevention Act) and trade barriers (e.g. the US Inflation Reduction Act). In addition, climate risk and the Net Zero Carbon ambition put additional pressure on energy suppliers. The development of traceability and diversity in supply chains is therefore a priority to mitigate CSR and geopolitical risk, while building more sustainable supply chains (see Section 3.9.1.6 "Prevent and manage risks related to non-energy purchases")

The management of these risks gives rise to action plans specific to the procurement categories most at risk and of strategic importance for the Group. These are identified from a risk matrix developed with the assistance of the Category Managers network and the CSR partner: EcoVadis. This matrix

combines the CSR risk of each category, the country risk and market knowledge.

The actions of the Procurement Department focus primarily on the Group's key suppliers – its Strategic, Preferred and Major suppliers – which represents a substantial part of total expenditure (approximately 37%).

In addition, the correct implementation of procurement processes is verified through internal control (see Section 2.3 "Internal control procedures") and internal audit processes.

Finally, the achievement of these ambitious goals is supported by a progressive program of ongoing training within the Procurement function and at the heart of the Group's entities. In 2023, the Procurement Department set up a cross-functional training program (Procurement Academy) providing a set of mandatory training courses in the following areas: Ethics, Sustainability (energy transition and climate change), Health & Safety, Management, Diversity and Inclusion, working conditions and IT security.

3.8 ETHICS AND COMPLIANCE

The Group's senior executives drive and oversee the Group's ethics and compliance policy and ensure that it is properly applied. A message of Zero Tolerance with respect to all ethical shortcomings and, more specifically, to any form of fraud and corruption is regularly communicated by the Chief Executive Officer. All managers at all levels of the Group convey the same message.

ENGIE's principles of action are based on international standards. All the Group's measures to prevent and combat

corruption comply with these. The same is true for the Group's strategy on human rights and its personal data protection program.

The Group has made voluntary anti-corruption commitments. ENGIE adheres to the United Nations Global Compact, the tenth principle of which relates to combating corruption. ENGIE also adheres to the French chapter of the Transparency International NGO.

3.8.1 ETHICS AND COMPLIANCE GOVERNANCE

Ethics and compliance within the Group are overseen by the Board of Directors via its Ethics, Environment and Sustainable Development Committee (EESDC – see Section 4.1.2.4.4).

The Compliance Committee assesses the handling of ethical incidents and monitors the process for updating the Group's ethics and compliance framework. At Group level, it brings together the Corporate Secretariat, the Director of Human Resources and the directors of the following Corporate Departments: Legal, Ethics, Compliance & Privacy, Internal Audit and Internal Control.

The Ethics, Compliance & Privacy Department (ECPD) is attached to the Legal, Ethics and Compliance Department, itself under the authority of the Group Corporate Secretariat. The ECPD oversees the incorporation of ethics into the Group's strategy, management and practices. It proposes ethics and compliance policies and procedures for the Group. It supports their implementation at all levels of the Group. It coordinates the implementation of the Group's vigilance plan (see Section 3.9) and deals with whistleblower reports arising under

the Group procedure which it manages. The ECPD coordinates the network of Ethics & Compliance Officers and ethics correspondents (in 2023: more than 240 people) and Data Privacy Managers (in 2023: more than 130 people) across the entire Group. The majority combined this role with other functions (legal, HR, internal control, etc.).

The Ethics & Compliance Officers and Data Privacy Managers mainly ensure that the Group's Ethics & Compliance and Data Privacy framework are implemented at the level of their entities. Their activities are within the scope of responsibility of the Chief Executive Officer or manager of the entities for which they act.

Since 2018, the ECPD has been the competent department for all matters requiring the establishment of a compliance procedure, and most importantly, a procedure to prevent and combat fraud and corruption. It is also charged with personal data protection, with embargoes and with interest representation.

3.8.2 RISK ASSESSMENT

The assessment of ethical risks is included in the Group's risk analysis process (Enterprise Risk Management – ERM) (see Section 2.1.1). Five ethical risks have been identified: corruption; human rights violation; non-compliance with embargo or export control rules; non-compliance with competition law rules; and fraud. The Group's risk analysis approach also includes data privacy risk. It covers in particular the risk of personal data breaches and the risk of non-compliance with the General Data Protection Regulation (GDPR).

The process for assessing corruption risks, human rights violation risks and data privacy risks uses a common analysis approach for all the Group GBU. In 2023, the Group implemented a new methodology for mapping the risks of corruption and influence peddling in line with the recommendations of the French Anti-Corruption Agency. The risk of human rights violations is analyzed using a Group self-diagnostic scorecard. The Group has also issued guidelines on the assessment of the risk of personal data breaches.

3.8.3 REFERENCE TEXTS

ENGIE's ethics and compliance policy aims to develop an ethics culture and practice based on various reference texts.

3.8.3.1 ENGIE's Ethics Code of Conduct

In 2023, the Group adopted a new Ethics Code of Conduct. This document replaces ENGIE's Ethics Charter and Practical Guide to Ethics and has developed them into an Ethics Code of Conduct that responds to the Group's current ethical and compliance issues and its activities as well as the expectations of its stakeholders.

The Ethics Code of Conduct establishes the framework for the professional conduct of every employee. In particular, on page 8, it specifies ENGIE's ethical commitments. It also presents the concrete actions through which these principles are

implemented. It also describes the Group's ethics and compliance system and organization.

In addition, it includes the Group's decision to refrain from any financing of political activities.

This Ethics Code of Conduct applies to all Group employees. It also applies to relations with all third parties of the Group.

The new Ethics Code of Conduct has been published in 10 languages on ENGIE's website at: <https://www.engie.com/en/group/ethics-and-compliance>

3.8.3.2 The Integrity reference system

The “Integrity” reference system is a collection of policies and procedures for preventing fraud, corruption and influence peddling. All of the ethical assessment procedures were reviewed in 2018 and 2019 and extended in 2021 to cover recruitment activities. Thus, the stakeholders of investment projects, beneficiaries of corporate sponsorship and patronage, suppliers, business consultants and new people

recruited in positions that are the most exposed to the risk of corruption are the subject of enhanced preventive action.

In 2020, the Group overhauled its gifts and invitations policy. It also rolled out a new register of business consultants. Lastly, the Group has created a new gifts and invitations register that was rolled out in 2021. These registers are fully digitized, shared by all the Group's entities and designed as management and monitoring tools.

3.8.3.3 The Human Rights reference system and policy

The “Human Rights” reference system and policy comprise ENGIE's commitments to respect internationally recognized human rights. The system specifies the operational processes for analyzing and managing risks. It thus enables the Group to

be vigilant about the impact of its activities on the human rights of all individuals. The reference system and policy are the cornerstones of the human rights component of the Group's vigilance plan (see also Section 3.9).

3.8.3.4 The Ethics Compliance reference system

The “Ethics Compliance” reference system sets out how the Group implements its ethics and compliance system and measures compliance. It also includes the Group's procedures for complying with rules on embargoes, export controls, and competition law.

Since 2017, the Group has had a specific compliance system in place to monitor interest representation actions. In accordance with the law of December 9, 2016, this system enables Group entities to comply with their obligation to report to the French High Authority for the Transparency of Public Life (Haute Autorité pour la Transparence de la Vie Publique or HATVP). Its scope of application was extended in 2022 to cover local public decision makers.

Since 2017, furthermore, the Group's reference system has also aimed to ensure compliance in terms of personal data

protection, in accordance with the requirements of European Regulation 2016/679 on personal data protection. Against this backdrop, in 2019 the Group introduced a specific policy and procedures.

These were updated in 2022 to improve governance. The new policy was published on ENGIE's website at the following address: <https://www.engie.com/en/group/ethic-and-compliance/data-protection-and-privacy/group-data-privacy-policy>

Guidelines for identifying early warning signs in ethical matters were rolled out in the Group in 2019.

Finally, in 2023, the Group developed a Guide relating to the internal enquiry which was made available to members of the Ethics & Compliance line. This Guide defines a set of internal enquiry guidelines common to all Group entities.

3.8.3.5 Professional codes of conduct

Professional codes of conduct are used to apply ENGIE's ethics commitments to business practices and operations. These codes of conduct include the “Code of conduct in supplier relations,” and the “Code of conduct on lobbying.” These documents are

available on ENGIE's website at the following address: <https://www.engie.com/en/group/ethics-and-compliance/principles-and-commitments>.

3.8.4 WHISTLEBLOWING AND REPORTING OF ETHICS INCIDENTS

The Group policy covering whistleblowers, including the legal requirements of the Sapin 2 law and those of the law on the duty of vigilance, was defined in 2017. This policy complies with Law No. 2022-401 dated March 21, 2022 (“Waserman” law) which transposes into French law European Directive No. 2019/1937 on the protection of whistleblowers. The procedure for collecting alerts via the email address ethics@engie.com and a dedicated telephone number, was set up at the Group level in July 2018. Both channels are outsourced to an external service provider, which is responsible for receiving the alerts. Since January 2019, these channels are available to all of the Group's staff worldwide. Alerts may be received in several languages and the service is available 24/7. Email alerts are systematically and immediately acknowledged by a confirmation of receipt which is sent to the whistleblower. Telephone alerts are answered directly when they are received during office hours (Paris time). When they are received at another time, the external service provider calls the caller back within 24 hours provided they leave their number.

The system is described on the Group's website at the following address: <https://www.engie.com/en/ethics-and-compliance/whistleblowing-system>. It is an addition to the Group's other reporting routes, which can be accessed by any employee and any person outside the Group.

Alerts and managerial reports of ethical failures are monitored via the My Ethics Incident digital tool for collecting ethical incidents, which has been rolled out to all the Group's entities. These alerts and reports cover seven areas: accounting and financial integrity, conflicts of interest, social responsibility and human rights, business ethics, confidential information, the protection of intangible assets, and personal data (for the reporting and processing of data breaches). In 2023, 274 alerts were input as part of the Group's whistleblowing procedure (254 in 2022, 187 in 2021, 201 in 2020, 183 in 2019) and 222 managerial reports of ethical incidents were made to the ECPD (346 in 2022, 277 in 2021, 283 in 2020, 282 in 2019 and 218 in 2018). The Group provides more detailed information on the relevant areas of ethics and the sanctions applied on ENGIE's website at the following address: www.engie.com/en/group/ethics-and-compliance/policies-and-procedures/ethical-compliance-referential.

3.8.5 TRAINING

The Group has implemented a mandatory ethics and compliance training plan for all of its employees. The training plan is tailored to the roles and activities of the employees concerned. It is supported by a guide for mapping the populations most exposed to corruption risk. Since 2020, the Group has also rolled out a new digital tool to monitor the progress at all levels of the digital training provided to Group employees (videos and e-learning). All e-learning courses of the Group's ethics and compliance training plan are accompanied by a test which must be passed to complete the course and which is then included in the statistics of e-learning courses carried out.

All Group employees are required to complete a training path comprising training videos on subjects involving significant ethical issues: gifts, invitations, corruption, whistleblowing and conflicts of interest. The employees who are most exposed to corruption risk, are required to complete a training path specifically for them. This training path is based on the Group's e-learning modules which provide in-depth knowledge of the Group's ethical issues, particularly in relation to fraud, corruption and competition law (at the end of 2023, 43,180 e-learning modules – with test completion – were undertaken). Finally, the managers ("Global Leaders") and members of Executive Committee / Management Committees of entities

must also participate in the seminar on the prevention of fraud and corruption (at the end of 2023, 100% of Global Leaders and 100% of Executive Committee / Management Committee members had taken part in this course). Members of the Ethics & Compliance line are also required to take the same training.

Face-to-face training courses on competition law increased significantly in 2023, particularly for GBU Energy Solutions entities. Training aimed at preventing the risk of fraud and corruption among persons in charge of institutional relations in France and training on personal data protection also continued in 2023 (for example, new training on the French High Authority for the Transparency of Public Life (HATVP) guidelines for advocacy activities of interest, applicable from October 1, 2023, and data privacy training for IT and HR stakeholders). The same was true for training on human rights (see Section 3.9.1.1). Given their particular exposure to the risk of corruption, buyers must follow additional courses including in-person training run jointly by the Procurement Department and the ECPD: "Ethics and supplier relations" and "Due diligence for procurement" (see Section 3.7). Lastly, due diligence training in the recruitment process to prevent the risk of corruption has been rolled out to the Group's HR Division since 2022 and continued in 2023.

3.8.6 CONTROLS AND CERTIFICATIONS

The monitoring of the implementation of the ethics and compliance policy is based on an annual compliance procedure. In this context, the Ethics & Compliance Officers produce an ethics compliance report on the work and progress accomplished by their entity in this area. This report is submitted to the relevant supervising entity. It is accompanied by a compliance letter from the manager certifying their commitment to the application of the ethics and compliance program within the organization for which they are responsible. At the start of the year, a bilateral assessment of the activities and risks of each organizational entity attached to a GBU is carried out by the Ethics Compliance & Privacy Director. The consolidated annual report resulting from this process is submitted to the Executive Committee and to the EESDC.

