

Non-Financial Statement 2022

Extract from 2022 Universal Registration Document



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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 Section 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 Corporate Social Responsibility (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, Task force on Climate-related Financial Disclosures or TCFD, 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 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*.

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

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 and 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, at its Shareholders' Meeting, ENGIE publishes an integrated report on its overall financial, environmental, social and societal performance. Which, to ensure its relevance, it discusses in advance with its main stakeholders.

3.1.2 2030 CSR OBJECTIVES

In 2020, the Group has set itself 19 CSR objectives for 2030 in line with its purpose and its new strategic orientations.

These targets were reviewed in 2022 and have now been increased to 21 targets, with the two additional targets relating to the ongoing certification of the Group's well below 2°C GHG emissions trajectory.

These 21 targets have been broken down into 17 targets monitored by the EESDC and four other targets which are only monitored by the Executive Committee.

Of the 17 targets monitored by the EESDC, eight key targets are published in Section 1.5.2.

Each objective has an Executive Committee member as a sponsor and a manager who works in partnership with the functional line concerned to take the necessary action to achieve it. 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 researched 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 points concerning the implementation of TCFD recommendations, decarbonization objectives and climate policy of the Group. This role was confirmed by its inclusion in the Internal Regulations of the Board of Directors in 2019.

In order to fulfill this mission, the EESDC relies on an annual climate assessment, an analysis of climate-related risks and opportunities (see Sections 2.2.2.2 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.

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 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 and by varying the assumptions for the development of its activities.

These commitments are already reflected in the Group’s processes: for example via the allocation of annual budgets until 2030 to the main businesses (GBU) integrated within the Group’s investment processes, and bi-monthly 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. An in-depth process is currently under way,

The CSR Department leads the steering committee for the Group’s decarbonization objectives notably to ensure that the Group’s decarbonization trajectory is in line with the commitments made under the SBTi initiative. The CSR Department also oversees the Group’s adaptation work with support from the Research & Innovation teams. All of this work is carried out in close coordination with the Strategy Department, the Finance Department, as well as with all the Global Business Units.

The Group has also set up training 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 in relation to ENGIE’s main non-financial challenges. This proposal was accepted and the Group’s energy-related GHG emission performance is one of these.

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.

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.

This study, which is based primarily on three IPCC climate scenarios, was completed in the second half of 2022 and was used for the initial mapping of climate-related risks.

Moreover, climate change can also bring new opportunities: it encourages the development of new technologies and solutions, which also are opportunities for the Group, 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 year after the Paris Climate Agreement came into force, the Group has reduced its direct emissions by 53% and total emissions by 30%. It is set to achieve ambitious objectives by 2030 (certified by SBTi) and Net Zero 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.

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 (rising temperatures, floods, droughts, wind, and heat waves). The Group has also forged a partnership with the Pierre Simon Laplace Institute to obtain climate change data for the periods to 2030 and 2050.

With these items, the Group is able to make a list of priority operating sites whose local resilience to climate change is being studied. Analyses of all ENGIE production facilities are under way, evaluating the financial impact of climate change on the Group's business activities. In addition to risk

management, insurance coverage and short-term continuity plans, a plan to adapt our high-risk assets for 2030 and 2050 is being drafted. These adaptation plans were defined in 2022 within a restricted scope and will be rolled out more widely in 2023.

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

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 CO₂ eq emissions with the commitments of the Paris Agreement.

Mindful of its environmental responsibility, ENGIE obtained SBTi "2°C trajectory" certification in February 2020.

For this, the Group is committed to reducing:

- the carbon intensity of its electricity production (scopes 1 and 3) by 52% by 2030 compared to 2017;
- emissions from the use of products sold (scope 3) by 34% by 2030 compared to 2017.

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

In May 2021, the Group went a step further by committing to a "well-below 2°C" trajectory by 2030, with a view to being net zero-carbon by 2045.

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.

In February 2023, the Group obtained SBTi "well-below 2°C" certification for its decarbonization trajectory. For this, the Group has set itself particularly two new 2030 targets:

- the carbon intensity for energy production (Scope 1) and energy consumption (Scope 2) must be lower than 110 g CO₂ eq. per kWh;
- the carbon intensity of energy sales produced (Scopes 1 and 2) and purchased (Scope 3) must be lower than 153 g CO₂ eq. per kWh.

3.1.5 EUROPEAN TAXONOMY

3.1.5.1 Methodology for the classification of activities

In order to orient European capital expenditures toward sustainable operations and achieve carbon neutrality by 2050, the European Union has adopted, with Regulation 2020/852 of June 18, 2020 and two delegated acts (2021/2139) dated June 4, 2021 and (2022/1214) dated March 9, 2022, 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 2022. The process exclusively covered mitigation and adaptation to climate change objectives as these are the only two objectives for which the European Commission has published a delegated act covering the criteria to be applied. The Group is mainly focused on the climate change mitigation objective, in line with its decarbonization strategy.

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) or (2022/1214). 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 of biomass cogeneration, energy efficiency services), and the GBU FlexGen & Retail (electricity storage, production of electricity from natural gas). For GBU Networks, activities relating to making injected, transported and distributed gas were taken into account in proportion to the green gas transported in the networks. For nuclear power production, as the extension of the two Belgian units have not been finalized, Belgian nuclear facilities were considered as non eligible. Only the drawing rights of two French power plants identified as eligible by EDF were considered as eligible.

The **second stage** consisted of determining among the eligible activities, those whose priority was to make 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 criteria of 100 gCO₂/kWh in the life cycle analysis does not currently allow for the selection of the Group's electricity production from natural gas assets. 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 (Does Not Significantly 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. The compliance assessment was carried out by environmental coordinators based on the following main elements:

- the analysis of risks relating to climate change (physical risks), water stress, pollution (NO_x, SO_x, 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 the policy relating to human rights which refers to these major international standards, 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 2022 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.

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 percentage 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 is the Group's published revenues, i.e. it excludes revenues from entities consolidated using the equity method (like Ocean Winds, partnership with EDPR in offshore wind), and revenues from discontinued operations.

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 disposals of DBSO/DBOO Partnerships.

ENGIE CAPEX and taxonomy CAPEX can be reconciled as follows:

Data at December 31, 2022, in millions of euros	Capital expenditure (CAPEX) ⁽¹⁾	Taxonomy CAPEX
Tangible and intangible investments	6,379	6,379
(-) Change in tangible and intangible investment liabilities	0	836
Entry into scope of tangible and intangible investments arising from "Business combinations"	0	779
Changes in scope of consolidation on financial net debt - acquisition	371	
Takeover of subsidiaries net of cash and cash equivalents acquired	289	0
(+) Cash and cash equivalents acquired	14	0
Acquisitions of interests in entities consolidated by the equity method and joint arrangements	407	0
Acquisitions of equity and debt instruments	(175)	0
Change in loans and receivables issued by the Group and others	2,877	0
(+) Others	(11)	0
Changes in ownership interest in controlled entities	0	0
(-) Impact of DBSO activity-related disposals	(472)	0
(-) Synatom financial investments / Disposal of Synatom financial assets	(1,822)	
Right of use assets (IFRS 16)	0	1196 ⁽²⁾
TOTAL	7,858	9,191

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

(2) See Note 13.3.1 "Tangible fixed assets".

In 2022, ENGIE 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, short-term leases, maintenance and repairs, and any other direct expense relating to the routine maintenance of property, plant & equipment.

The results of this work are given in the three tables below, with a breakdown of the results by segment.

2022 revenues used by the taxonomy

Segment	Eligible Revenues (€ million): A	Aligned revenues (€m): 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%

2022 Capital expenditure (CAPEX) used by the taxonomy

Segment	Eligible CAPEX (€ million): A	Aligned CAPEX (€m): 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%

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 2022, ENGIE recognized taxonomy-eligible revenues of 25% and taxonomy-aligned revenues of 15%, taxonomy-eligible CAPEX of 65% and taxonomy-aligned of CAPEX of 58%, and taxonomy-eligible OPEX of 50% and taxonomy-aligned OPEX of 39%.

These Group figures (excluding EQUANS) mask great disparities from one business line to another.