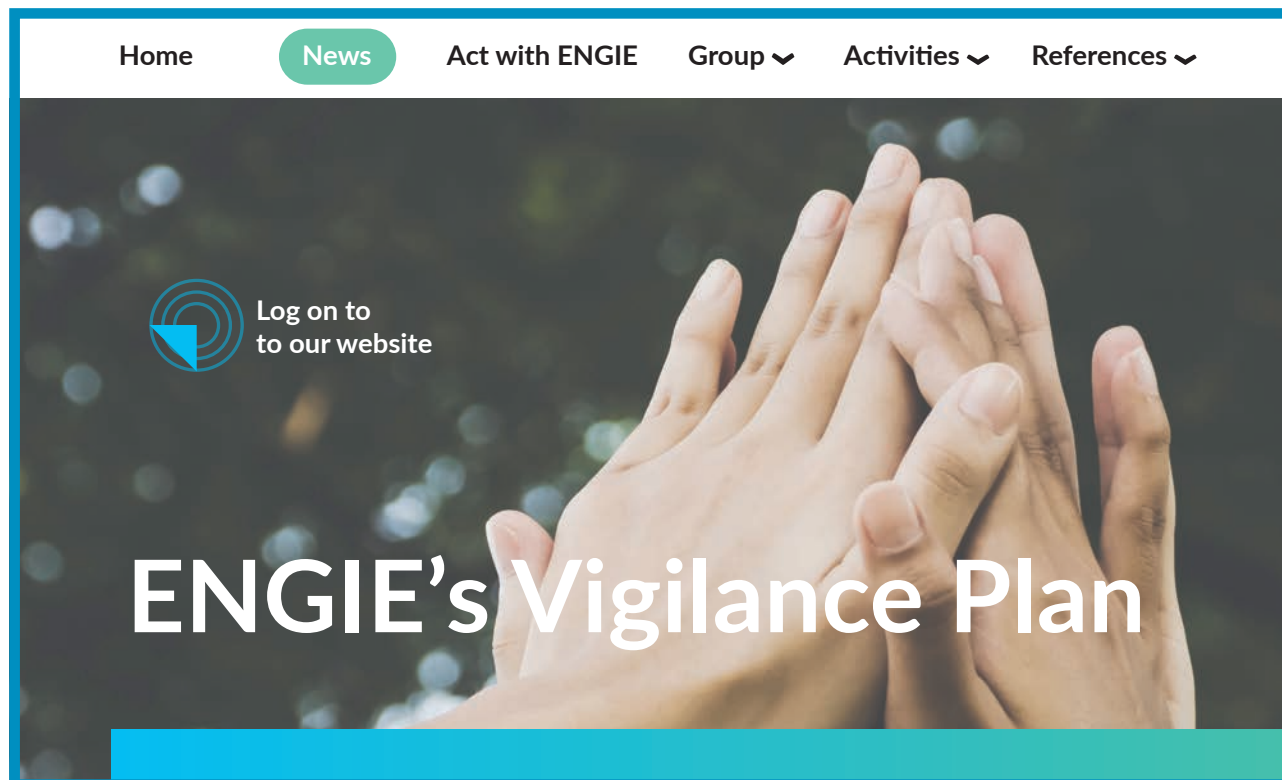
This compliance procedure is part of a broader control procedure. This is based in particular on the annual internal control campaigns which assess the level of implementation of

ethics, embargo and personal data policies. It is also based on policy controls that are built into the internal audit campaigns.

The Group is also engaged in external audits of its ethics and compliance framework. It obtained anti-corruption certification from Mazars and ADIT in 2015. In 2018, ENGIE obtained ISO 37001 (anti-corruption management systems) certification from ETHIC'Intelligence (now "Speeki Europe"), an accredited certification body. This certification was renewed in 2019 and 2020 following supervisory audits. In 2021, ENGIE launched its second ISO 37001 certification audit campaign with the support of EuroCompliance, an accredited certification body. The Group obtained its second ISO 37001 in 2021 which was also renewed in 2022 and 2023. All of these audits were carried out at Group level and in several operating entities that are representative of the Group's activities.

3.9 VIGILANCE PLAN

In accordance with Law no. 2017-399 of March 27, 2017, this section summarizes the Group's vigilance plan. A developed version of the vigilance plan, its progress report, as well as details of the policies and actions are available on the Group's website:



Drawn up in association with ENGIE's international trade union federations in the framework of the new Global Agreement signed in 2022 (see Sections 3.4 "Social information" and 3.9.5.2 "Stakeholder relations"), this plan covers all the measures established by ENGIE S.A. to prevent risks related to its activities and those of its controlled companies. It covers serious violations relating to human rights and fundamental freedoms, the health & safety of individuals and the environment. The Group's adherence to international standards is the minimum basis for commitments that the Group intends to apply wherever it operates.

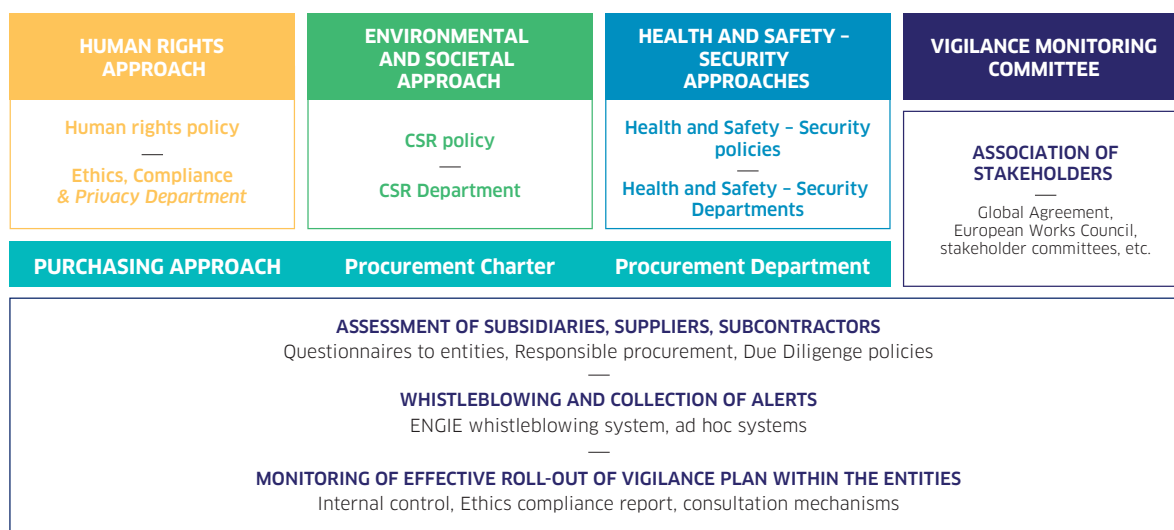
These measures and the common whistleblowing system have already been in use for several years. Completely integrated to the ethics organization, the vigilance plan benefits from steering, governance and dedicated monitoring (see Section 3.9.5).

All Group entities located in Germany subject to Germany's Supply Chain Due Diligence Act (abbreviated in German: LkSG), which came into force in January 2023, comply with the legal requirements.

4 VIGILANCE APPROACHES

Risk identification and management (activities, projects, etc.)

MANAGEMENT ENTRUSTED TO THE ETHICS, COMPLIANCE & PRIVACY DEPARTMENT



3

3.9.1 IDENTIFICATION AND MANAGEMENT OF THE RISKS OF SERIOUS HARM TO INDIVIDUALS AND THE ENVIRONMENT

The Group exercises vigilance through policies that cover all issues and procedures relating to the identification and assessment of risks. Goals and follow-up and assessment processes are put in place on the basis of these procedures.

3.9.1.1 Prevent and manage the risks related to human rights

Governance

ENGIE SA's Ethics, Compliance & Privacy Department, attached to the Legal, Ethics and Compliance Department, itself under the authority of the Corporate Secretariat, is directly responsible for the legal rights component of the vigilance plan. It relies on its network of Ethics and Compliance Officers and ethics correspondents located across the world and on other departments concerned by human rights aspects (see Section 3.8.1).

Risk mapping

The major risks of negative impacts on the human rights of any individual due to the Group's activities are related to the fundamental rights of workers. More generally, challenges relating to human rights for the Group are as follows:

EMPLOYEES' FUNDAMENTAL RIGHTS	RIGHTS OF LOCAL COMMUNITIES	SUBCONTRACTORS / SUPPLIERS / PARTNERS
• Health and safety conditions • Freedom of association • Non-discrimination • Fight against forced labor • Working hours • Housing conditions of workers • Private life	• Health of surrounding populations • Living conditions of surrounding populations (food, water, housing, culture, access to resources, etc.) and the right to a healthy environment • Rehousing of populations • Fight against the suppression of the projects' opponents	• Work and health and safety conditions of subcontractors • Energy supply • Traceability and supply of materials used for the Group's products and services • Best practices of commercial partners in projects

SAFETY CONDITIONS FOR EMPLOYEES AND SITES

- Best practices of private or public security forces in the performance of their security mission, and notably practices relating to the use of force
- Security conditions of employees in at-risk countries

Details regarding risks are available on the ENGIE Group's website at the following address: www.engie.com/en/group/ethics-and-compliance/policies-and-procedures/human-rights-referential

Human rights policy

The Group's human rights policy, adopted in 2014 and constantly evolving, specifies the Group's commitments and provides for regular processes to identify and manage risks. In particular, every year, the entities must assess their activities with regard to their impact on human rights, via a dedicated self-diagnostic scorecard (see Section 3.8.2). They must also assess any new business activity via a dedicated scorecard designed to identify the risk factors specific to the planned activity.

Risks are assessed by country, the presence of subcontracting, business, characteristics relating to workers, the presence of populations where risk is heightened if they are vulnerable, the products / services used, use of armed security forces, and the type of sales relations. The assessment of third parties (suppliers, subcontractors, partners, contractors, etc.) explicitly including human rights (see Section 3.9.3) as well as the whistleblowing system (see Section 3.9.4), is also used to identify risks.

The Group's human rights policy and other detailed information are available on the Group's website at the address mentioned above.

Risk management measures

The entities in two major regions, South America (SOUTHAM) and Asia - Middle East - Africa (AMEA), along with Global Energy Management & Sales (GEMS) and Tractebel, saw a change in risk levels relating to human rights, either because of their country of activity or the sector in which they do business (gross risk). For each identified risk, entities define and implement specific action plans to manage those risks at the operational level. These action plans are described and updated regularly on the Group's website at the address mentioned above.

In addition to these risk management measures defined and implemented locally by the Group's entities are more global actions. The application of the Group's human rights policy ensures this risk management for all the Group's human rights issues. Examples of these risk management measures illustrating the main categories of human rights issues identified for the Group are presented below.

The Global Agreement on fundamental social rights and social responsibility signed in 2022 by ENGIE and the Group's social partners (see Sections 3.4 "Social information" and 3.9.5.2 "Stakeholder relations") also contributes to the management of risks related, for example, to the fundamental rights of workers, health & safety at work and to suppliers and subcontractors.

Fundamental rights of workers

Prevent the risk of harassment and discrimination

The prevention and combating of harassment and all forms of discrimination is applied both within the Group and for the benefit of the subcontractors' employees. For example, in 2021 and 2022, the Group rolled out guides to reaffirm the principle of zero tolerance in all parts of the world:

- a guide against all forms of discrimination against LGBTQ+ people;
- a guide on combating sexual harassment and sexist action.

Prevent the risks related to modern slavery

The Group shares the objectives of the British Modern Slavery Act and takes various steps to ensure that no modern slavery practices (including slavery, forced labor and human trafficking) are used in its operations and those of its supply chain. ENGIE's declaration on modern slavery is available at the address mentioned above.

Other risk management measures related to the fundamental rights of workers are elaborated on in the ENGIE Global Agreement and Sections 3.9.1.2 "Prevent and manage risks related to health & safety in the workplace" and 3.9.1.3 "Prevent and manage risks related to personal security."

Rights of local communities

Prevent the risks of violation of the rights of local communities

The Group is particularly attentive to the impact of its activities on local communities. It specifically takes into account the situations of vulnerable people (such as indigenous communities). To do this, the Group assesses the potential impact of its activity on communities and ensures that their expectations are taken into account through dialog and consultation (see Section 3.9.5.2).

Employee and site security conditions

Prevent the risk of disproportionate use of force

In order to prevent the risk of disproportionate use of force, the Group's requirements include raising awareness among security managers and mandatory training of the staff of security service providers.

Other health, safety and security risk management measures are elaborated on in the ENGIE Global Agreement and Sections 3.9.1.2 "Prevent and manage risks related to health & safety in the workplace" and 3.9.1.3 "Prevent and manage risks related to personal security."

Subcontracting, suppliers, partners

Prevent the risk of forced labor practices in the Group's supply chains located in China

The Group does not wish to procure supplies from Chinese manufacturers that are unable to provide proof that they have not used forced labor. In 2020, the Group introduced a specific heightened vigilance action plan to identify and manage these risks. The Group has agreed to ensure compliance with international laws and actively monitors the situation to ensure that no forced labor is used anywhere along its supply chain. In 2023, the Group continued its enhanced vigilance activities (see also Section 2.2.5.1).

The main measures implemented include:

- in-depth due diligence on suppliers carried out by independent experts;
- supply chain evidence requested from suppliers;
- written commitment from suppliers not to use forced labor;
- sending out questionnaires in which suppliers have to provide evidence that they ban forced labor;
- enhanced contractual clauses (general audit clause, breach of contract in case of failure by suppliers to meet their obligations, supplier's guarantee to comply with local and international regulations governing forced labor, from the procurement of commodities through to the delivery of a product);
- participation in several sector initiatives in solar and wind to share and help improve risk management practices.

Prevent the risk of violation of the fundamental rights of workers in ENGIE's customer relations centers located abroad

The Group began to roll out an action plan in one of its entities in 2022. This plan targets the Group's customer relation centers located abroad and is aimed at assessing the actual working conditions of workers in consultation with them. In 2023, for example, controls to ensure the implementation of the requirements were conducted directly on site in certain customer relations centers.

Other risk management measures related to business relations are elaborated on in the ENGIE Global Agreement and Sections 3.9.1.2 "Prevent and manage risks related to health & safety in the workplace," 3.9.1.5 "Prevent and manage risks related to energy supply," 3.9.1.6 "Prevent and manage risks related to personal security" and 3.9.3 "Third-party assessment."

More detailed information on risk management measures is also available on the Group's website: <https://www.engie.com/en/ethics-and-compliance/vigilance-plan>.

Awareness-raising tools

A face-to-face training course on the Group's human rights approach was developed in 2019. Open to all, it particularly targets operational staff and managers directly concerned by this topic. Since 2022, individuals in positions particularly exposed to human rights risks have been identified and a specifically dedicated training plan was launched. An e-learning module on human rights for all employees has been also in use for several years now.

Performance monitoring and measurement

The monitoring of the application of these processes is incorporated into the ethics compliance report (quantitative and qualitative indicators) and into the internal control system (see Section 3.8.6).

2023 Results	2,228 employees trained in person on human rights, around 57% of whom were from operational functions, and around half of these from at-risk entities, and 16,520 employees trained by e-learning.
Internal control (see Section 2.3)	83.9% of the Group's entities assessed the roll-out of the vigilance plan at their level as effective ⁽¹⁾ . 97.5% of the entities that assessed the roll-out of the human rights policy considered it to be effective ⁽¹⁾ .
Ethics compliance report	95%: Coverage of the annual human rights risk sheet. 100%: Number of due diligence procedures (with human rights risk) on partners in the context of the Group's investment committees

(1) Maximum level 4 according to the internal control standards.

In 2022, the Group signed a new Global Agreement relating to fundamental social rights and social responsibility. The Agreement also includes a monitoring of commitments:

Group commitments	Monitoring (2023 figures)
Health & safety (see Section 3.4.6)	1.8 (representing an improvement compared with 2022: 2.0): lost time work-related injury frequency rate for employees and subcontractors working on sites with controlled access 0.019 (0.014 in 2022): fatality rate (target of zero each year)
ENGIE Care program (minimum level of social protection for all employees worldwide, see Section 3.4.4.1.2)	73.5% (66.5% in 2022) of entities (representing 90.7% of employees): fully paid maternity leave (14 weeks) 40% (27.7% in 2022) of entities (representing 62.3% of employees): fully paid paternity leave (four weeks) 97.2% (94.6% in 2022) of employees: 12 months' gross salary paid in the event of death 98.6% (97.2% in 2022) of employees: reimbursement of 75% of costs in the event of hospitalization 87% (79.2% in 2022) of employees: 12 months' gross salary paid in the event of permanent disability
Gender diversity: 50% of female managers (see Section 3.4.2.2.2)	31.2% (29.9% in 2022): percentage of female managers
Gender pay equity (see Section 3.4.2.3.2)	1.92% (1.73% in 2022): pay difference between men and women

3.9.1.2 Prevent and manage risks related to health & safety in the workplace

Health & safety management system

Protecting the health & safety of the people working for the Group is an absolute priority. In order to achieve its objectives in this area, the Group has put in place the following provisions:

- a health & safety policy that identifies the issues, sets ambitions and defines the levers for action;
- a dedicated governance system, incorporating the presentation of health & safety results to the Executive Committee, the EESDC and the Board of Directors;

- Group Rules and thematic standards that define the requirements to be respected by entities and operators, including employees, subcontractors or temporary workers;
- action plans designed to control risks including training of employees and raising awareness among operators;
- quantitative reporting in the form of indicators and qualitative reporting enabling the escalation and analysis of incidents and accidents, as well as events organized by the entities;

- actions to verify implementation in the field of the Group's expectations in the form of safety visits, audits and inspections.

The main provisions implemented in 2023 are described below, and in Section 3.4.6 "Health & safety policy."

Governance

Occupational health & safety is led by the Group Health & Safety Department in accordance with its health & safety policy.

A Group Health & Safety Management Committee chaired by the Group's Health & Safety Vice President, including the health & safety managers of the four GBU and of Nuclear,

meets every fortnight. The role of this committee is to define the indicators to be monitored and the objectives, to decide on actions to be implemented and to ensure the operational roll-out of the Group's health & safety transformation plan, ENGIE One Safety.

Risk mapping

The mapping of risks relating to health & safety includes both risks of harm to the health & safety of people working for the Group (employees, temporary workers, subcontractors, etc.) and risks relating to the process safety of the Group's industrial facilities or those for which the Group provides maintenance and / or operates on behalf of customers.

MAPPING OF HEALTH AND SAFETY AND PROCESS SAFETY RISKS

RISKS TO PERSONAL HEALTH AND SAFETY		
OCCUPATIONAL ACCIDENTS	HARM TO HEALTH	INDUSTRIAL ACCIDENTS
Risks related to safety: • examples of risks: falls from height, road accidents, working with vehicles or moving equipment, electric shocks, electrocution, explosion, exposure to high pressures, collapsing trenches, fire, acute poisoning, suffocation, lack of oxygen, injuries relating to the use of tools or machinery, the lifting of equipment, falling objects, tools or equipment.	Risks related to the context of execution of activities: • examples of risks to health: musculoskeletal disorders, psychosocial risks, exposure to carcinogenic, mutagenic or reprotoxic products.	Risks related to industrial processes Examples of activities: • operation of LNG terminals, of gas underground storage sites, of gas transmission and distribution networks, of boiler rooms and plants, of hydro dams, of heating networks of wind farms; • services at a customer's industrial facility; • construction of infrastructures.

Health & safety at work policy

The Group's health & safety policy sets out the key principles for the management of health & safety. More information on the policy is available on the Group's website at <https://www.engie.com/en/engagements/global-care>.

Due to the number of fatal accidents in recent years, the Group decided to improve its health & safety at work rules and practices by entrusting an expert consultant with assessing its health & safety management system two years ago and analyzing deviations from best practices implemented by the most efficient industrial players in this field.

The assessment carried out by the consultant identified the Group's strong points and resulted in the issue of a certain number of recommendations aimed at permanently eradicating serious and fatal accidents.

Based on these recommendations, the analysis carried out internally and feedback from operating entities, the Group defined a major health & safety transformation plan called ENGIE One Safety, which will be gradually rolled out until the end of 2024.

Risk management measures

The main risk management measures implemented in 2023 as part of the ENGIE One Safety transformation plan are:

- further strengthening of the Group Rules on health & safety, drawing on best practices from an external benchmark;
- reinforcement of the managerial safety rituals: the Managerial Safety Visit (MSV), the Life Saving Check (LSC),

the Joint Safety Tour (JST), the health & safety toolbox talks, the safety performance review (see Section 3.4.6.3.4);

- the design of a new method of training-coaching for managers so that managerial safety rituals have the expected outcome on the safety behavior of the teams on the ground, including that of subcontractors; the design of this training incorporates the feedback collected following the test carried out in 2022 on seven pilots representative of the Group's activities and its geographic areas;
- development of a new standard for implementing the Live Saving Rules, describing the technical requirements to be met for each Live Saving Rule;
- development of a new standard dedicated to the management of health & safety risks in industrial projects.

The other measures intended to ensure the health & safety of individuals working for the Group are presented in Section 3.4.6 "Health & safety policy."

Awareness-raising tools

In 2023, the Group developed and disseminated several awareness-raising tools to improve health & safety at work:

- circulation of the "Safety Essentials" key behaviors that everyone must adopt to prevent serious and fatal accidents (Live Saving Rules, Stop the Work, the Last Minute Risk Assessment, escalation of incidents, shared vigilance); these Safety Essentials were circulated on World Safety Day in April;

- provision of the “ENGIE One Safety Induction” e-learning course, for all operators, which aims to embed the Safety Essentials into daily practices;
- revision of the Prevention News newsletter dedicated to accident prevention in order to improve its relevance and content;
- publication of a new No Mind at Risk newsletter aimed at improving well-being at work and preventing psychosocial risks.

Performance monitoring and measurement

Several systems have been implemented to assess and monitor the Group's performance in terms of health & safety at work, in addition to the measures put in place by the entities.

The Group has been implementing health & safety reporting for several years to monitor its performance in this field through quantitative indicators. In 2023, the Group published a new version of its health & safety reporting framework in order to incorporate new proactive indicators (known as “leading KPIs”) defined as part of the ENGIE One Safety transformation plan.

In addition, in 2023, the Group revised its internal control framework dedicated to health & safety at work (INCOME / COR8a) by identifying nine major themes which appear to require control to achieve the goal of zero serious and fatal accidents (e.g. health & safety of subcontractors, compliance with Life Saving Rules, Fair Culture in health & safety at work).

Monitoring of the Group's health & safety performance is carried out by the Group's various governing bodies:

- the Group Health & Safety Management Committee chaired by the Group's Health & Safety Vice-President;
- the Executive Committee;
- the Ethics, Environment and Sustainable Development Committee (EESDC);
- the Board of Directors.

Finally, the Group has defined and implemented a new internal audit process to verify the control of major risks in the entities, with a view to avoiding serious and fatal accidents. It involves the identification of good practices and improvement actions for implementation.

3.9.1.3 Prevent and manage risks related to personal security

The Group's Security and Economic Intelligence Department is notably responsible for ensuring that people are protected. It brings together and leads a network of security managers who define and coordinate the implementation of the ENGIE's Group Security policy.

The “protection of individuals against malicious acts” section of ENGIE's Group Security policy is governed by Law No.2017-399 of March 27, 2017, on the duty of vigilance of parent companies and contractors. This duty of protection applies to all employees, regardless of their status, and notably those who are internationally mobile.

Malicious threats and acts targeting individuals form an integral part of the security risks included in the company's risk catalog (ERM / Enterprise Risk Management). Security incidents are recorded in a Group incident reporting tool (MySecurityIncident), brought to the attention of the security team and are systematically dealt with.

The security network pays particular attention to the respect for human rights in security activities and implements measures aimed at preventing any risk of disproportionate use of force. For this reason, contracts with care-taking and private security firms always include the Group's ethics and sustainable development clause which appears in the general procurement conditions. Moreover, these firms are always subject to checks (due diligence) before they are used.

Security managers are advised by the Security department, which regularly reminds them of their obligations in this area. Finally, security players, working closely with the data privacy teams, ensure that General Data Protection Regulation (GDPR) rules and local laws relating to recordings and the conservation of video protection data are also strictly adhered to.

3.9.1.4 Prevent and manage environmental and societal risks

Governance

The CSR Department, reporting to the Executive Vice President in charge of Finance, Procurement and CSR, addresses Climate, Nature and Societal challenges at Group level. It leads and coordinates a network of CSR and environmental correspondents responsible for the proper implementation of policies, compliance with objectives and performance measurement.

Risk mapping

From an environmental perspective, the major risk for the Group is climate risk, followed by biodiversity, water and pollution risks. Climate risk is analyzed through the double dimension of mitigation (annually and quarterly) and adaptation (annually). Other environmental risks are analyzed annually. These environmental risks are addressed both globally and locally in order to identify projects and sites at risk, and to establish action plans.

From a societal point of view, the risks analyzed consist of the impact of activities on local communities and their social

consequences. The risk analysis is based on a mapping of stakeholders.

Special attention is paid to project development with an analysis of environmental and societal risks as far upstream as possible of development in order to avoid impacts as much as possible. The result of the risk analysis is presented in the form of a matrix, containing 10 criteria, analyzed during the validation of projects in the Investment Committee. In 2023, this process applies to all projects submitted for validation by the GBU, the Group Executive Committee or the Board of Directors. The aim is to cover all projects, regardless of their size, by the end of 2025. The themes covered by the CSR matrix are: climate change mitigation, climate change adaptation, biodiversity, water and oceans, air pollution, the circular economy, stakeholders, workers' social rights, responsible procurement and controversies. The criteria are detailed on ENGIE's website at <https://www.engie.com/en/analysts/governance/duty-of-vigilance-environmental-societal-risks>.

ENVIRONMENTAL RISKS

- Climate change mitigation (GHG)
- Adaptation to climate change
- Biodiversity and the rehabilitation of ecosystems
- Freshwater and oceans
- Pollution
- Land use

SOCIETAL RISKS

- Relations with local and indigenous communities
- Training, employee retraining
- Right to operate in a territory
- Affordable business offers

CSR policy

The Group's CSR Policy guides the vigilance process with regard to environmental and social matters (see Section 3.1.1). Environmental and societal risks are analyzed periodically at every level of the company. This policy is deployed in each Global Business Unit (GBU), subsidiary, and site. The implementation of the policy is monitored through Group objectives related to the identified risks (see Section 3.3). The progress of these objectives is measured annually and the results are presented and commented on by the Executive Committee and EESDC. For climate change risk mitigation, in addition to the measurement of annual performance, quarterly reviews are carried out to ensure that the results are in line with the defined trajectories. The data are reviewed annually by the Statutory Auditors through audits and audit work on consolidation levels. Other environmental and societal risks are analyzed through compliance with objectives and the proper implementation of action plans. The implementation of the policy, objectives and action plans is also subject to an annual internal control process. The results are presented to the Audit Committee.

Risk management measures**Climate**

ENGIE fully recognizes the threat posed by climate change and the control of its CO₂ emissions is a major issue for the Group. ENGIE has thus set emission reduction objectives compatible with a GHG emission trajectory aligned with the Paris Agreement; ENGIE committed, in May 2021, to the Net Zero Carbon by 2045 objective for all of its direct and indirect emissions; it has also set a new objective for four countries (including Brazil) to be Net Zero Carbon by 2030. This objective should be achieved by following a "well-below 2°C" trajectory certified by SBTi, with intermediate milestones, notably by 2030, and new objectives related to the intensity of sales and electricity production. Other actions have been implemented such as the study of climate risk on six indicators (heatwave, flood, drought, extreme wind, forest fire and landslide) with adaptation plans where the risk is material, the implementation of a Quarterly Business Review to monitor CO₂ budgets, the extension of the scope of the medium-term CO₂ plan to monitor climate trajectories and work toward a carbon storage trajectory by 2030 and then 2045.

To date, the Group has taken visible measures:

- the rollout of the coal exit plan by 2027 at the latest, with the following order of merit: closure, conversion, then, if this is not possible, sale, ensuring continuous dialog with stakeholders (ENGIE's fair transition policy, see Section 3.6.3). The exit plan is progressing rapidly; centralized coal-fired power capacity dropped from 7.2 GW in 2017 to 2.1 GW in 2023, and emissions from coal use in energy generation (scope 1 and 3.15) decreased from 41.3 Mt in 2017 to 1.5 Mt in 2023);

- reducing the carbon intensity of electricity production;
- reducing emissions related to the use of products sold drastically by 2045;
- the alignment of future investments with the Group's carbon ambition;
- the allocation of carbon budgets to each GBU; and
- the assessment of management teams related to the achievement of the Net Zero Carbon objectives.

ENGIE's climate trajectory is set out in the 2024 Climate Notebook included in the integrated report (<https://www.engie.com/en/group/social-responsibility/csr-publications>). ENGIE's decarbonization strategy within its value chain is based on three pillars "Reduce-Avoid-Store," consistent with the Net Zero Initiative methodological framework. Firstly, the Group aims to reduce direct and indirect emissions from its activities by at least 90% compared to 2017, based on three main drivers: coal exit by 2027, development of renewable electricity production activities and development of the production and sale of green gases, particularly biomethane and hydrogen. This emission reduction trajectory is closely controlled by indicators associated with public targets that cover 99% of ENGIE's carbon footprint (scopes 1, 2 and 3).