The majority of GBU Renewables activities are eligible (98% for revenues, 100% for CAPEX) and almost all aligned (92% for revenues, 100% for CAPEX).

The majority of GBU Energy Solutions activities are eligible (65% for revenues, 64% for CAPEX) and mostly aligned (51% for revenues, 55% for CAPEX). The activities of the GBU FlexGen & Retail are minimally eligible and aligned with the taxonomy (38% for revenues, 49% for CAPEX on eligibility and 7% for revenues, 10% for CAPEX on alignment) given the share of production activities.

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.

Lastly, other activities (including GEMS) are neither taxonomy-eligible nor taxonomy-aligned.

It should be noted that 72% of growth CAPEX (see Note 5.6 of Section 6.2.2 "Notes to the consolidated financial statements") for 2022 are eligible and 68% aligned, which is significantly higher than the percentages calculated for industrial CAPEX alone (growth and maintenance). These indicators attest a much better image of the Group's commitment to a carbon-neutral economy which are reflected in its financial investments.

The taxonomy analysis of the 2023-2025 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").

2023-2025 capital expenditure (CAPEX) used by the taxonomy

Segment	Percentage of eligibility	Percentage of alignment
Renewables	100%	100%
Networks	22%	22%
Energy Solutions	79%	71%
Other activities	57%	16%
Capital expenditure used by the taxonomy (Growth and maintenance CAPEX) 2023-2025	67%	62%

2023-2025 growth investment expenditure (CAPEX)

Segment	Percentage of eligibility	Percentage of alignment
Renewables	100%	100%
Networks	53%	53%
Energy Solutions	73%	66%
Other activities	50%	22%
2023-2025 growth investment expenditure⁽¹⁾	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 2023-2025 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 three tables in the double pages below present the standard templates used for the publication of information related to 2022 data on the Revenue, CAPEX and OPEX indicators according to the Commission Delegated Regulation (EU) No. 2021/2178 dated July 6, 2021.

Proportion of turnover from products or services associated with Taxonomy-aligned economic activities - disclosure covering year 2022

Economic activities (1)	Codes (2)	Absolute turnover (3) M€	Proportion of turnover (4) %	Substantial contribution criteria	
				Climate change mitigation (5) %	Climate change adaptation (6) %
A. TAXONOMY-ELIGIBLE ACTIVITIES					
A1- Environmentally sustainable activities (Taxonomy-aligned)					
Electricity generation using solar photovoltaic technology	4.1	437	0,5%	3,1%	0,0%
Electricity generation from wind power	4.3	859	0,9%	6,1%	0,0%
Electricity generation from hydropower	4.5	4,502	4,8%	31,9%	0,0%
Electricity generation from bioenergy	4.8	224	0,2%	1,6%	0,0%
Transmission and distribution of electricity	4.9	335	0,4%	2,4%	0,0%
Storage of electricity	4.10	753	0,8%	5,3%	0,0%
Thermal energy storage	4.11	2	0,0%	0,0%	0,0%
Storage of hydrogen	4.12	0	0,0%	0,0%	0,0%
Transmission and distribution networks for renewable and low-carbon gases	4.14	170	0,2%	0,9%	0,3%
District heating/cooling distribution	4.15	1,687	1,8%	11,9%	0,0%
Cogeneration of heat/cold and electricity by bioenergy	4.20	108	0,1%	0,8%	0,0%
Production of heat/cool from geothermal energy	4.22	1	0,0%	0,0%	0,0%
Production of heat/cool from bioenergy	4.24	131	0,1%	0,9%	0,0%
Electricity generation from nuclear energy in existing installations	4.28	372	0,4%	2,6%	0,0%
High-efficiency co-generation of heat/cool and power from fossil gaseous fuels	4.30	45	0,0%	0,3%	0,0%
Production of heat/cool from fossil gaseous fuels in an efficient district heating and cooling system	4.31	10	0,0%	0,1%	0,0%
Anaerobic digestion of bio-waste	5.7	25	0,0%	0,1%	0,1%
Renovation of existing buildings	7.2	-17	0,0%	-0,1%	0,0%
Installation, maintenance and repair of energy efficiency equipment	7.3	1,342	1,4%	9,5%	0,0%
Cogeneration of heat/cold and electricity by bioenergy	7.4	114	0,1%	0,8%	0,0%
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	7.5	7	0,0%	0,0%	0,0%
Installation, maintenance and repair of renewable energy technologies	7.6	410	0,4%	2,9%	0,0%
Data-driven solutions for GHG emissions reductions	8.2	45	0,0%	0,3%	0,0%
Close to market research, development and innovation	9.1	3	0,0%	0,0%	0,0%
Professional services related to energy performance of buildings	9.3	2,546	2,7%	18,0%	0,0%
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)	TOTAL	14,109	15%	100%	0%
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)					
Electricity generation using solar photovoltaic technology	4.1	57	0,1%		
Electricity generation from wind power	4.3	216	0,2%		
Electricity generation from hydropower	4.5	395	0,4%		
Electricity generation from bioenergy	4.8	0	0,0%		
Transmission and distribution of electricity	4.9	100	0,1%		
Storage of electricity	4.10	1	0,0%		
District heating/cooling distribution	4.15	359	0,4%		
Production of heat/cool from geothermal energy	4.22	2	0,0%		
Construction and safe operation of new nuclear power plants, for the generation of electricity or heat, including for hydrogen production, using best-available technologies	4.27	29	0,0%		
Electricity generation from nuclear energy in existing installations	4.28	32	0,0%		
Electricity generation from fossil gaseous fuels	4.29	6,758	7,2%		
High-efficiency co-generation of heat/cool and power from fossil gaseous fuels	4.30	852	0,9%		
Production of heat/cool from fossil gaseous fuels in an efficient district heating and cooling system	4.31	10	0,0%		
Urban and suburban transport, road passenger transport	6.3	43	0,0%		
Infrastructure enabling low-carbon water transport	6.15	3	0,0%		
Construction of new buildings	7.1	29	0,0%		
Installation, maintenance and repair of energy efficiency equipment	7.3	148	0,2%		
Cogeneration of heat/cold and electricity by bioenergy	7.4	2	0,0%		
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	7.5	3	0,0%		
Close to market research, development and innovation	9.1	13	0,0%		
Professional services related to energy performance of buildings	9.3	309	0%		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		9,359	10%		
TOTAL (A.1 + A.2)		23,468	25%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES					
Turnover of Taxonomy-non-eligible activities (B)		70,398	75%		
TOTAL (A + B)		93,865	100%		

Proportion of CAPEX from products or services associated with Taxonomy-aligned economic activities - disclosure covering year 2022