In order to achieve its CO₂ emission reduction targets, the Group has developed tools on both long-term strategic projections and investment decisions, as well as on infra-annual operational management. ENGIE management has thus defined limits not to be exceeded on the main GHG emissions items of its activities (energy, gas and electricity generation) according to a well-below 2°C SBTi trajectory. They are set as milestones throughout the Group's Net Zero Carbon trajectory (2025, 2030, 2045) and allocated to each GBU. The monitoring of these CO₂ limits is then ensured each year as part of the Medium Term Plan, through which the GBUs develop their decarbonization business strategy so as not to exceed the limits set (budget N+1, 2025, 2030 and 2045 limits). Since 2023, infra-annual monitoring of emissions has been carried out via a quarterly survey of GHG indicators. It is integrated into the managerial dialog on operational and financial performance as part of the Quarterly Business Reviews. In addition, any new investment decisions must be made in accordance with the carbon budgets allocated to the GBUs. In parallel with these climate change mitigation efforts, the Group is also adapting to the impacts this will have on its activities, in line with climate science projections. This includes integrating climate change adaptation into the risk management process.

Every year, the Group communicates on the progress of its transition plan through the Climate Notebook and reports to its shareholders through a specific item on the agenda of the Shareholders' Meeting since 2023.

Nature

The environmental policy also aims to institute action plans at various levels to avoid, reduce, and if necessary, offset the environmental impacts of the Group's activities. These action plans are audited annually and are subject to a 100% rollout target for projects, sites and activities by 2030.

The nature-related objectives cover: the preservation of biodiversity, the consumption of fresh water, the reduction of atmospheric pollutant emissions and the reduction of waste generation.

Societal

The societal policy is focused on stakeholder engagement. Its implementation includes a toolbox, including a tool for Results from e-learning participation:

e-learning courses proposed	Number of participants since the launch
Net Zero Carbon ambition (2021)	6628
Business change maker (2021)	1,302
CO ₂ killer (2021)	1,642
People of the world (2021)	1,252
Introduction to biodiversity (November 2021)	3,797
Stakeholder engagement (March 2022)	1,144
CSR matrix (April 2022)	391
Digital Responsibility (June 2022)	3,575
TOTAL	19,731

Performance monitoring and measurement

The performance of climate change mitigation, characterized by compliance with the 2030 emission reduction trajectory, is monitored quarterly as part of the Quarterly Business Reviews and annually as part of the non-financial performance statement.

Environmental and societal performance is also measured annually and presented to the Executive Committee and EESDC. An internal control system, as well as audits by the Statutory Auditors of non-financial performance, make it possible to control the implementation of the process.

The Group updated its act4nature commitments in 2023, identified good practices in nature-based solutions and continued the rollout of biodiversity frescoes. It has also set a new objective on water.

mapping stakeholders and supporting the development of associated action plans, training programs and a center of expertise. This policy also covers transition issues through its four areas: employees, customers, regions and suppliers.

Awareness-raising tools

E-learning modules covering the climate, biodiversity, stakeholder engagement and the CSR matrix in investment decisions have been developed since 2021 with the Sustainability Academy and target, more specifically, operational employees and managers who are directly concerned by this subject.

Through the fair transition, the Group has worked on its key indicators following the 2022 Stakeholders' Committee and is actively involved in the negotiation at European sectoral level of an agreement on the fair transition in the gas sector between the sectoral trade union unions EPSU and IndustriAll and the association of gas professionals Eurogas, under the aegis of the European Commission.

In view of regulatory developments, particularly European ones with the entry into force of the Corporate Sustainability Reporting Directive (CSRD), ENGIE will gradually strengthen its risk analysis system, as well as the control tools, in 2024 and 2025.

3.9.1.5 Prevent and manage risks related to energy supply

The main challenges for the Group relating to energy supply (biomass, gas, LNG, etc.) are as follows:

CHALLENGES IN THE ENERGY SUPPLY CHAIN (PRODUCTION, TRANSMISSION, ETC.)

HUMAN RIGHTS	ENVIRONMENTAL
- Forced labor, child labor (e.g.: equipment production, mining) - Rights of local communities and indigenous populations (e.g. land rights, right to free and informed consent, right to resources, right to health) - Health and safety of workers and local communities (e.g. the impact of production operations, protective equipment, chemical products used, risk of explosion, emissions)	- Climate change (e.g. CO₂ / methane emissions, carbon footprint, deforestation, use of fossil fuels) - Water scarcity and quality (e.g. the use of drinking water, water requirements, the overuse of water, use of chemical products) - Air, water and soil pollution (e.g. chemical products, heavy metals, residues, waste management) - Biodiversity (e.g. risk to ecosystems, risk to flora and fauna, to ecological corridors, deforestation, the use of agricultural land)

The Group has identified risks relating to the energy supply chain as a specific issue of vigilance for the Group. The entities responsible for these purchases manage these risks directly, in accordance with the Group's reporting rules and governance, and identify the risks specific to each of their activities by energy source, at the country and energy supplier level.

The Group's governance structure ensures that the duty of vigilance is included in decision-making processes. The Group has also systematized the supply chain risk assessment approach, based on the 3P (People, Planet and Profit) approach.

More generally, entities implement the following prevention and risk management measures:

- entities adopt, where necessary, mitigation measures and contractual clauses adapted to the identified risks (e.g. specific performance clauses for the carbon footprint and methane emissions) in their contracts with suppliers;
- they include an ethics and CSR clause in their contracts, which also allows them to terminate a contract in the event of a breach of these obligations by the third party;

- they apply the human rights policy, ethical due diligence policies, environmental and societal policies, as well as the Group's other policies;
- they ensure the ESG certification of certain suppliers and energy sources (e.g. biomass) as well as the presence of guarantees of origin;
- they carry out onsite audits at certain suppliers;
- they take part in bilateral and sector ESG working groups;
- they enter into gas procurement agreements that are compatible with the Group's carbon trajectory;
- in relation to shale gas, the Group carries out extensive social and environmental due diligence and chooses, among producers, those who are able to offer the best guarantees in terms of traceability of emissions and monitoring of the social and environmental performance of their activity;
- The Group continues its strategy to withdraw from the coal business (in Europe by 2025 and worldwide by 2027).

3.9.1.6 Prevent and manage risks related to non-energy purchases

Non-energy purchases cover all equipment supply contracts and the provision of services and works. In this regard, the Group's procurement reference system uses the term Supplier to refer to subcontractors and equipment suppliers.

Governance

The Group Procurement Department, reporting to the Executive Vice President in charge of Finance, Procurement and CSR, is responsible for the Group's performance, sustainability and competitiveness, thanks to the selection of high-performance, innovative suppliers who have a positive impact on sustainable development. The Procurement Department is organized through three levels:

- the Procurement Department in charge of the management category defines the governance, tools and performance objectives of the division;
- the regional hubs, led by a Regional Procurement Director, are responsible for organizing synergies and ensuring the

standardization of processes across countries with the support of shared service centers;

- countries headed up by local procurement managers responsible for operational procurement.

Risk mapping

The sustainability of procurement is based on three pillars:

- the impact of procurement on carbon emissions and climate. Procurement has a key role in achieving the Group's decarbonization commitments (Net Zero Carbon in 2045, well below 2°C in 2030 trajectory, etc.).
- the impact of procurement on nature;
- the human impact of procurement (inclusive procurement, impact on communities, human rights, health, etc.).

Six procurement categories are currently considered high risk in terms of human rights, health & safety and / or their environmental impact. These procurement categories are listed below:

PROCUREMENT CATEGORIES	SEVERE RISKS IDENTIFIED	ACTION PLANS
• Solar panels • Batteries	Human / environmental rights Environmental / human rights	Contractual provisions reinforced, new suppliers located in lower risk countries, ethical audits, sector initiatives, etc. (see Sections 3.9.1.1 and 2.2.5.1)
• Wind power	Human / environmental rights	Contractual provisions reinforced, ethical audits, sector initiatives, etc. (see Sections 3.9.1.1 and 2.2.5.1)
• Electrical equipment	Human Rights	Social audits and sourcing of new suppliers
• Workwear	Human Rights	Social audits and diversification (Brazil for example)
• IT equipment (PCs, printers, etc.)	Human Rights	Diversification of the panel of suppliers thanks to relocation to the United States and Europe
• Turnkey EPC contracts	Health and safety / human rights	Reinforcement of health and safety rules and exclusion of suppliers who do not respect these rules Ethical audits on construction sites

Since 2020, particular attention has been paid to purchases that may be linked to forced labor in China. The principal measures taken to identify and manage these risks are presented in Section 3.9.1.1.

Procurement Charter and risk management measures

The identification and management of risks are ensured by the implementation of ENGIE's Procurement vigilance process through:

- risk mapping developed on the basis of data provided by the CSR partner EcoVadis (risks by Industry and country risks) and analysis of the procurement categories carried out by the Category Managers network ⁽¹⁾;
- a Supplier selection process that relies in particular on a CSR assessment (EcoVadis), the implementation of the due diligence policy (see Section 3.9.3), the implementation of associated management plans taking into account Supplier eligibility criteria, and the measurement of performance delivered by suppliers and associated improvement plans. These plans may include, for example, audits, specific contractual provisions to limit risk, an ethical clause, etc. A risk reduction plan is systematically put in place for Suppliers with an EcoVadis rating of less than 45/100;
- a Procurement management system structured around:
 - a Procurement Charter which defines ENGIE's commitments and requirements with regard to its Suppliers in terms of human rights, health, safety, ethics and sustainability (carbon, environment, circularity);
 - a Procurement Governance which includes due diligence obligations for key Suppliers for the Group and entities, the implementation of the Code of Conduct for Supplier Relations, and an analysis of ethical risks that must be carried out within each entity.

These principles and rules are set out in the operational procurement processes that include the requirements of the Ethical Code of Conduct (which replaced the Ethics Charter in 2023), the Corporate Social Responsibility Policy, the health & safety policy, the Code of Conduct for Relations with Suppliers, the Due Diligence Policy for Direct Suppliers and Subcontractors. (see Section 3.7 "Procurement, subcontracting and suppliers") and the Subcontracting Policy. These requirements apply to the entire supply chain and are incorporated into the mandatory ethics and CSR clause in all ENGIE contracts.

- a whistleblowing and reporting system which is also open to persons outside the Group (see Section 3.9.4).

The implementation of the procurement component of the vigilance plan is part of the Procurement Department's strategy to strengthen supply chain resilience. The development of regulations on human rights and concomitant trade barriers leads to the development of traceability and diversity of the Group's supply chains (see Section 3.7). In 2023, ethical audits on the rights and working conditions of employees were conducted in parallel with quality audits carried out at the facilities of certain Suppliers. This audit program was initially rolled out on the solar panel and wind turbine categories and will be gradually extended to all the severe risk procurement categories identified above.

Awareness-raising tools

A Procurement Academy which provides a set of mandatory training courses for the Procurement Division. Face-to-face and videoconferencing sessions are supplemented by the delivery of online modules via Ulearn, the Group's training Intranet. The topics covered are sustainable development, ethics, hygiene, health & safety, human rights, management, diversity and IT security. As a population particularly exposed to ethical risks, all members of the Procurement Division must follow an enhanced ethical training plan. In particular, this includes classroom-based training courses on "Ethics and Supplier Relations in Practice" and three digital training modules: Fraud and Corruption, Zero Tolerance; Our Group, Our Ethics; and Competition Law. In 2023, 84% of buyers had completed mandatory training courses.

Performance monitoring and measurement

The proper implementation of these processes is verified via the INCOME internal control program (see Section 2.3). With 30 different controls, the INCOME PRO reference system covers all procurement processes. Moreover, the Group Procurement Department works in partnership with the Internal Audit Department to ensure the monitoring of corrective action plans recommended by the latter. In 2023, 88.2% of the INCOME controls carried out by the Group's entities assessed the rollout of the procurement processes at their level as effective.

More information is provided on ENGIE's website at <https://www.engie.com/en/group/suppliers/sustainable-purchasing-policy>.

3.9.2 SITUATION RELATED TO RUSSIA AND UKRAINE

The Group has no industrial activity in Russia and no investment projects are underway on Russian territory. The Group closed its representative office in Moscow in 2022. One employee was based in Ukraine and left the country at the

beginning of the Russian invasion, in February 2022. Moreover, the Group has no activities in Crimea, the Donbass or the Louhansk Oblast.

3.9.3 THIRD-PARTY ASSESSMENT

Due diligence is carried out on third parties (suppliers, subcontractors, partners, contractors, etc.) in line with due diligence policies, as described on ENGIE's website: <https://www.engie.com/en/ethics-and-compliance/vigilance-plan/third-parties>. In particular, a first level of due diligence is carried out internally, using public databases or specialized tools. In the event that this analysis reveals risks, ENGIE performs a level 2 due diligence either via the Due Diligence Bureau of the Group's Ethics, Compliance & Privacy Department or via external service providers.

In 2023, 100% of the partners in the Group's investment projects were subject to due diligence, including a systematic study of "vigilance" topics by the Ethics Line.

Directly or indirectly, 100% of the Ethics & Compliance Officers have access to a specialist due diligence tool. In 2023, the Group's Ethics & Compliance Officers and ethics correspondents declared more than 20,000 level one due diligence searches performed using the due diligence tools.

(1) Category Managers are responsible for managing one or more Group procurement categories. As such, they manage ENGIE's key Suppliers and implement applicable contracts across all ENGIE entities.

In addition, the Group's new preferred and major strategic Suppliers are automatically assessed by the Procurement Line via due diligence carried out by the Category Managers and Chief Procurement Officers before contracting takes place. The Group has set up a dedicated team in charge of carrying out the due diligence of key Suppliers and has equipped itself with a new digital tool providing an ethical risk score covering five

dimensions: country risk, activities at risk, politically exposed persons, sanctions and controversies. ENGIE also uses EcoVadis for environmental aspects, human rights and ethics. In 2023, approximately 1,100 recurring key Suppliers (Strategic, Preferred and Major) and at least 1,180 other suppliers of Group entities exposed to high ethical risks were subject to due diligence.

3.9.4 WHISTLEBLOWING AND COLLECTION OF ALERTS

The whistleblowing system has been open to all employees, permanent or temporary, and to all external stakeholders, since January 2019. An external service provider forwards the anonymous report to the Group for processing (see

Section 3.8.4). In 2023, 274 alerts were received via the system, 82 of which concern risk categories related to the duty of vigilance. They can be summarized as follows:

Allegations of harassment*	Allegations relating to health & safety	Allegations relating to working practices	Allegations of discrimination	Questions related to the environment and the rights of communities
68	13	11	18	7

* There were 56 allegations of harassment and four allegations of sexual harassment. Eight allegations of sexual harassment were also identified within the management system.

As for all of the alerts, alerts relating to allegations of discrimination and harassment are processed systematically and immediately. When allegations are proven to be true,

disciplinary measures are systematically taken and action plans deployed.

3.9.5 STEERING, GOVERNANCE AND FOLLOW-UP OF THE DEPLOYMENT OF THE PLAN

3.9.5.1 Steering and follow-up at the highest corporate level

The Group has set up monitoring and global coordination at the highest level to meet the law's objectives in an effective way. The plan was approved by the Executive Committee, which entrusted its management to the Ethics, Compliance & Privacy Department (ECPD), under the responsibility of the Legal, Ethics and Compliance Department, itself attached to the Corporate Secretariat. A report on the effective

implementation of the plan is presented annually to the EESDC of the Board of Directors.

A specific committee is responsible for the operational implementation of the plan. Its aim is to ensure that the plan is distributed and that information can be fed back. The members are:

Departments							
ECPD	CSR	Procurement Department	Health & Safety Department	Security Department	HR Department	Internal control	Risk
Regions / operational members							
SOUTH AMERICA	NORTH AMERICA	FRANCE	EUROPE	AMEA (ASIA, MIDDLE EAST AND AFRICA)	GEMS	TRACTEBEL	

In addition, each entity must ensure that the vigilance plan has been effectively rolled out within its scope. The monitoring of these actions by the entities is included in the annual compliance report (see Section 3.8.6).

3.9.5.2 Stakeholders relations

The plan and the progress made in its implementation are presented and regularly discussed with the employee representative bodies. It has been implemented via the existing committees at the Group level, as well as at the European Works Council. The plan is also presented to the EESDC which reports to the Board of Directors. The entities were also asked to present the vigilance plan to their employee representative organizations. This approach was implemented when the first vigilance plan was adopted in 2018.

Since 2020, an internal control process, notably aimed at ensuring that all stakeholders are aware of the requirements set out in the law and the vigilance plan, has been in place.

The new Global Agreement is a resource to facilitate the deployment of the vigilance approach. It was negotiated and signed in 2022 with all of the Group's social partners. Under this Agreement, ENGIE's duty of vigilance is the subject of a strengthened social dialog: working groups were organized in 2022 with international trade union federations. These discussions resulted in the adoption of the mechanism

described on the website (<https://www.engie.com/en/ethics-and-compliance/vigilance-plan/stakeholders>). A body to monitor this agreement (the "World Forum") meets once a year. These exchanges also make it possible to monitor the vigilance approach in consultation with social partners.

In order to prevent and manage the human rights, environmental and societal impact of its activities as best as possible, ENGIE has adopted a specific "commitment to stakeholders" policy, as part of the Group's CSR policy. This policy is available on the Group's website: <https://www.engie.com/en/group/social-responsibility/csr-goals#1>.

Finally, the Group is committed to building a meaningful dialog with each of its stakeholders. In 2021, the Group set up a Dialog Committee with its stakeholders as well as a discussion forum (the Dialog and Transition forum) to support sensitive projects. This Committee met on October 21, 2022 to discuss the subject of a fair transition (see Section 3.6.3). The next meeting of this committee is planned in 2024. The next meeting of this committee is planned for 2024, with a theme yet to be defined.

3.9.6 DUTY OF VIGILANCE CORRELATION TABLE

Risk categories covered by the vigilance plan	Location in the URD	Page
Risks related to human rights	Section 3.8.1 "Ethics and compliance governance"	121
Risks related to the health & safety of individuals	Section 3.4.6 "Health & safety policy"	103
Risks related to the security of individuals	Section 3.9.1.3. "Prevent and manage risks related to personal security"	129
Environmental and societal risks	Section 3.1.1 "CSR policy and governance"	64
Risks related to non-energy procurement	Section 3.7 "Procurement, outsourcing and suppliers"	120
The five risks above	Section 2.2 "Risk factors"	43

Details of the categories above are provided on the Group's website: <https://www.engie.com/en/group/ethics-and-compliance/policies-and-procedures>.

3.10 APPENDIX – TAXONOMY TABLES

The three tables in the double pages below present the standard templates used for the publication of information related to 2023 data on the Revenue, CAPEX and OPEX

indicators according to the Commission Delegated Regulation (EU) No. 2021/2178 dated July 6, 2021

Proportion of revenues from products or services associated with taxonomy-aligned economic activities – disclosure covering year 2023

Economic activities (1)	Codes (2)	Substantial contribution criteria							
		Turnover (3)	Proportion of turnover (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular economy (9)	Biodiversity and ecosystems (10)
		€ millions	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL
A. TAXONOMY-ELIGIBLE ACTIVITIES									
A.1 - Environmentally sustainable activities (Taxonomy-aligned)									
Electricity generation using solar photovoltaic technology	CCM 4.1	511	0.6%	Y; N	N/EL	N/EL	N/EL	N/EL	N/EL
Electricity generation using concentrated solar power technology	CCM 4.2	28	0.0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL
Electricity generation from wind power	CCM 4.3	826	1.0%	Y; N	N/EL	N/EL	N/EL	N/EL	N/EL
Electricity generation from hydropower	CCM / CCA 4.5	3,709	4.5%	Y; N	Y; N	N/EL	N/EL	N/EL	N/EL
Electricity generation from geothermal energy	CCM 4.6	0	0.0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL
Electricity generation from bioenergy	CCM / CCA 4.8	16	0.0%	Y; N	Y	N/EL	N/EL	N/EL	N/EL
Transmission and distribution of electricity	CCM / CCA 4.9	197	0.2%	Y; N	N	N/EL	N/EL	N/EL	N/EL
Storage of electricity	CCM 4.10	601	0.7%	Y	N/EL	N/EL	N/EL	N/EL	N/EL
Storage of hydrogen	CCM 4.12	0	0.0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL
Transmission and distribution networks for renewable and low-carbon gases	CCM / CCA 4.14	206	0.3%	Y	Y	N/EL	N/EL	N/EL	N/EL
District heating / cooling distribution	CCM / CCA 4.15	1,621	2.0%	Y; N	Y; N	N/EL	N/EL	N/EL	N/EL
Cogeneration of heat / cold and power from bioenergy	CCM 4.20	101	0.1%	Y; N	N/EL	N/EL	N/EL	N/EL	N/EL
Production of heat / cool from geothermal energy	CCM 4.22	0	0.0%	Y; N	N/EL	N/EL	N/EL	N/EL	N/EL
Production of heat / cool from bioenergy	CCM 4.24	130	0.2%	Y	N/EL	N/EL	N/EL	N/EL	N/EL
Production of heat / cool using waste heat	CCM 4.25	9	0.0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL
Electricity generation from nuclear energy in existing installations	CCM 4.28	815	1.0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL
High-efficiency co-generation of heat / cool and power from fossil gaseous fuels	CCM 4.30	104	0.1%	Y; N	N/EL	N/EL	N/EL	N/EL	N/EL
Production of heat / cool from fossil gaseous fuels in an efficient district heating and cooling system	CCM 4.31	62	0.1%	Y; N	N/EL	N/EL	N/EL	N/EL	N/EL
Anaerobic digestion of bio-waste	CCM / CCA 5.7	6	0.0%	Y; N	Y	N/EL	N/EL	N/EL	N/EL
Urban and suburban transport, road passenger transport	CCM 6.3	45	0.1%	Y	N/EL	N/EL	N/EL	N/EL	N/EL
Infrastructure enabling low-carbon road transport and public transport	CCM 6.15	23	0.0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL
Installation, maintenance and repair of energy efficiency equipment	CCM / CCA 7.3	2,082	2.5%	Y; N	Y; N	N/EL	N/EL	N/EL	N/EL
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and in parking spaces attached to buildings)	CCM / CCA 7.4	77	0.1%	Y	Y	N/EL	N/EL	N/EL	N/EL
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5	8	0.0%	Y; N	N/EL	N/EL	N/EL	N/EL	N/EL
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	300	0.4%	Y	N/EL	N/EL	N/EL	N/EL	N/EL
Data-driven solutions for GHG emissions reductions	CCM 8.2	30	0.0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL
Close to market research, development and innovation	CCM 9.1	12	0.0%	Y; N	N/EL	N/EL	N/EL	N/EL	N/EL
Professional services related to energy performance of buildings	CCM / CCA 9.3	2,999	3.6%	Y	Y	N/EL	N/EL	N/EL	N/EL
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)	TOTAL	14,517	18%	97.5%	2.53%	0%	0%	0%	0%
Of which enabling		6,328	8%	8%	0%	0%	0%	0%	0%
Of which transitional		166	0%	0%					
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)									
Electricity generation using solar photovoltaic technology	CCM 4.1	6	0.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Electricity generation from wind power	CCM 4.3	15	0.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Electricity generation from hydropower	CCM / CCA 4.5	340	0.4%	EL	EL	N/EL	N/EL	N/EL	N/EL
Electricity generation from bioenergy	CCM / CCA 4.8	107	0.1%	EL	EL	N/EL	N/EL	N/EL	N/EL
Transmission and distribution of power	CCM / CCA 4.9	135	0.2%	EL	EL	N/EL	N/EL	N/EL	N/EL
District heating / cooling distribution	CCM / CCA 4.15	467	0.6%	EL	EL	N/EL	N/EL	N/EL	N/EL
Cogeneration of heat / cold and power from bioenergy	CCM 4.20	2	0.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Production of heat / cool from geothermal energy	CCM 4.22	3	0.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Electricity generation from gaseous fossil fuels	CCM 4.29	3,221	3.9%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
High-efficiency co-generation of heat / cool and power from fossil gaseous fuels	CCM 4.30	619	0.8%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Production of heat / cool from fossil gaseous fuels in an efficient district heating and cooling system	CCM 4.31	9	0.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Anaerobic digestion of bio-waste	CCM / CCA 5.7	46	0.1%	EL	EL	N/EL	N/EL	N/EL	N/EL
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	139	0.2%	EL	EL	N/EL	N/EL	N/EL	N/EL
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5	3	0.0%	EL	EL	N/EL	N/EL	N/EL	N/EL
Close to market research, development and innovation	CCM 9.1	7	0.0%	EL	EL	N/EL	N/EL	N/EL	N/EL
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		5,118	6.2%						
TOTAL (A.1 + A.2)		19,635	23.8%						
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES									
Turnover of Taxonomy-non-eligible activities (B)		62,931	76.2%						
TOTAL (A + B)		82,565	100.00%						

Codes (2)	DNSH criteria (Do No Significant Harm)							Taxonomy-aligned proportion of revenues, year 2022 (18)	Category “enabling activity” (20)	Category “transitional activity” (21)
	Climate change mitigation (11) YES / NO	Climate change adaptation (12) YES / NO	Water and marine resources (13) YES / NO	Pollution (14) YES / NO	Circular economy (15) YES / NO	Biodiversity and ecosystems (16) YES / NO	Minimum safeguards (17) YES / NO			
								%	E	T
CCM 4.1		YES	YES	YES	YES	YES	YES	0.5%		
CCM 4.2	YES	YES	YES	YES	YES	YES	YES	0.0%		
CCM 4.3		YES	YES	YES	YES	YES	YES	0.9%		
CCM / CC A 4.5			YES	YES	YES	YES	YES	4.8%		
CCM 4.6	YES	YES	YES	YES	YES	YES	YES	0.0%		
CCM / CC A 4.8			YES	YES	YES		YES	0.2%		
CCM / CC A 4.9		YES	YES	YES	YES	YES	YES	0.4%	E	
CCM 4.10	YES	YES	YES	YES	YES	YES	YES	0.8%	E	
CCM 4.12	YES	YES	YES	YES	YES	YES	YES	0.0%	E	
CCM / CC A 4.14	YES	YES	YES	YES	YES	YES	YES	0.2%		
CCM / CC A 4.15			YES	YES	YES	YES	YES	1.8%		
CCM 4.20		YES	YES	YES	YES	YES	YES	0.1%		
CCM 4.22		YES	YES	YES	YES	YES	YES	0.0%		
CCM 4.24	YES	YES	YES	YES	YES	YES	YES	0.1%		
CCM 4.25	YES	YES	YES	YES	YES	YES	YES	0.0%		
CCM 4.28	YES	YES	YES	YES	YES	YES	YES	0.4%		
CCM 4.30			YES	YES	YES	YES	YES	0.1%		T
CCM 4.31		YES	YES	YES	YES	YES	YES	0.0%		T
CCM / CC A 5.7		YES	YES	YES	YES	YES	YES	0.0%		
CCM 6.3	YES	YES	YES	YES	YES	YES	YES	0.0%		
CCM 6.15	YES	YES	YES	YES	YES	YES	YES	0.0%	E	
CCM / CC A 7.3			YES	YES	YES	YES	YES	1.4%	E	
CCM / CC A 7.4	YES	YES	YES	YES	YES	YES	YES	0.1%	E	
CCM 7.5		YES	YES	YES	YES	YES	YES	0.0%	E	
CCM 7.6	YES	YES	YES	YES	YES	YES	YES	0.4%	E	
CCM 8.2		YES	YES	YES	YES	YES	YES	0.1%	E	
CCM 9.1		YES	YES		YES	YES	YES	0.0%	E	
CCM / CC A 9.3	YES	YES	YES	YES	YES	YES	YES	2.7%	E	
TOTAL								15%		
CCM 4.1								0.1%		
CCM 4.3								0.2%		
CCM / CC A 4.5								0.4%		
CCM / CC A 4.8								0.0%		
CCM / CC A 4.9								0.1%		
CCM / CC A 4.15								0.4		
CCM 4.20								-		
CCM 4.22								0.0%		
CCM 4.29								7.2%		
CCM 4.30								0.9%		
CCM 4.31								0.0%		
CCM / CC A 5.7								-		
CCM 7.3								0.2%		
CCM 7.5								0.0%		
CCM 9.1								0.0%		
								10%		

Proportion of CAPEX from products or services associated with taxonomy-aligned economic activities – disclosure covering year 2023