CAPEX	Codes (2)	Absolute CAPEX (3) M€	Proportion of CAPEX (4) %	Substantial contribution criteria	
				Climate change mitigation (5) %	Climate change adaptation (6) %
Economic activities (1)					
A. TAXONOMY-ELIGIBLE ACTIVITIES					
A1- Environmentally sustainable activities (Taxonomy-aligned)					
Electricity generation using solar photovoltaic technology	4.1	1,504	16,4%	28,0%	0,0%
Electricity generation from wind power	4.3	1,729	18,8%	32,2%	0,0%
Electricity generation from hydropower	4.5	994	10,8%	18,5%	0,0%
Electricity generation from bioenergy	4.8	2	0,0%	0,0%	0,0%
Transmission and distribution of electricity	4.9	7	0,1%	0,0%	0,1%
Storage of electricity	4.10	66	0,7%	1,2%	0,0%
Storage of hydrogen	4.12	8	0,1%	0,1%	0,0%
Transmission and distribution networks for renewable and low-carbon gases	4.14	221	2,4%	4,0%	0,1%
District heating/cooling distribution	4.15	285	3,1%	5,3%	0,0%
Cogeneration of heat/cold and electricity by bioenergy	4.20	0	0,0%	0,0%	0,0%
Electricity generation from nuclear energy in existing installations	4.28	109	1,2%	2,0%	0,0%
High-efficiency co-generation of heat/cool and power from fossil gaseous fuels	4.30	0	0,0%	0,0%	0,0%
Anaerobic digestion of bio-waste	5.7	127	1,4%	2,4%	0,0%
Installation, maintenance and repair of energy efficiency equipment	7.3	30	0,3%	0,5%	0,0%
Cogeneration of heat/cold and electricity by bioenergy	7.4	25	0,3%	0,5%	0,0%
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	7.5	0	0,0%	0,0%	0,0%
Installation, maintenance and repair of renewable energy technologies	7.6	182	2,0%	3,4%	0,0%
Data-driven solutions for GHG emissions reductions	8.2	0	0,0%	0,0%	0,0%
Close to market research, development and innovation	9.1	1	0,0%	0,0%	0,0%
Professional services related to energy performance of buildings	9.3	79	0,9%	1,5%	0,0%
Capex of Environmentally sustainable activities (Taxonomy-aligned) (A.1)	TOTAL	5,370	58%	100%	0%
A2- Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)					
Electricity generation using solar photovoltaic technology	4.1	79	0,9%		
Electricity generation from wind power	4.3	94	1,0%		
Electricity generation from hydropower	4.5	7	0,1%		
Transmission and distribution of electricity	4.9	0	0,0%		
District heating/cooling distribution	4.15	46	0,5%		
Production of heat/cool from geothermal energy	4.22	0	0,0%		
Electricity generation from fossil gaseous fuels	4.29	278	3,0%		
High-efficiency co-generation of heat/cool and power from fossil gaseous fuels	4.30	40	0,4%		
Production of heat/cool from fossil gaseous fuels in an efficient district heating and cooling system	4.31	0	0,0%		
Installation, maintenance and repair of energy efficiency equipment	7.3	12	0,1%		
Installation, maintenance and repair of renewable energy technologies	7.6	3	0,0%		
Capex of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		560	6%		
TOTAL A1+A2		5,930	65%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES					
Capex of Taxonomy-non-eligible activities (B)		3,262	35%		
TOTAL A+B		9,191	100%		

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Proportion of OPEX from products or services associated with Taxonomy-aligned economic activities - disclosure covering year 2022

OPEX	Codes (2)	Absolute OPEX (3) M€	Proportion of OPEX (4) %	Substantial contribution criteria	
				Climate change mitigation (5) %	Climate change adaptation (6) %
Economic activities (1)					
A1- Environmentally sustainable activities (Taxonomy-aligned)					
Electricity generation using solar photovoltaic technology	4.1	-37	1,3%	3,3%	0,0%
Electricity generation from wind power	4.3	-300	10,4%	26,7%	0,0%
Electricity generation from hydropower	4.5	-222	7,7%	19,8%	0,0%
Electricity generation from geothermal energy	4.6	0	0,0%	0,0%	0,0%
Electricity generation from bioenergy	4.8	-8	0,3%	0,7%	0,0%
Transmission and distribution of electricity	4.9	-10	0,4%	0,1%	0,8%
Storage of electricity	4.10	-18	0,6%	1,6%	0,0%
Storage of hydrogen	4.12	-2	0,1%	0,2%	0,0%
Transmission and distribution networks for renewable and low-carbon gases	4.14	-34	1,2%	2,5%	0,5%
District heating/cooling distribution	4.15	-222	7,7%	19,7%	0,1%
Cogeneration of heat/cold and electricity by bioenergy	4.20	-4	0,1%	0,3%	0,0%
Production of heat/cool from geothermal energy	4.22	0	0,0%	0,0%	0,0%
Production of heat/cool from bioenergy	4.24	-29	1,0%	2,6%	0,0%
Electricity generation from nuclear energy in existing installations	4.28	-33	1,1%	2,9%	0,0%
High-efficiency co-generation of heat/cool and power from fossil gaseous fuels	4.30	0	0,0%	0,0%	0,0%
Production of heat/cool from fossil gaseous fuels in an efficient district heating and cooling system	4.31	-1	0,0%	0,1%	0,0%
Anaerobic digestion of bio-waste	5.7	-5	0,2%	0,4%	0,0%
Installation, maintenance and repair of energy efficiency equipment	7.3	-19	0,7%	1,7%	0,0%
Cogeneration of heat/cold and electricity by bioenergy	7.4	0	0,0%	0,0%	0,0%
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	7.5	-3	0,1%	0,2%	0,0%
Installation, maintenance and repair of renewable energy technologies	7.6	-27	0,9%	2,4%	0,0%
Data-driven solutions for GHG emissions reductions	8.2	-2	0,1%	0,2%	0,0%
Close to market research, development and innovation	9.1	-4	0,1%	0,3%	0,0%
Professional services related to energy performance of buildings	9.3	-143	4,9%	12,7%	0,0%
OPEX of Environmentally sustainable activities (Taxonomy-aligned) (A.1)	TOTAL	-1,125	39%	99%	1%
A2- Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)					
Electricity generation using solar photovoltaic technology	4.1	-1	0,0%		
Electricity generation from wind power	4.3	-7	0,3%		
Electricity generation from hydropower	4.5	-10	0,4%		
Transmission and distribution of electricity	4.9	-29	1,0%		
Storage of electricity	4.10	0	0,0%		
District heating/cooling distribution	4.15	-50	1,7%		
Production of heat/cool from geothermal energy	4.22	-1	0,0%		
Electricity generation from fossil gaseous fuels	4.29	-163	5,6%		
High-efficiency co-generation of heat/cool and power from fossil gaseous fuels	4.30	-44	1,5%		
Production of heat/cool from fossil gaseous fuels in an efficient district heating and cooling system	4.31	-1	0,0%		
Installation, maintenance and repair of energy efficiency equipment	7.3	-8	0,3%		
Professional services related to energy performance of buildings	9.3	0	0,0%		
OPEX of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		-314	11%		
TOTAL A1+A2		-1,438	50%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES					
OPEX of Taxonomy-non-eligible activities (B)		-1,463	50%		
TOTAL A+B		-2,901	100%		

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 generation 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 generation facilities that produce electricity using fossil gaseous 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 a % - 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 which is taxonomy-aligned 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	372	0%	372	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 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	45	0%	45	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	10	0%	10	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	13,682	15%	13,682	15%	0	0%
8.	TOTAL APPLICABLE KPI - REVENUES	93,865	100%	93,865	100%	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	%
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	109	1%	109	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 CAPEX 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 CAPEX KPI	0	0%	0	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	0	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 denominator of the CAPEX KPI	5,260	57%	5,260	57%	0	0%
8.	TOTAL APPLICABLE KPI - CAPEX	9,191	100%	9,191	100%	0	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	-33	0%	-33	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 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	0	0%	0	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 taxonomy-aligned other economic activities not referred to in rows 1 to 6 above in the denominator of the OPEX KPI	-1,090	38%	-1,090	38%	0	0%
8.	TOTAL APPLICABLE KPI - OPEX	-2,901	100%	-2,901	100%	0	0%

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	372	3%	372	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 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	45	0%	45	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	10	0%	10	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	13,682	97%	13,682	97%	0	0%
8.	TOTAL AMOUNT AND TOTAL PROPORTION OF TAXONOMY-ALIGNED ECONOMIC ACTIVITIES IN THE NUMERATOR OF THE REVENUE KPI	14,109	100%	14,109	100%	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	%
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 the 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 the numerator of the CAPEX KPI	109	1%	109	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 CAPEX 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 CAPEX KPI	0	0%	0	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 CAPEX KPI	0	0%	0	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	5,260	37%	5,260	37%	0	0%
8.	TOTAL AMOUNT AND TOTAL PROPORTION OF TAXONOMY-ALIGNED ACTIVITIES IN THE NUMERATOR OF THE CAPEX KPI	5,370	38%	5,370	38%	0	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 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 the 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 the numerator of the OPEX KPI	-33	0%	-33	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 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 the 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 the numerator of the OPEX KPI	0	0%	0	0%	0	0%
7.	Amount and proportion of other taxonomy-aligned economic activities and not referred to in rows 1 to 6 above in the numerator of the OPEX KPI	-1,090	-8%	-1,090	-8%	0	0%
8.	TOTAL AMOUNT AND TOTAL PROPORTION OF TAXONOMY-ALIGNED ECONOMIC ACTIVITIES IN THE NUMERATOR OF THE OPEX KPI	-1,124	-8%	-1,124	-8%	0	0%

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	29	0%	29	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	32	0%	32	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	6,758	7%	6,758	7%	0	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	852	1%	852	1%	0	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	10	0%	10	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	1,678	2%	1678	2%	0	0%
8.	TOTAL AMOUNT AND TOTAL PROPORTION OF TAXONOMY-ELIGIBLE BUT NOT TAXONOMY-ALIGNED ECONOMIC ACTIVITIES IN THE DENOMINATOR OF THE REVENUE KPI	9,359	10%	9,359	10%	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	%
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	278	3%	278	3%	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	%
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	40	0%	40	0%	0	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	40	0%	40	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	202	2%	202	2%	0	0%
8.	TOTAL AMOUNT AND TOTAL PROPORTION OF TAXONOMY-ELIGIBLE BUT NOT TAXONOMY-ALIGNED ECONOMIC ACTIVITIES IN THE DENOMINATOR OF THE CAPEX KPI	560	6%	560	6%	0	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-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	-163	6%	-163	6%	0	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	2%	-44	2%	0	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	-1	0%	-1	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	-106	4%	-106	4%	0	0%
8.	TOTAL AMOUNT AND TOTAL PROPORTION OF TAXONOMY-ELIGIBLE BUT NOT TAXONOMY-ALIGNED ECONOMIC ACTIVITIES IN THE DENOMINATOR OF THE OPEX KPI	-314	11%	-314	11%	0	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	3,858	4%
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-noneligible 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	66,540	71%
8.	TOTAL AMOUNT AND TOTAL PROPORTION OF TAXONOMY-NON-ELIGIBLE ECONOMIC ACTIVITIES IN THE DENOMINATOR OF THE REVENUE KPI	70,398	75%

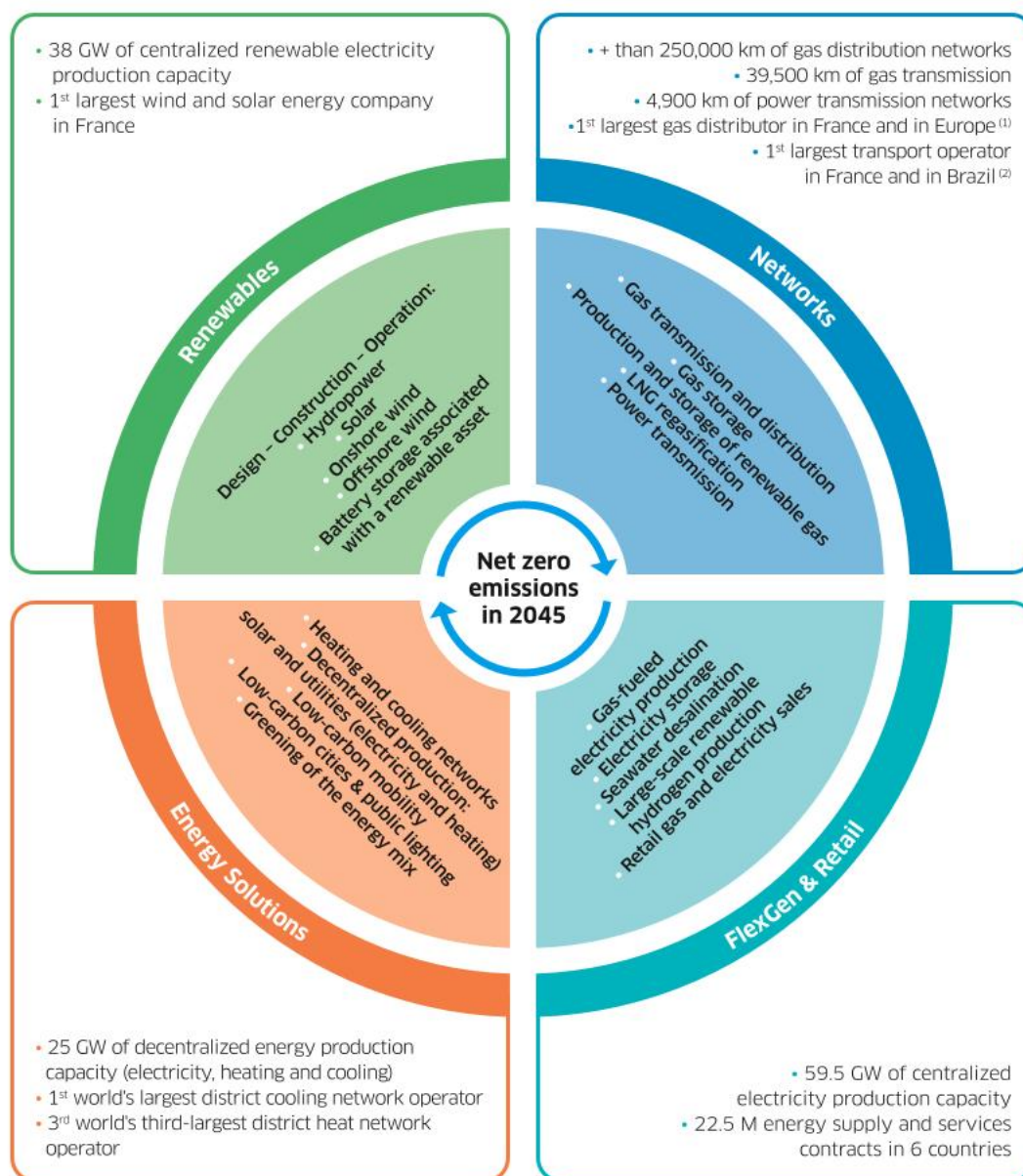
Row	Economic activities	Amount in millions of euros and proportion as % - CAPEX	
		CCM+CCA	
		Amount	%
1.	Amount and proportion of economic activity referred to in row 1 of template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation (EU) 2021/2139 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-noneligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CAPEX KPI	115	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	3,147	34%
8.	TOTAL AMOUNT AND TOTAL PROPORTION OF TAXONOMY-NON-ELIGIBLE ECONOMIC ACTIVITIES IN DENOMINATOR OF THE CAPEX KPI	3,262	35%

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	-174	6%
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	-1290	44%
8.	TOTAL AMOUNT AND TOTAL PROPORTION OF TAXONOMY-NON-ELIGIBLE ECONOMIC ACTIVITIES IN THE DENOMINATOR OF THE OPEX KPI	-1464	50%

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:

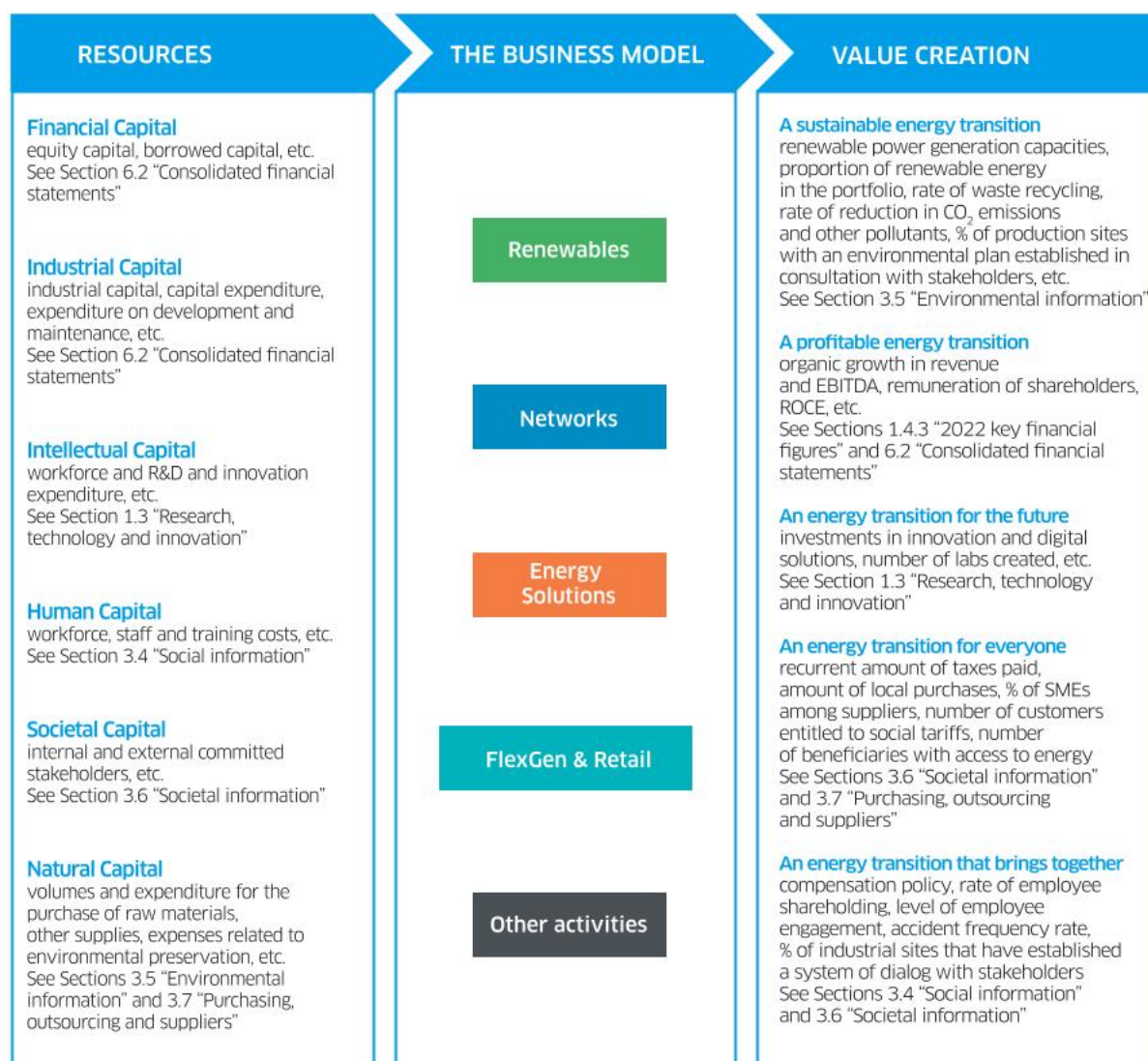


(1) Through independent subsidiaries.

(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 twenty 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:

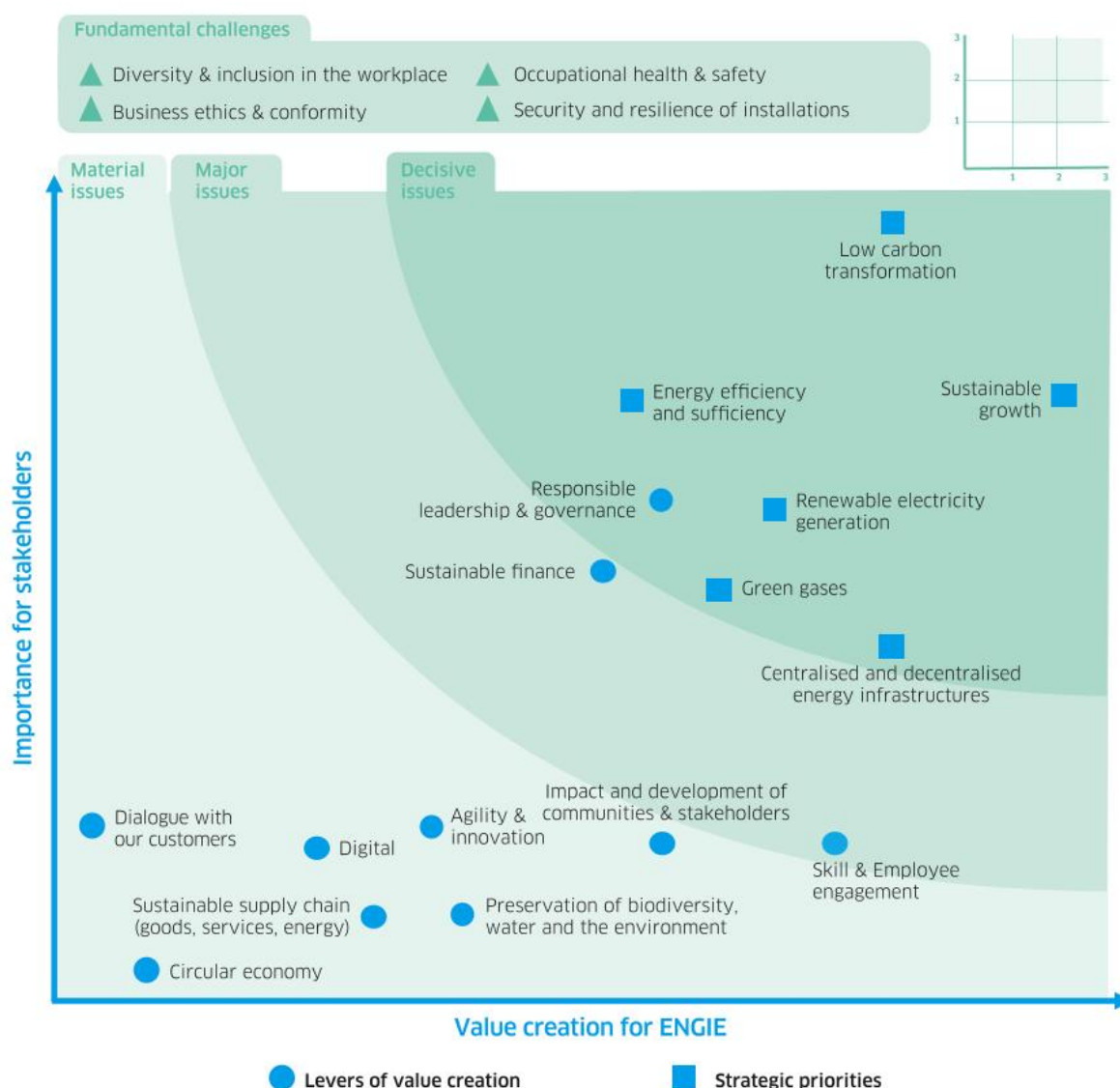
- the material challenges that create value for the Group;
- the major issues that make the most significant contribution to this value creation;
- the decisive issues that make an essential contribution to it, six of which constitute the Group's strategic priorities.

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/csr-governance-policies>.



The definitions of the 2022 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 our digital expertise at the service of the energy transition by offering our customers innovative and differentiating solutions and services; leverage these technologies to improve the Group's operational efficiency and to strengthen cohesion between our 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 security 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 our 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 our practices.
6. Occupational health & safety	Guarantee health & safety as well as optimal working conditions for our employees, contractors and subcontractors 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 our employees and our 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 our supply chains and our working practices (ways of working).
11. Renewable electricity production	Strengthen our 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 our customers and stakeholders of the role of green gases as levers for resilience and performance in the energy transition.
13. Centralized and decentralized energy infrastructures	Pursue the development of gas and electricity energy infrastructures as well as decentralized infrastructures (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 infrastructures.

Challenge	Definition
14. Agility & innovation	Change the corporate culture toward greater agility and openness to innovation; strengthen our 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 our 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 our customers' sites through our offers as well as at the level of our networks.