CAPEX		Substantial contribution criteria								Biodiversity and ecosystems (10)
		Absolute CAPEX (3)	Proportion of CAPEX (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular economy (9)		
Economic activities (1)	Codes (2)	€ millions	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	
A. TAXONOMY-ELIGIBLE ACTIVITIES										
A.1- Environmentally sustainable activities (Taxonomy-aligned)										
Manufacture of hydrogen	CCM 3.10	9	0.1%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	
Electricity generation using solar photovoltaic technology	CCM 4.1	2,232	20.2%	Y; N	N/EL	N/EL	N/EL	N/EL	N/EL	
Electricity generation using concentrated solar power technology	CCM 4.2	27	0.3%	Y; N	N/EL	N/EL	N/EL	N/EL	N/EL	
Electricity generation from wind power	CCM 4.3	2,032	18.4%	Y; N	N/EL	N/EL	N/EL	N/EL	N/EL	
Electricity generation from hydropower	CCM / CC A 4.5	249	2.3%	Y; N	Y; N	N/EL	N/EL	N/EL	N/EL	
Electricity generation from bioenergy	CCM 4.8	3	0.0%	Y; N	N/EL	N/EL	N/EL	N/EL	N/EL	
Transmission and distribution of power	CCM / CC A 4.9	1	0.0%	Y; N	N	N/EL	N/EL	N/EL	N/EL	
Storage of electricity	CCM 4.10	1,710	15.5%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	
Storage of hydrogen	CCM 4.12	1	0.0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	
Transmission and distribution networks for renewable and low-carbon gases	CCM / CC A 4.14	230	2.1%	Y	Y	N/EL	N/EL	N/EL	N/EL	
District heating / cooling distribution	CCM / CC A 4.15	325	2.9%	Y; N	N	N/EL	N/EL	N/EL	N/EL	
Cogeneration of heat / cold and power from bioenergy	CCM 4.20	0	0.0%	Y; N	N/EL	N/EL	N/EL	N/EL	N/EL	
Production of heat / cool from bioenergy	CCM 4.24	39	0.4%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	
Electricity generation from nuclear energy in existing installations	CCM 4.28	45	0.4%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	
Electricity generation from gaseous fossil fuels	CCM 4.29	37	0.3%	Y; N	N/EL	N/EL	N/EL	N/EL	N/EL	
High-efficiency co-generation of heat / cool and power from fossil gaseous fuels	CCM 4.30	9	0.1%	Y; N	N/EL	N/EL	N/EL	N/EL	N/EL	
Production of heat / cool from fossil gaseous fuels in an efficient district heating and cooling system	CCM 4.31	4	0.0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	
Anaerobic digestion of bio-waste	CCM 5.7	46	0.4%	Y; N	N/EL	N/EL	N/EL	N/EL	N/EL	
Infrastructure enabling low-carbon road transport and public transport	CCM 6.15	6	0.1%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	35	0.3%	Y; N	N/EL	N/EL	N/EL	N/EL	N/EL	
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and in parking spaces attached to buildings)	CCM / CC A 7.4	70	0.6%	Y	Y	N/EL	N/EL	N/EL	N/EL	
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5	17	0.2%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	
Installation, maintenance and repair of renewable energy technologies	CCM / CC A 7.6	63	0.6%	Y; N	Y	N/EL	N/EL	N/EL	N/EL	
Close to market research, development and innovation	CCM 9.1	14	0.1%	Y; N	N/EL	N/EL	N/EL	N/EL	N/EL	
Professional services related to energy performance of buildings	CCM / CC A 9.3	53	0.5%	Y	Y	N/EL	N/EL	N/EL	N/EL	
Capex of Environmentally sustainable activities (Taxonomy-aligned) (A.1)	TOTAL	7,258	66%	99.5%	0.5%	0%	0%	0%	0%	
Of which enabling activities		1,969	17.8%	17.7%	0.1%	0%	0%	0%	0%	
Of which transitional activities		14	0.1%	0.1%						
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)										
Electricity generation using solar photovoltaic technology	CCM 4.1	5	0.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	
Electricity generation from wind power	CCM 4.3	11	0.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	
Electricity generation from hydropower	CCM 4.5	4	0.0%	EL	EL	N/EL	N/EL	N/EL	N/EL	
Electricity generation from bioenergy	CCM 4.8	3	0.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	
Transmission and distribution of power	CCM 4.9	93	0.8%	EL	EL	N/EL	N/EL	N/EL	N/EL	
District heating / cooling distribution	CCM 4.15	58	0.5%	EL	EL	N/EL	N/EL	N/EL	N/EL	
Cogeneration of heat / cold and power from bioenergy	CCM 4.20	22	0.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	
Electricity generation from gaseous fossil fuels	CCM 4.29	494	4.5%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	
High-efficiency co-generation of heat / cool and power from fossil gaseous fuels	CCM 4.30	22	0.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	
Production of heat / cool from fossil gaseous fuels in an efficient district heating and cooling system	CCM 4.31	0	0.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	
Anaerobic digestion of bio-waste	CCM 5.7	20	0.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	1	0.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	1	0.0%	EL	EL	N/EL	N/EL	N/EL	N/EL	
Close to market research, development and innovation	CCM 9.1	0	0.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	
Capex of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		734	6.6%							
TOTAL A1+A2		7,992	72%							
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES										
Capex of Taxonomy-non-eligible activities (B)		3,063	28%							
TOTAL A+B		11,055	100.00%							

Codes (2)	DNSH criteria (Do No Significant Harm)						Minimum safeguards (17)	Taxonomy-aligned proportion of CAPEX, year 2022 (18)	Category "enabling activity" (20)	Category "transitional activity" (21)
	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular economy (15)	Biodiversity and ecosystems (16)				
	YES / NO	YES / NO	YES / NO	YES / NO	YES / NO	YES / NO	YES / NO	%	E	T
CCM 3.10	YES	YES	YES	YES	YES	YES	YES	0.0%		
CCM 4.1		YES	YES	YES	YES	YES	YES	16.4%		
CCM 4.2		YES	YES	YES	YES	YES	YES	0.0%		
CCM 4.3			YES	YES	YES	YES	YES	18.8%		
CCM / CC A 4.5			YES	YES	YES	YES	YES	10.8%		
CCM 4.8		YES		YES	YES	YES	YES	0.0%		
CCM / CC A 4.9			YES	YES	YES	YES	YES	0.1%	E	
CCM 4.10	YES	YES	YES	YES	YES	YES	YES	0.7%	E	
CCM 4.12	YES	YES	YES	YES	YES	YES	YES	0.1%	E	
CCM / CC A 4.14	YES	YES	YES	YES	YES	YES	YES	2.4%		
CCM / CC A 4.15			YES	YES	YES	YES	YES	3.1%		
CCM 4.20	YES	YES	YES	YES	YES	YES	YES	0.0%		
CCM 4.24	YES	YES	YES	YES	YES	YES	YES	0.0%		
CCM 4.28	YES	YES	YES	YES	YES	YES	YES	1.2%		
CCM 4.29			YES		YES	YES	YES	0.0%		
CCM 4.30			YES	YES	YES	YES	YES	0.0%		T
CCM 4.31		YES	YES	YES	YES	YES	YES	0.0%		T
CCM 5.7		YES	YES	YES	YES	YES	YES	1.4%		
CCM 6.15	YES	YES	YES	YES	YES	YES	YES	0.0%	E	
CCM 7.3		YES	YES	YES	YES	YES	YES	0.3%	E	
CCM / CC A 7.4	YES	YES	YES	YES	YES	YES	YES	0.3%	E	
CCM 7.5	YES	YES	YES	YES	YES	YES	YES	0.0%	E	
CCM / CC A 7.6			YES	YES	YES	YES	YES	2.0%	E	
CCM 9.1		YES	YES	YES	YES	YES	YES	0.0%	E	
CCM / CC A 9.3	YES	YES	YES	YES	YES	YES	YES	0.9%	E	
TOTAL								58.4%		
CCM 4.1								0.9%		
CCM 4.3								1.0%		
CCM 4.5								0.1%		
CCM 4.8								-		
CCM 4.9								0.0%		
CCM 4.15								0.5%		
CCM 4.20								-		
CCM 4.29								3.0%		
CCM 4.30								0.4%		
CCM 4.31								0.0%		
CCM 5.7								-		
CCM 7.3								0.1%		
CCM 7.6								0.0%		
CCM 9.1								-		
								6%		

Proportion of OPEX from products or services associated with taxonomy-aligned economic activities – disclosure covering year 2023

OPEX		Absolute OPEX (3)	Proportion of OPEX (4)	Substantial contribution criteria						Biodiversity and ecosystems (10)
				Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular economy (9)		
Economic activities (1)	Codes (2)	€ millions	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	
A1- Environmentally sustainable activities (Taxonomy-aligned)										
Electricity generation using solar photovoltaic technology	CCM 4.1	66	2.1%	Y; N	N/EL	N/EL	N/EL	N/EL	N/EL	
Electricity generation using concentrated solar power technology	CCM 4.2	4	0.1%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	
Electricity generation from wind power	CCM 4.3	219	6.9%	Y; N	N/EL	N/EL	N/EL	N/EL	N/EL	
Electricity generation from hydropower	CCM / CC A 4.5	208	6.5%	Y; N	Y; N	N/EL	N/EL	N/EL	N/EL	
Electricity generation from bioenergy	CCM 4.8	2	0.1%	Y; N	N/EL	N/EL	N/EL	N/EL	N/EL	
Transmission and distribution of power	CCM / CC A 4.9	5	0.2%	Y; N	N	N/EL	N/EL	N/EL	N/EL	
Storage of electricity	CCM 4.10	26	0.8%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	
Storage of hydrogen	CCM 4.12	5	0.1%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	
Transmission and distribution networks for renewable and low-carbon gases	CCM / CC A 4.14	44	1.4%	Y	Y	N/EL	N/EL	N/EL	N/EL	
District heating / cooling distribution	CCM / CC A 4.15	164	5.2%	Y; N	Y; N	N/EL	N/EL	N/EL	N/EL	
Cogeneration of heat / cold and power from bioenergy	CCM 4.20	3	0.1%	Y; N	N/EL	N/EL	N/EL	N/EL	N/EL	
Production of heat / cool from bioenergy	CCM 4.24	7	0.2%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	
Production of heat / cool from using waste heat	CCM 4.25	2	0.1%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	
Electricity generation from nuclear energy in existing installations	CCM 4.28	35	1.1%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	
Electricity generation from gaseous fossil fuels	CCM 4.29	0	0.0%	Y; N	N/EL	N/EL	N/EL	N/EL	N/EL	
High-efficiency co-generation of heat / cool and power from fossil gaseous fuels	CCM 4.30	1	0.0%	Y; N	N/EL	N/EL	N/EL	N/EL	N/EL	
Production of heat / cool from fossil gaseous fuels in an efficient district heating and cooling system	CCM 4.31	1	0.0%	Y; N	N/EL	N/EL	N/EL	N/EL	N/EL	
Anaerobic digestion of bio-waste	CCM 5.7	8	0.2%	Y; N	N/EL	N/EL	N/EL	N/EL	N/EL	
Infrastructure enabling low-carbon road transport and public transport	CCM 6.15	6	0.2%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	
Installation, maintenance and repair of energy efficiency equipment	CCM / CC A 7.3	95	3.0%	Y; N	Y; N	N/EL	N/EL	N/EL	N/EL	
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and in parking spaces attached to buildings)	CCM 7.4	0	0.0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	14	0.5%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	
Professional services related to energy performance of buildings	CCM / CC A 9.3	212	6.7%	Y	Y	N/EL	N/EL	N/EL	N/EL	
OPEX of Environmentally sustainable activities (Taxonomy-aligned) (A.1)	TOTAL	1,126	35%	97.9%	2.1%	0%	0%	0%	0%	
Of which enabling activities		362	11%	10.9%	0.1%	0%	0%	0%	0%	
Of which transitional activities		2	0%	0%						
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)										
Electricity generation using solar photovoltaic technology	CCM 4.1	1	0.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	
Electricity generation from wind power	CCM 4.3	1	0.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	
Electricity generation from hydropower	CCM / CC A 4.5	6	0.2%	EL	EL	N/EL	N/EL	N/EL	N/EL	
Electricity generation from bioenergy	CCM 4.8	5	0.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	
Transmission and distribution of power	CCM / CC A 4.9	43	1.4%	EL	EL	N/EL	N/EL	N/EL	N/EL	
District heating / cooling distribution	CCM / CC A 4.15	92	2.9%	EL	EL	N/EL	N/EL	N/EL	N/EL	
Cogeneration of heat / cold and generation from bioenergy	CCM 4.20	1	0.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	
Production of heat / cool from geothermal energy	CCM 4.22	2	0.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	
Electricity generation from gaseous fossil fuels	CCM 4.29	192	6.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	
High-efficiency co-generation of heat / cool and power from fossil gaseous fuels	CCM 4.30	44	1.4%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	
Production of heat / cool from fossil gaseous fuels in an efficient district heating and cooling system	CCM 4.31	2	-0.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	
Anaerobic digestion of bio-waste	CCM / CC A 5.7	26	0.8%	EL	EL	N/EL	N/EL	N/EL	N/EL	
Installation, maintenance and repair of energy efficiency equipment	CCM / CC A 7.3	94	3.0%	EL	EL	N/EL	N/EL	N/EL	N/EL	
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5	2	0.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	
OPEX of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		507	16%							
TOTAL A1+A2		1,633	51%							
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES										
OPEX of Taxonomy-non-eligible activities (B)		1,539	49%							
TOTAL A+B		3,172	100%							