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 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: Security 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 infrastructures
Challenge 20: Energy efficiency & sufficiency

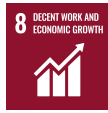
Associated CSR risks	Associated opportunities	Associated SDGs
A <i>Process safety</i>: the risk of harm to the integrity of persons or property due to the Group's industrial activities. B <i>Nuclear safety</i>: the risk of the release of radioactive material from the Group's nuclear plants following 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	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 13 CLIMATE ACTION
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	3 GOOD HEALTH AND WELL-BEING 13 CLIMATE ACTION 6 CLEAN WATER AND SANITATION 14 LIFE BELOW WATER 15 LIFE ON LAND

SOCIETAL RISKS

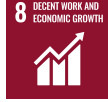
Challenge 3: Sustainable growth
Challenge 15: Dialog with our customers
Challenge 17: Impact and development of communities and stakeholders
Challenge 18: Sustainable finance
Challenge 19: Sustainable supply chain

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	3 GOOD HEALTH AND WELL-BEING 11 SUSTAINABLE CITIES AND COMMUNITIES 7 AFFORDABLE AND CLEAN ENERGY 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 8 DECENT WORK AND ECONOMIC GROWTH 13 CLIMATE ACTION

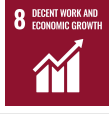
SOCIAL RISKS
Challenge 1: Responsible leadership and governance
Challenge 5: Employees' skills and commitment
Challenge 14: Agility and innovation

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>Inequality</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	  

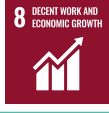
Challenge 6: Health and safety at work

Associated CSR risks	Associated opportunities	Associated SDGs
S <i>Health and safety</i> at work for employees, contractors and subcontractors. 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 and safety, responsible procurement and the environment. This vigilance plan covers all of ENGIE's activities and its controlled subsidiaries world-wide, 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	2022 results (excluding Equans)	2021 results (excluding Equans)	2020 results
Risk A: Process safety (see Section 2.2.5.2)				
ENGIE's health and 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 2.2.7.1)				
Nuclear Safety and Radiation Protection Policy Independent supervision of nuclear safety 2016-2020 Global Nuclear Safety Plan Minimum requirements for systems of management of nuclear actors	Monitoring of significant incidents	No significant incident	No significant incident	No significant incident
Risk C: Cyber attack on industrial control systems (see Section 2.2.5.1)				
Review of the 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	Monitoring of the security rate of priority sites to be secured (critical and sensitive 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 Information Security Committee	Monitoring of threats to the Group, particularly from terrorists Monitoring of damage to assets	No significant damage to assets	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 SBT commitments	59.5	65.1	67.5
	52 Mt of GHG emissions from use of sold product, in line with the SBT commitments	61.3	65.6	61.5
	0 Mt of GHG emissions from our working practices (after offsetting)	0.3	0.3	0.5
	58% of power capacity from renewables, in accordance with SBT commitments	38%	34%	31%

Policies or action plans established to cover or remedy risks	Steering resources or KPIs, objectives	2022 results (excluding Equans)	2021 results (excluding Equans)	2020 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	53%	37%	21%
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)	34%	28%	0%
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	0.300	0.342	0.278
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)	-47% 1,459,706t	+3% 2,843,003t	+3% 2,857,579t
	95% reduction in the quantity of hazardous waste disposed of vs 2017 (386,783t)	-94% 23,506t	-92% 30,240t	-90% 38,139t
	% of non-hazardous waste recovered	80%	84%	76%
	% of hazardous waste recovered	21%	15%	30%
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)	-64% 33,517 t	-47% 48,831t	-47% 49,022t
	98% reduction in SO₂ emissions vs 2017 (159,623t)	-95% 7,418t	-34% 105,984t	-25% 119,584t
	60% reduction in total particle emissions vs 2017 (7,353t)	-54% 3,398t	-23% 5,693t	-14% 6,312t
	NO _x (t)	33,517	48,831	49,022
	SO ₂ (t)	7,418	105,984	119,584
	Total particles (t)	3,398	5,693	6,312
	Mercury (kg)	49	194	305

3.3.2 MAIN SOCIETAL RISKS

Policies or action plans established to cover or remedy risks	Steering resources or KPIs, objectives	2022 results (excluding Equans)	2021 results (excluding Equans)	2020 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	46%	38%	21%
	Number of training sessions on the "stakeholder engagement" tool, which is a self-assessment framework based on standard AA1000 – Stakeholder management, produced by the Accountability NGO	1	14	6
	Replaced in 2022 by an e-learning module			
		104	NA	NA
Risk M: Management of major projects (see Section 2.2.5)				
Investment procedure for projects passing through the Group Investment Committee which provides for a risk analysis and a self-assessment matrix of 9 CSR criteria based on information from the EIA (Environmental Impact Assessment) and ESIA (Environmental Social Impact Assessment)	Risks analysis via matrix of 9 CSR criteria	No indicator	No indicator	No indicator
Risk N: Reputation				
Protection of the brand	NPS satisfaction rate of BtoC customers (Net promoter Score between -100 and +100 inclusive) 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 (8,304,000 excluding regulated tariff contracts in 2022)	+32	+19	+19
	Belgium (3,793,000 contracts in 2022)	+1	+2	-1
	Netherlands (687,000 contracts in 2022)	+37	NC	NC
	Italy (913,000 contracts in 2022)	+37	+29	+19
	Romania (2,073,000 contracts in 2022)	+38	+49	+50
	Australia (689,000 contracts in 2022)	-2	+5	NC
	2030 target: 45 Mt CO₂ avoided by our customers through ENGIE's offerings and services	28.2	26.5	21
Environmental policy	Number of environmental complaints and convictions	8 complaints and 1 conviction	13 complaints and 2 convictions	6 complaints and 2 convictions

Policies or action plans established to cover or remedy risks	Steering resources or KPIs, objectives	2022 results (excluding Equans)	2021 results (excluding Equans)	2020 results
Ethics Charter Code of conduct for business relations Code of conduct for relations with suppliers	Ethical malfunctions monitored using the INFORM'ethics reporting tool	305 incidents, proven or non-proven	205 incidents, proven or non-proven	283 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 preferred suppliers (excluding energy procurement) SBT certified or aligned	23%	20%	15%
	• Ratio of 100 on responsible procurement (excluding energy): CSR assessment and inclusive procurement	38	40	25
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, this target will be amended in 2024 to reflect the Group's ambition in terms of social, environmental and anti-poverty impact</i>	9.5 M	7 M	6 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	2022 results (excluding Equans)	2021 results (excluding Equans)	2020 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	84%	82%	70%
	Monitoring of number of hires (permanent and fixed-term)	16,974	15,522	29,481
	Monitoring of voluntary turnover rate (resignation)	6.5%	5.2%	5.4%
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 & technology policy that relies on the ENGIE Research entity, which brings together several Labs and centers of expertise and engineering	R&D expenditure	€135 M	€138 M	€190 M

Policies or action plans established to cover or remedy risks	Steering resources or KPIs, objectives	2022 results (excluding Equans)	2021 results (excluding Equans)	2020 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	86%	83%	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	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	No new agreement
Risk Q: Diversity (See Section 2.2.6.1)				
Group diversity policy	Percentage of female employees	26.2%	25.1%	21.4%
Diversity label	2030 target: • 40% to 60% female managers	29.9%	28.9%	24.1%
Employment of young people	2030 target: • 10% of the Group’s workforce in France are apprentices	7.7%	7.2%	7.1%
Risk R: Inequality (See Section 2.2.6.1)				
Professional equality policy	2030 target: • Equity ratio of women to men of 100			
	France	-	89	87
	Rest of world	-	82	80
	• Indicator replaced in 2022 by: Gender pay equity < 2% worldwide	1.73%	-	-
Risk S: Health and safety at work (See Section 2.2.6.2)				
Group health and 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.	2030 target: • Total lost time injury frequency rate for employees and subcontractors on sites with controlled access ≤ 2.3	2.0 on a 2022 objective of 2.4 or less	2.5 on a 2021 objective of 2.8 or less	2.7 on a 2020 objective of 3.3 or less
It constitutes, for every person, a reference point to ensure that health and safety are incorporated within all the actions of the Group.	2030 target: • As of 2023, the prevention rate will be replaced by the fatality rate	0.73 for a minimum value of 0.66	0.65 for a minimum value of 0.57	0.59 for a minimum value of 0.42
2021-2025 health and safety action plan, divided into three prevention axis: “no life at risk”, “no mind at risk” and “no asset at risk”.	Monitoring of health and safety results by the Executive Committee, the EESDC and the Board of Directors			
The Group’s health and safety transformation plan “ENGIE One Safety.”				
European agreement on the improvement of well-being at work				

Policies or action plans established to cover or remedy risks	Steering resources or KPIs, objectives	2022 results (excluding Equans)	2021 results (excluding Equans)	2020 results
Annual communication campaign	Deployed throughout the health and safety functional line	Communication campaign on electrical risks	Communication focused on preventing Covid-19	Communication campaigns focused on Covid-19 and on maintaining vigilance in terms of health and safety
Risk T: Safe travel				
Safety rules for international trips Employee access to the ISOS international health and 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	2022 result (excluding Equans)	2021 result (excluding Equans)	2020 results
Risk U: Corruption				
Anti-corruption policy based on: - the Ethics Charter; - the Practical Guide to Ethics; - 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 audits and external audits including the ISO 37001 certification audit (certification received in 2018, confirmed in 2019 and 2020 and renewed in 2021) Annual publication of the communication on the progress of UN Global Compact Principle 10	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	283 proven or unproven incidents reported in My Ethics Incident, including 20 cases of alleged corruption
	Alert system: ethics@engie.com	225 incidents including 60 concerning business ethics cases	146 incidents including 39 concerning business ethics cases	201 incidents including 20 concerning business ethics cases
	The Group is committed to training its senior managers, expanding its commitment for 2019 to Group managed roles (GMRs) and anti-corruption in 2025	100%	96% of GMRs (including Equans)	86% of GMR
	2030 target: 100% of employees most exposed to corruption risk trained	55%	49%	21%

Policies or action plans established to cover or remedy risks	Steering resources or KPIs, objectives	2022 result (excluding Equans)	2021 result (excluding Equans)	2020 results
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)	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)	283 incidents in My Ethics Incident (alleged or unsubstantiated), including six allegations relating to human rights and environmental law (excluding allegations relating to sexual harassment and moral harassment)

3.4 SOCIAL INFORMATION

Against a complex geopolitical and societal backdrop in 2022, ENGIE was able to resist in the face of numerous challenges, thanks notably to its industrial and integrated organization. ENGIE has been, more than ever, at the heart of the key subjects of our society, notably with an environmental crisis and an energy crisis in wake of Russia's invasion of Ukraine. The rare scale of the latter has raised questions relating to sovereignty, supply safety and access for all to energy.

In this context, the Group had to be capable of providing practical responses in relation to three strategic objectives: attracting and retaining all talents, while developing skills and leadership and building ENGIE's culture.

The internal ENGIE&ME survey showed an employee engagement rate of 86%, of the 73% of staff who responded. This demonstrates employee commitment to the Group strategy, as well as their understanding of the integrated organization model that was implemented in 2021. Moreover, the Group has a long history of employee share ownership and launched the Link 2022 plan in September 2022, to allow its

employees based across 21 countries to acquire shares in the Group. More than one in three employees worldwide and 43% in France subscribed to the plan, representing a further demonstration of employees' engagement and adherence to the Group's road map.

The men and women of the Group represent its leading performance driver and it is on them that ENGIE's success is based. To support them, talent identification and management programs have been reinforced. To retain them, ENGIE relies on both its development policy and its career path policy. It offers employees various career paths within its main professions and guides them in their career development choices.

In terms of recruitment, ENGIE, as its peers, has to deal with a highly competitive job market, changing professions and constantly evolving candidate expectations. ENGIE has been able to attract almost 16,974 people across the world. ENGIE's purpose, which is focused on the transition to a carbon-neutral economy, is clearly an attractive factor.

Diversity, equity and inclusion are also priorities for the Group and represent key principles in the process of recruiting, retaining and integrating talent. In this respect, in 2022 ENGIE launched the new Diversity, Equity and Inclusion policy called "Be.U@ENGIE" for "Be yourself, Be united, Be unique".

To promote this new culture, accelerate the execution of ENGIE's strategy and strengthen employees' engagement, ENGIE has introduced a new leadership model entitled ENGIE Ways Of Leading (EWOL). Drawn up during a collective and collaborative process with the Group's employees, the EWOL include five leadership priorities: "Safety & Integrity, ONE ENGIE, Accountability, Trust and Care."

The purpose of the EWOL program is to guide the individual behavior of leaders, to embody ENGIE's culture and put the Group's common values into practice on a daily basis.

At last, the Group has confirmed its social commitments with:

- 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;
- an objective of 100% of employees trained each year by 2030.

In a complex world, the management of stakeholders is critical and social dialog, a driver of competitive advantage for companies. At ENGIE, social dialog is an integral part of the means invested by the Group to ensure the execution of its strategy. ENGIE's purpose is focused on energy transition for all and goes hand in hand with the Group's strong social responsibility. Its objective is to achieve a level of social excellence which is in line with its environmental standards. And the Global Agreement signed in 2022 is a proof of this. This agreement ensures the deployment of the *ENGIE Care* program, a cornerstone for common social rights, across all entities.

In a year marked by spiraling inflation, the Group paid particular attention to the compensation of its employees, by regularly reviewing its wage policies and awarding bonuses aimed at maintaining procurement power. Moreover, in October the Group announced the payment of an exceptional bonus of €1,500 to each of its employees worldwide.

Following the disposal of EQUANS in October 2022, social data presented in this chapter does not include this entity (except for the health and safety results which are presented including and excluding EQUANS, see Section 3.4.7).

3.4.1 SOCIAL DATA

3.4.1.1 Workforce

Present in 31 countries, ENGIE had 96,454 employees at the end of December 2022. The decrease in the workforce by 75,020 employees compared with 2021 was mainly due to the

disposal of EQUANS (-69,970) and ENDEL (-4,745) in 2022, as planned in the Group's strategic plan.

GRI 102-7 /405-1	France	Europe (excl. France)	South America	USA & Canada	Middle East, Asia & Africa	2022	2021	2020
Renewables	2,836	349	943	318	368	4,814	4,882	4,878
Networks	17,162	3,078	708	858		21,806	22,542	19,624
Energy Solutions	15,113	15,535	2,271	2,206	7,536	42,661	47,531	47,716
Supply	7,007	3,608	-	-	1,963	12,578	12,829	16,495
Thermal	172	1,156	858	65	1,319	3,570	4,262	2,819
Nuclear	-	2,057	-	-	-	2,057	2,135	2,190
Others	4,231	2,626	900	1,099	112	8,968	7,323	9,406
<i>o/w GEMS</i>	1,501	1,147	-	458	108	3,214		
Sub-total	46,521	28,409	5,680	4,546	11,298	96,454	101,504	103,128
Equans						-	69,970	69,575
TOTAL	46,521	28,409	5,680	4,546	11,298	96,454	171,474	172,703
% reporting	100%	100%	100%	100%	100%	100%	100%	100%

	2022									2021	2021	2020	
GRI 102-7 / 405-1	Renewables	Networks	Energy Solutions	Supply	Thermal	Nuclear	Others	o/w GEMS	Group	%	excl. EQUANS	Group	Group
Managers	2,500	5,625	10,855	2,612	1,085	483	6,176	2,215	29,336	30.4%	30,641	45,819	45,280
Men	1807	3,808	8,257	1,555	957	393	3,800	1,481	20,577	70.1%	21,789	34,542	34,361
Women	693	1817	2,598	1,057	128	90	2,376	734	8,759	29.9%	8,852	11,277	10,919
Non-managers	2,314	16,181	31,806	9,966	2,485	1,574	2,792	999	67,118	69.6%	70,863	125,655	127,423
Men	1,763	12,042	25,741	6,418	2,249	1,371	1,071	386	50,655	75.5%	54,210	99,627	101,281
Women	551	4,139	6,065	3,548	236	203	1,721	613	16,463	24.5%	16,654	26,029	26,142
Total	4,814	21,806	42,661	12,578	3,570	2,057	8,968	3,214	96,454	100%	101,504	171,474	172,703
Men	3,570	15,850	33,998	7,973	3,206	1,764	4,871	1,867	71,232	73.9%	75,999	134,169	135,642
Women	1,244	5,956	8,663	4,605	364	293	4,097	1,347	25,222	26.1%	25,505	37,305	37,061
% reporting	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

As of December 31, 2022, the workforce comprised 29,336 managers i.e. 30.4% of the total workforce, and 67,118 non managers, i.e. 69.6%. The proportion of managers increased slightly, by 0.2%, compared with 2021.