Codes (2)	DNSH criteria (Do No Significant Harm)						Minimum safeguards (17)	Taxonomy-aligned proportion of OPEX, year 2022 (18)	Category "enabling activity" (20)	Category "transitional activity" (21)
	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular economy (15)	Biodiversity and ecosystems (16)				
	YES / NO	YES / NO	YES / NO	YES / NO	YES / NO	YES / NO		%	E	T
CCM 4.1		YES	YES	YES	YES	YES	YES	1.3%		
CCM 4.2	YES	YES	YES	YES	YES	YES	YES	0.0%		
CCM 4.3		YES	YES	YES	YES	YES	YES	10.4%		
CCM / CC A 4.5			YES	YES	YES	YES	YES	7.7%		
CCM 4.8		YES		YES	YES	YES	YES	0.3%		
CCM / CC A 4.9		YES	YES	YES	YES	YES	YES	0.4%	E	
CCM 4.10	YES	YES	YES	YES	YES	YES	YES	0.6%	E	
CCM 4.12	YES	YES	YES	YES	YES	YES	YES	0.1%	E	
CCM / CC A 4.14	YES	YES	YES	YES	YES	YES	YES	1.2%		
CCM / CC A 4.15			YES	YES	YES	YES	YES	7.7%		
CCM 4.20		YES	YES	YES	YES	YES	YES	0.1%		
CCM 4.24	YES	YES	YES	YES	YES	YES	YES	1.0%		
CCM 4.25	YES	YES	YES	YES	YES	YES	YES	0.0%		
CCM 4.28	YES	YES	YES	YES	YES	YES	YES	1.1%		
CCM 4.29			YES	YES	YES	YES	YES	0.0%		
CCM 4.30			YES	YES	YES	YES	YES	0.0%		T
CCM 4.31		YES	YES	YES	YES	YES	YES	0.0%		T
CCM 5.7		YES	YES	YES	YES	YES	YES	0.2%		
CCM 6.15	YES	YES	YES	YES	YES	YES	YES	0.0%	E	
CCM / CC A 7.3			YES	YES	YES	YES	YES	0.7%	E	
CCM 7.4	YES	YES	YES	YES	YES	YES	YES	0.0%	E	
CCM 7.6	YES	YES	YES	YES	YES	YES	YES	0.9%	E	
CCM / CC A 9.3	YES	YES	YES	YES	YES	YES	YES	4.9%	E	
TOTAL								39%		
CCM 4.1								0.0%		
CCM 4.3								0.3%		
CCM / CC A 4.5								0.4%		
CCM 4.8								-		
CCM / CC A 4.9								1%		
CCM / CC A 4.15								1.7%		
CCM 4.20								-		
CCM 4.22								0.0%		
CCM 4.29								5.6%		
CCM 4.30								1.5%		
CCM 4.31								0.0%		
CCM / CC A 5.7								-		
CCM / CC A 7.3								0.3%		
CCM 7.5								-		
								11%		

Degree of eligibility and alignment by environmental objective

	Proportion of revenues / Total revenues	
	Aligned with taxonomy by objective	Eligible for taxonomy by objective
CCM – Climate Change Mitigation	98%	97%
CCA – Climate Change Adaptation	2%	3%
WTR – Water and Marine Resources		
CE – Circular Economy		
PPC – Pollution Prevention and Control		
BIO – Biodiversity and ecosystems		

	Proportion of CAPEX / Total CAPEX	
	Aligned with taxonomy by objective	Eligible for taxonomy by objective
CCM – Climate Change Mitigation	99%	99%
CCA – Climate Change Adaptation	1%	1%
WTR – Water and Marine Resources		
CE – Circular Economy		
PPC – Pollution Prevention and Control		
BIO – Biodiversity and ecosystems		

	Proportion of OPEX / Total OPEX	
	Aligned with taxonomy by objective	Eligible for taxonomy by objective
CCM – Climate Change Mitigation	98%	98%
CCA – Climate Change Adaptation	2%	2%
WTR – Water and Marine Resources		
CE – Circular Economy		
PPC – Pollution Prevention and Control		
BIO – Biodiversity and ecosystems		

For eligible activities, the process covered all six objectives of the taxonomy. However, after analyzing the economic activities covered by all the objectives, the Group is mainly concerned with the mitigation objective in line with its decarbonization strategy.

The following tables present the standard templates used for the publication of information relating to nuclear and gas activities according to Commission Delegated Regulation (EU) 2022/1214 dated March 9, 2022.

Template 1 – Nuclear and fossil gas related activities

Row	Nuclear energy related activities	
1.	The undertaking carries out, funds or has exposures to activities related to research, development, demonstration and deployment of innovative electricity production facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or for industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	YES
Fossil gas related activities		
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity production facilities that produce electricity using gaseous fossil fuels.	YES
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat / cool and power generation facilities using fossil gaseous fuels.	YES
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat / cool using fossil gaseous fuel.	YES

Template 2 – Nuclear and Gas – Taxonomy-aligned economic activities (denominator)

Row	Economic activities	Amount in millions of euros and proportion as % – Revenues					
		CCM+CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the Revenue KPI	0	0%	0	0%	0	0%
2.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the Revenue KPI	0	0%	0	0%	0	0%
3.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the Revenue KPI	815	1%	815	1%	0	0%
4.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the Revenue KPI	0	0%	0	0%	0	0%
5.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the Revenue KPI	104	0%	104	0%	0	0%
6.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the Revenue KPI	62	0%	62	0%	0	0%
7.	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the Revenue KPI	13,536	16%	13,169	16%	367	0%
8.	TOTAL APPLICABLE KPI – REVENUES	82,565	100%	82,565	100%	82,565	0%

Row	Economic activities	Amount in millions of euros and proportion as % - CAPEX					
		CCM+CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CAPEX KPI	0	0%	0	0%	0	0%
2.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CAPEX KPI	0	0%	0	0%	0	0%
3.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CAPEX KPI	45	0%	45	0%	0	0%
4.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CAPEX KPI	37	0%	37	0%	0	0%
5.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CAPEX KPI	9	0%	9	0%	0	0%
6.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CAPEX KPI	4	0%	4	0%	0	0%
7.	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the CAPEX KPI	7,162	65%	7,123	64%	39	0%
8.	TOTAL APPLICABLE KPI - CAPEX	11,055	100%	11,055	100%	11,055	0%

Row	Economic activities	Amount in millions of euros and proportion as % - OPEX					
		CCM+CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OPEX KPI	0	0%	0	0%	0	0%
2.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OPEX KPI	0	0%	0	0%	0	0%
3.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OPEX KPI	35	1%	35	1%	0	0%
4.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OPEX KPI	0	0%	0	0%	0	0%
5.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OPEX KPI	1	0%	1	0%	0	0%
6.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OPEX KPI	1	0%	1	0%	0	0%
7.	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the OPEX KPI	1,089	34%	1,065	34%	24	1%
8.	TOTAL APPLICABLE KPI - OPEX	3,170	100%	3,170	100%	3,170	100%

Template 3 – Taxonomy-aligned economic activities (numerator)

Row	Economic activities	Amount in millions of euros and proportion as % – Revenues					
		CCM+CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the numerator of the Revenue KPI	0	0%	0	0%	0	0%
2.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the numerator of the Revenue KPI	0	0%	0	0%	0	0%
3.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the numerator of the Revenue KPI	815	1%	815	1%	0	0%
4.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the numerator of the Revenue KPI	0	0%	0	0%	0	0%
5.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the numerator of the Revenue KPI	104	0%	104	0%	0	0%
6.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the numerator of the Revenue KPI	62	0%	62	0%	0	0%
7.	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in numerator of the Revenue KPI	13,536	16%	13,169	16%	367	0%
8.	TOTAL AMOUNT AND TOTAL PROPORTION OF TAXONOMY-ALIGNED ECONOMIC ACTIVITIES IN THE NUMERATOR OF THE REVENUE KPI	14,517	18%	14,150	17%	367	0%

Row	Economic activities	Amount in millions of euros and proportion as % – CAPEX					
		CCM+CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in numerator of the CAPEX KPI	0	0%	0	0%	0	0%
2.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in numerator of the CAPEX KPI	0	0%	0	0%	0	0%
3.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in numerator of the CAPEX KPI	45	0%	45	0%	0	0%
4.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in numerator of the CAPEX KPI	37	0%	37	0%	0	0%
5.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in numerator of the CAPEX KPI	9	0%	9	0%	0	0%
6.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in numerator of the CAPEX KPI	4	0%	4	0%	0	0%

Row	Economic activities	Amount in millions of euros and proportion as % – CAPEX					
		CCM+CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
7.	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of the CAPEX KPI	7,162	65%	7,123	64%	39	0%
8.	TOTAL AMOUNT AND TOTAL PROPORTION OF TAXONOMY-ALIGNED ACTIVITIES IN THE NUMERATOR OF THE CAPEX KPI	7,258	66%	7,220	65%	39	0%

Row	Economic activities	Amount in millions of euros and proportion as % – OPEX					
		CCM+CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in numerator of the OPEX KPI	0	0%	0	0%	0	0%
2.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in numerator of the OPEX KPI	0	0%	0	0%	0	0%
3.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in numerator of the OPEX KPI	35	1%	35	3%	0	0%
4.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in numerator of the OPEX KPI	0	0%	0	0%	0	0%
5.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in numerator of the OPEX KPI	1	0%	-1	0%	0	0%
6.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in numerator of the OPEX KPI	1	0%	0	0%	0	0%
7.	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of the OPEX KPI	1,089	34%	1,065	34%	24	1%
8.	TOTAL AMOUNT AND TOTAL PROPORTION OF TAXONOMY-ALIGNED ECONOMIC ACTIVITIES IN THE NUMERATOR OF THE OPEX KPI	1,126	36%	1,102	35%	24	1%

Template 4 – Taxonomy-eligible but not taxonomy aligned economic activities

Row	Economic activities	Amount in millions of euros and proportion as % – Revenues					
		CCM+CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the Revenue KPI	0	0%	0	0%	0	0%
2.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the Revenue KPI	0	0%	0	0%	0	0%
3.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the Revenue KPI	0	0%	0	0%	0	0%
4.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the Revenue KPI	3,221	4%	3,207	4%	3	0%
5.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the Revenue KPI	619	1%	485	1%	135	0%
6.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the Revenue KPI	9	0%	9	0%	0	0%
7.	Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the KPI Revenue	1,269	2%	1,126	2%	135	0%
8.	TOTAL AMOUNT AND TOTAL PROPORTION OF TAXONOMY-ELIGIBLE BUT NOT TAXONOMY-ALIGNED ECONOMIC ACTIVITIES IN THE DENOMINATOR OF THE REVENUE KPI	5,118	6%	4,827	6%	272	0%

Row	Economic activities	Amount in millions of euros and proportion as % – CAPEX					
		CCM+CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CAPEX KPI	0	0%	0	0%	0	0%
2.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CAPEX KPI	0	0%	0	0%	0	0%
3.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CAPEX KPI	0	0%	0	0%	0	0%
4.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CAPEX KPI	494	4%	418	4%	67	1%

Row	Economic activities	Amount in millions of euros and proportion as % – CAPEX					
		CCM+CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
5.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CAPEX KPI	22	0%	26	0%	6	0%
6.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CAPEX KPI	0	0%	0	0%	0	0%
7.	Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the CAPEX KPI	217	2%	203	2%	14	0%
8.	TOTAL AMOUNT AND TOTAL PROPORTION OF TAXONOMY-ELIGIBLE BUT NOT TAXONOMY-ALIGNED ECONOMIC ACTIVITIES IN THE DENOMINATOR OF THE CAPEX KPI	734	7%	636	6%	88	1%

Row	Economic activities	Amount in millions of euros and proportion as % – OPEX					
		CCM+CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OPEX KPI	0	0%	0	0%	0	0%
2.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OPEX KPI	0	0%	0	0%	0	0%
3.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OPEX KPI	0	0%	0	0%	0	0%
4.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OPEX KPI	192	6%	116	4%	73	0%
5.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OPEX KPI	44	1%	37	1%	7	0%
6.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OPEX KPI	-2	0%	-2	0%	0	0%
7.	Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the OPEX KPI	272	9%	268	8%	4	0%
8.	TOTAL AMOUNT AND TOTAL PROPORTION OF TAXONOMY-ELIGIBLE BUT NOT TAXONOMY-ALIGNED ECONOMIC ACTIVITIES IN THE DENOMINATOR OF THE OPEX KPI	507	16%	420	13%	84	0%

Model 5 – Taxonomy-non-eligible economic activities

Row	Economic activities	Amount in millions of euros and proportion as % – Revenues	
		CCM+CCA	
		Amount	%
1.	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the Revenue KPI	0	0%
2.	Amount and proportion of economic activity referred to in row 2 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the Revenue KPI	0	0%
3.	Amount and proportion of economic activity referred to in row 3 of Template 1 that is taxonomy-noneligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the Revenue KPI	2,524	3%
4.	Amount and proportion of economic activity referred to row line 4 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the Revenue KPI	0	0%
5.	Amount and proportion of economic activity referred to in row 5 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the Revenue KPI	0	0%
6.	Amount and proportion of economic activity referred to in row 6 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in denominator of the Revenue KPI	0	0%
7.	Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the Revenue KPI	60,406	73%
8.	TOTAL AMOUNT AND TOTAL PROPORTION OF TAXONOMY-NON-ELIGIBLE ECONOMIC ACTIVITIES IN THE DENOMINATOR OF THE REVENUE KPI	62,931	76%

Row	Economic activities	Amount in millions of euros and proportion as % – CAPEX	
		CCM+CCA	
		Amount	%
1.	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CAPEX KPI	0	0%
2.	Amount and proportion of economic activity referred to in row 2 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CAPEX KPI	0	0%
3.	Amount and proportion of economic activity referred to in row 3 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CAPEX KPI	124	1%
4.	Amount and proportion of economic activity referred to in row 4 of Template 1 that is taxonomy-noneligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CAPEX KPI	0	0%
5.	Amount and proportion of economic activity referred to in row 5 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in denominator of the CAPEX KPI	0	0%
6.	Amount and proportion of economic activity referred to in row 6 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CAPEX KPI	0	0%
7.	Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the CAPEX KPI	2,939	27%
8.	TOTAL AMOUNT AND TOTAL PROPORTION OF TAXONOMY-NON-ELIGIBLE ECONOMIC ACTIVITIES IN DENOMINATOR OF THE CAPEX KPI	3,063	28%

Row	Economic activities	Amount in millions of euros and proportion as % – OPEX	
		CCM+CCA	
		Amount	%
1.	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OPEX KPI	0	0%
2.	Amount and proportion of economic activity referred to in row 2 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OPEX KPI	0	0%
3.	Amount and proportion of economic activity referred to in row 3 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OPEX KPI	163	5%
4.	Amount and proportion of economic activity referred to in row 4 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OPEX KPI	0	0%
5.	Amount and proportion of economic activity referred to in row 5 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OPEX KPI	0	0%
6.	Amount and proportion of economic activity referred to in row 6 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OPEX KPI	0	0%
7.	Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the OPEX KPI	1,374	43%
8.	TOTAL AMOUNT AND TOTAL PROPORTION OF TAXONOMY-NON-ELIGIBLE ECONOMIC ACTIVITIES IN THE DENOMINATOR OF THE OPEX KPI	1,537	48%

3.11 INDEPENDENT THIRD PARTY'S REPORT ON CONSOLIDATED NON-FINANCIAL STATEMENT

Year ended the December 31, 2023

This is a translation into English of the original report issued in the French language 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 standards applicable in France.

To the Annual General Meeting,

In our capacity as an independent third party, accredited by COFRAC (Accreditation COFRAC Inspection, no. 3-1681, scope of accreditation available at www.cofrac.fr), and as a member of the network of one of the statutory auditors of your entity (hereinafter the "Entity"), we conducted our work in order to provide a conclusion expressing limited assurance on the compliance of the consolidated non-financial statement for the year ended December 31, 2023 (hereinafter the "Statement") with the provisions of Article R. 225-105 of the French Commercial Code (*Code de commerce*) and on the fairness of the historical information (whether observed or extrapolated) provided pursuant to Article R. 225-105 of, sections I and II, paragraph 3 the French Commercial Code (hereinafter the "Information") prepared in accordance with the Entity's procedures (hereinafter the "Guidelines"), included in the management report pursuant to the requirements of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code (*Code de commerce*).

Conclusion

Based on the procedures we have performed as described under the "Nature and scope of procedures" section hereof and the evidence we have obtained, nothing has come to our attention that cause us to believe that the consolidated non-financial statement is not prepared in accordance with the applicable regulatory provisions and that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines, in all material respects.

Preparation of the non-financial performance statement

The absence of a commonly-used generally-accepted reporting framework or a significant body of established practice on which to draw to evaluate and measure the Information allows for different, but acceptable, measurement techniques that can affect comparability between entities and over time.

Consequently, the Information needs to be read and understood by referring to the Guidelines, the significant information of which is set out in the Statement.

Limitations inherent in the preparation of the Information

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

Responsibility of the Entity

It is the responsibility of the Management to:

- select or draw up appropriate criteria for the preparation of the Information;
- prepare a Statement pursuant to legal and regulatory provisions, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies implemented considering those risks as well as the outcomes of said policies, including key performance indicators and, the information set-out in Article 8 of Regulation (EU) 2020/852 (green taxonomy);
- prepare the Statement by applying the Entity's Guidelines as referred above;
- implement the internal control procedures it deems necessary to ensure that the Information is free from material misstatement, whether due to fraud or error.

The Statement has been endorsed by the Board of Directors.

Responsibility of the independent third party

Based on our work, our responsibility is to provide a report expressing a limited assurance conclusion on:

- the compliance of the Statement with the requirements of Article R. 225-105 of the French Commercial Code;
- the fairness of the information provided pursuant to Article R. 225-105, section I and II, paragraph 3 of the French Commercial Code, i.e. the outcomes of policies, including key performance indicators, and measures relating to the main risks.

As we are engaged to form an independent conclusion on the Information as prepared by Management, we are not permitted to be involved in the preparation of the Information as doing so may compromise our independence.

It is not our responsibility to report on:

- the Entity's compliance with other applicable legal and regulatory requirements, in particular the information set-out in Article 8 of Regulation (EU) 2020/852 (green taxonomy), the French duty of care law and anti-corruption and tax avoidance legislation;
- the fairness of the information set-out in Article 8 of Regulation (EU) 2020/852 (green taxonomy);
- the compliance of products and services with the applicable regulations.

Applicable regulatory provisions and professional guidance

We performed the work described below in accordance with Articles A. 225-1 *et seq.* of the French Commercial Code, the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie nationale des commissaires aux comptes*) applicable to such engagement, in particular the professional guidance issued by the French Institute of Statutory Auditors, *Intervention du commissaire aux comptes – Intervention de l'OTI – Déclaration de performance extra-financière*, and with the international standard ISAE 3000 (revised) ⁽¹⁾.

Independence and quality control

Our independence is defined by the provisions of Article L. 823-10 of the French Commercial Code and French Code of Ethics for Statutory Auditors (*Code de déontologie*) of our profession. 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, ethical requirements and the professional guidance.

Means and resources

Our verification work mobilized the skills of seventeen people and took place between October 2023 and March 2024 on a total duration of intervention of fifteen weeks.

We were assisted in our work by our specialists in sustainable development and corporate social responsibility. We conducted some interviews with the people responsible for preparing the Statement representing in particular human resources, health and safety, and environmental departments.

Nature and scope of procedures

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Information is likely to arise.

The procedures we performed were based on our professional judgment. In carrying out our limited assurance engagement on the Information:

- we obtained an understanding of all the consolidated entities' activities and the description of the main risks associated;
- we assessed the suitability of the criteria of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability, with due consideration of industry best practices, where appropriate;

- we verified that the Statement includes each category of social and environmental information set out in Article L. 225-102 1 III of the French Commercial Code as well as information regarding compliance with human rights and anti-corruption and tax avoidance legislation;
- we verified that the Statement provides the information required under Article R.225-105, section II of the French Commercial Code where relevant with respect to the main risks and includes, where applicable, an explanation of the reasons for the absence of the information required under Article L. 225-102-1, section III, paragraph 2 of the French Commercial Code;
- we verified that the Statement presents the business model and a description of the main risks associated with all the consolidated entities' activities, including where relevant and proportionate, the risks associated with their business relationships, their products or services, as well as their policies, measures and the outcomes thereof, including key performance indicators associated to the main risks;
- we referred to documentary sources and conducted interviews to:
 - assess the process used to identify and confirm the main risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the main risks and the policies presented,
 - corroborate the qualitative information (measures and outcomes) that we considered to be the most important presented below. Concerning certain risks (example: social, environmental), our work was carried out on the consolidating entity, for the others risks, our work was carried out on the consolidating entity and on a selection of entities:
 - Social information: Cofely Services Etablissement; ENGIE Cofely Energy Services LLC; ENGIE Deutschland GmbH; ENGIE ES SA Cofely Réseaux Etablissement; ENGIE Home Services,
 - Health and safety information: GBU ES; GBU Retail; Cozie; ENGIE Home Services,
 - Environmental information: Central Termoelectrica Andina SA; Central Termica Red Dragon; Inversiones Hornitos S.A.; Tocopilla CCGT; Tocopilla Conventional; Climaespaco; CN'Air - Global; CNR; BIL - Nord Est - ENGIE ES; GIM - Nord - PDE Nord-Est; Groupe CPCU; Polynésie française;

(1) ISAE 3000 (revised) - Assurance engagements other than audits or reviews of historical financial information.

- we verified that the Statement covers the scope of consolidation, i.e. all the consolidated entities in accordance with Article L. 233-16 of the French Commercial Code within the limitations set out in the Statement;
 - we obtained an understanding of internal control and risk management procedures the Entity has implemented and assessed the data collection process aimed at ensuring the completeness and fairness of the Information;
 - for the key performance indicators and other quantitative outcomes that we considered to be the most important⁽¹⁾, we implemented:
 - analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in those data,
 - tests of details, using sampling techniques, in order to verify the proper application of the definitions and procedures, and reconcile the data with the supporting documents. This work was carried out on a selection of contributing entities and covers between 24% and 100% of the consolidated data relating to the key performance indicators and outcomes selected for these tests;
 - we assessed the overall consistency of the Statement in relation to our knowledge of all the consolidated entities.
- The procedures performed as part of our limited assurance engagement are less extensive than for a reasonable assurance engagement 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, March 5, 2024

The Independent Third Party

French original signed by:

EY & Associés

Alexis Gazzo

Partner, Sustainable Development

(1) **Social and health and safety information :** Proportion of apprentices in the workforce on permanent and fixed-term contracts in France excluding regulated entities GRDF and GRTgaz ; Gender pay gap; Percentage of declared disabled employees in France; Number of permanent Hires; Number of fixed-term hires; Number of resignations; Number of retirements; Number of dismissals; Number of contractual terminations; Number of departures for miscellaneous reasons; Percentage of trained employee (with e-learning); Number of hours of training (with e-learning); Employees turnover rate; Voluntary turnover rate; Number of fatalities (employees); Severity rate according to French standards: number of days lost in 2023 as a result of occupational lost time accidents occurring during or before the year in question ; Severity rate according to International Labour Organisation standards: number of days lost in 2023 as a result of occupational lost time accidents occurring during the year in question; Lost-time injury frequency rate (Group employees and subcontractors on closed sites).

Environmental information: Percentage of relevant revenues covered by an EMAS certification; Percentage of relevant revenues covered by an ISO 14001 (non EMAS) certification; Total quantity of non-hazardous waste & by products discharged (including sludge); Total quantity of non-hazardous waste & by products recovered (including sludge); NOx emissions; SOx emissions; Particle emissions; Fresh water – Total withdrawal; Fresh water – Total discharge; Non-fresh water – Total withdrawal; Non-fresh water – Total discharge; Water - Total consumption (Withdrawal – Discharges); Part of top 250 preferred suppliers (excluding energy) certified by or aligned with the SBT initiative; Fresh water consumption per energy produced; GHG emissions relating to working practices; GHG emissions relating to the use of sold products.

3.12 STATUTORY AUDITORS' REASONABLE ASSURANCE REPORT ON A SELECTION OF THE GROUP'S SOCIAL AND ENVIRONMENTAL INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2023

This is a translation into English of the statutory auditors' report on the financial statements of the Company issued in French and it is provided solely for the convenience of English-speaking users. This statutory auditors' report includes information required by European regulations and French law, such as information about the appointment of the statutory auditors or verification of the management report and other documents provided to the shareholders. This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

To the CEO,

In our capacity as statutory auditors of ENGIE (hereinafter the «Company») and in response to your request, we have carried out a reasonable assurance engagement on a selection of environmental and social information relating to the financial year ended December 31, 2023 (hereinafter the «Information⁽¹⁾»), prepared in accordance with the procedures of the Company, a summary of which is included in the «Methodology elements» and «Note on the calculation method for social indicators» sections of the universal registration document (hereinafter the «Reporting Criteria») presented in the universal registration document for the year ended December 31, 2023.

Our engagement does not cover the other information included in the universal registration document and, therefore, we do not express an opinion thereon.

Opinion in the form of reasonable assurance

In our opinion, the Information has been prepared, in all material respects, in accordance with the Reporting Criteria.

Preparation of the Information

The absence of a generally-accepted and commonly-used framework of reference or established practices on which to evaluate and measure information allows the use of different, but acceptable, measurement techniques that may affect comparability between entities and over time.

Accordingly, the information must be read and interpreted with reference to the Reporting criteria, the significant information of which is available upon request, made to the Group Environmental and Social Responsibility Department, the Group Health and Safety Department and the Group Human Resources Department.

Limitations inherent in the preparation of the Information

As stated in the management report, the Information may be subject to uncertainty inherent in the state of scientific or economic knowledge and the quality of the external data used. Some information is sensitive to the methodological choices, assumptions and/or estimates chosen for their preparation.

Responsibility of the Company

The Company's Management is responsible for:

- selecting or drawing up appropriate criteria to prepare the Information;
- preparing the Information according to the Reporting Criteria;
- designing, implementing and maintaining the internal control that it considers necessary to prepare the Information that does not contain material misstatements, whether due to fraud or errors.

Responsibility of the Statutory Auditors

It is our responsibility to:

- plan and carry out the engagement in a manner that provides reasonable assurance that we have not found any material misstatements whether due to fraud or errors;
- express an independent opinion on the basis of the evidence we have obtained;
- submit our conclusion to the CEO of ENGIE.

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

Professional standards applied

The work described below was performed in accordance with ISAE 3000 (revised) - *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* published by the International Auditing and Assurance Standards Board (IAASB).

Independence and quality control

Our independence is defined by the provisions of Article L. 821-28 of the French Commercial Code (*Code de commerce*), the French Code of Ethics for Statutory Auditors (*Code de déontologie*) and the IESBA Code of Ethics (*International Code of Ethics for Professional Accountants (including Independence Standards)*).

In addition, we apply *International Standard on Quality Management 1*, which involves defining and implementing a quality control system that includes documented policies and procedures to ensure compliance with applicable ethical rules, professional standards and legal and regulatory texts.

Means and resources

Our work mobilized the skills of twelve people from DELOITTE & ASSOCIES and nineteen people from ERNST & YOUNG et Autres respectively, and took place between September 2023 and March 2024.

(1) **Social Information and Health Safety:** End-of-period employees, Total managers, Total OET, Total TSM, Number of women in the workforce, Number of women among managers, Permanent contracts, Fixed-term contracts, Total hours worked (HR), Number of work-related accidents resulting in at least one day off (employees), Percentage of women in group management.

Environmental Information: Total primary energy consumption (excluding own consumption), Electricity and thermal power consumption (excluding own consumption), Energy efficiency of fossil fuel plants (including biomass/biogas), Renewable - net installed power (electric and thermal), Renewable - Electricity and heat produced, Total direct greenhouse gas emissions - Scope 1, Indirect emissions related to energy (Scope 2), Carbon intensity of energy production (Scope 1), Total quantity of hazardous waste & by-products discharged (including sludges and excluding radioactive waste), Total quantity of hazardous waste & by-products recovered (including sludges and excluding radioactive waste), Rate of hazardous waste recovery, Greenhouse gas emissions (Scope 1 and 3) related to energy production, Share of renewable capacities in electricity production.

Nature and scope of procedures

Reasonable assurance involves the performance of procedures intended to obtain an understanding of the bases for the Information. The nature, timing and extent of the procedures selected depend on our professional judgment, in particular our assessment of the risks of the Information containing material misstatements, whether due to fraud or error. In assessing these risks, we have also taken into account the internal controls relevant to the Company preparing the Information. We have also:

- assessed the appropriateness of the Reporting Criteria with respect to its relevance, completeness, reliability, neutrality and clarity, by taking into consideration, when relevant, the sector's best practices;
- verified the set-up of a process to collect, compile, process and check the completeness and consistency of the Information;

- consulted the documentary sources and interviewed the relevant staff at the Company headquarters in order to analyze the deployment and application of the Reporting Criteria;
- undertook analytical review procedures on the Information and verified the calculations and the consolidation of the Information by means of sampling;
- tested the Information, for a representative sample of entities we selected, based on their activity, their contribution to the consolidation Information, their location and a risk analysis;
- conducted interviews to verify the proper application of the procedures, and conducted substantive tests, using sampling techniques, to verify the calculations performed and reconcile data with supporting evidence.

We consider that the probing elements we have received are sufficient and appropriate to express a reasonable assurance opinion.

Paris-La Défense, March 5, 2024

Statutory Auditors

French original signed by

DELOITTE & ASSOCIÉS

Nadia Ladouli Patrick E. Suissa

ERNST & YOUNG et Autres

Charles-Emmanuel Chosson Guillaume Rouger