The proportion of women in the workforce represented 29.9% of managers (see Section 3.4.2.3), increasing by 1% compared to 2021.

3.4.1.2 Contract types and trends

At the end of December 2022, 88,241 employees were on permanent contracts, making up 91.5% of the workforce. 4,499 employees were on fixed-term contracts, i.e. 4.7% of the workforce.

Furthermore, with 3,714 young people on work-study contracts, i.e. 3.9% of the workforce, ENGIE has confirmed and has maintained its commitment to young people. Work-study programs combine practice and theory. These programs are also an important source of recruitment (see Section 3.4.3.4.5).

	2022									2021	2021	2020
GRI 102-8	Renewables	Networks	Energy Solutions	Supply	Thermal	Nuclear	Others	o/w GEMS	Group	excl. EQUANS	Group	Group
Permanent	91.5%	94.5%	90.3%	25.3%	8.0%	99.9%	93.8%	94.6%	91.5%	91.5%	90.0%	90.4%
Fixed-term	3.7%	0.6%	6.2%	2.8%	0.3%	0.1%	2.2%	2.4%	4.7%	4.8%	6.3%	6.1%
Work-study contract	4.8%	4.9%	3.5%	1.3%	0.0%	0.0%	4.0%	3.0%	3.9%	3.8%	3.6%	3.5%
% reporting	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

3.4.1.3 Workforce by age bracket

The average age of employees on permanent contracts is 43.

	2022									2021	2021	2020
GRI 405-1	Renewables	Networks	Energy Solutions	Supply	Thermal	Nuclear	Others	o/w GEMS	Group	excl. EQUANS	Group	Group
< 25 yrs old	2.2%	2.5%	3.7%	4.1%	1.3%	1.0%	1.5%	1.3%	3.0%	2.8%	3.3%	3.4%
25-34 yrs old	24.9%	21.5%	24.5%	22.7%	19.9%	14.9%	20.3%	22.9%	22.8%	23.2%	22.5%	23.0%
35-44 yrs old	37.6%	31.5%	28.8%	33.4%	32.3%	34.5%	34.0%	39.1%	31.2%	31.1%	28.9%	28.8%
45-54 yrs old	24.8%	30.4%	25.0%	27.1%	29.1%	22.2%	29.7%	27.0%	27.0%	27.3%	26.8%	27.3%
> 55 yrs old	10.4%	14.1%	18.0%	12.7%	17.4%	27.4%	14.5%	9.7%	15.9%	15.7%	18.2%	17.5%
% reporting	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

3.4.2 CULTURE AND COMMITMENT

3.4.2.1 Culture

ENGIE's culture is based on its "raison d'être" (see Section 1.1.1), which guides the Group's strategic priorities and each employee's motivation to contribute to the energy transition. This purpose is supported by its 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 anyone to be himself.

3.4.2.1.1 Actors of the energy transition

ENGIE is a pioneer in energy transition. At the heart of its strategy, its constant commitment is to develop a balanced, affordable, reliable and sustainable energy mix.

The Group's objective is to support its stakeholders in their decarbonization ambitions. Each ENGIE employee needs to be aware of the challenges they are helping to meet: to the climate emergency, social responsibility and an uncertain and volatile energy market.

At ENGIE, all employees are both ambassadors for the Group's strategy and actors of the energy transition. Together everyday, they work to achieve the Net Zero-Carbon objective by 2045 and to make ENGIE the champion of zero-carbon energy. This community of employees defends a new social model that brings 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. Managerial practices and career paths are optimized to ensure the success of the energy transition project.

3.4.2.1.2 Acting together, as "ONE ENGIE."

To meet the challenges of the energy transition together and achieve its strategic objectives, the Group launched an in-depth organizational transformation in 2021, built around four Global Business Units and four regional hubs. Cross-divisional exchanges introduced by this reorganization is allowing us to build a ONE ENGIE culture shared by all employees.

This shared ONE ENGIE culture is based on coordinated working practices, the "ENGIE WOW" (Ways of Working): COLLABORATE, PRIORITIZE, COMMIT TO DELIVER, FOCUS ON BUSINESS, ENGAGE. These five principles must guide the behavior of each collective, in both their internal operation and their interactions with the rest of the organization.

3.4.2.2 Engagement

The Group's shared culture and individual action to achieve the energy transition form the basis for employee engagement. To allow them to take ownership of transition-related challenges and their impact on the business lines, develop their skills and provide the means to take action in their daily practices, ENGIE has created its Sustainability Academy.

3.4.2.2.1 Sustainability Academy

ENGIE created its Sustainability Academy in 2021 to facilitate the commitment of each employee, who is also actor of the energy transition. Employees 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.

The Sustainability Academy facilitates employee engagement through three drivers:

- **Being aware and taking ownership of the Group's strategy and its operational challenges**
 - An online training program covering the Group's strategy is complemented by round table sessions throughout the year. The aim is to understand the challenges of the Group's strategic transformation: energy saving measures, the development of biomethane, green finance, carbon offsetting;
 - Training programs covering the energy markets, carbon-free technologies and energy saving measures, supplement this first driver.
- **Understanding the contribution of each one's activity to the Group's strategic objectives**
 - Regardless of one's function, this involves being aware of his impact on the energy transition. Tangible questions must be included in each decision-making process: how to improve the management of stakeholders? how to use the Group's matrix to take the societal and environmental impact of my activity into account? are the framework agreements adapted to the Group's commitments?

The ENGIE WOW aims to:

- enable all employees to understand the meaning and practical consequences of the new organization;
- disseminate the reasons behind and understanding of the new structure and the matrix-based organization;
- strengthen the coordination of initiatives and activities between the various entities of the Group by pooling resources;
- translate generic principles into practical actions and behaviors to achieve the required performance.

These were introduced within each Group entity and translate into the solid commitment of teams in their daily work. The exemplary role of managers who represents the ENGIE WOW, promotes related behavior. ENGIE WOW thus fully play their unifying role. That is one of the fundamentals of the ENGIE Group's leadership model.

As of 2022, all Group's employees were invited to give their opinion on compliance with the behavior associated with the five ENGIE WOW principles, through the ENGIE&ME engagement survey. One year on from their implementation, tangible behaviors associated with these principles are visible within the organization.

- A training program is dedicated to business developers and sales teams to improve their skills and meet our customers' expectations in an optimal manner.
- **Acting on a daily basis for the energy transition and being an ambassador through exemplary behavior**
 - The energy transition is everyone's responsibility on a daily basis. Everyone must understand the challenges and also the associated best practices, in terms of the use of IT tools and sobriety;
 - The Sustainability Academy is also a framework for sharing skills and experience. Each year, it brings together more than 4,000 employees across the different geographies. Training courses totaling 48 hours are dedicated to the sharing of knowledge, skills and experience on subjects relating to sustainability in the workplace. More than 100 events and exchange sessions are organized by employees.

3.4.2.2.2 The employees' commitment to the Group's strategy (ENGIE&ME)

The understanding and adherence of Group employees to its strategy is a driving force of the engagement measured in the annual ENGIE&ME survey. This engagement survey, which is carried out Group wide, showcases ONE ENGIE. In 2022, 73% of employees gave their opinion on the drivers of their engagement.

The increase in the sustainable engagement of Group employees (86% in 2022) is driven by a widespread sense of ownership of the Group's strategy, which reinforces their pride and makes them excellent ambassadors for the enterprise and its "raison d'être".

The results notably highlighted the fact that:

- 86% of employees recommend ENGIE as a great place to work;
- 80% of employees believe in the Group's ability to accelerate the transition to a carbon-neutral economy;

- 84% of employees are aware of their role within their entity to protect the environment;
- 91% of employees declare that they go above and beyond their own responsibilities to enable the enterprise achieve its goals.

Being actors of the energy transition and committed to the Group's strategy also means ensuring that all ENGIE stakeholders are involved in this transformation. In total, 81% of employees confirm their commitment and attachment to ENGIE as a socially responsible company.

3.4.2.3 Diversity and Inclusion

3.4.2.3.1 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;
- 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);
- the question of LGBTQ+ (Lesbian, Gay, Bisexual, Transgender / Transsexual plus);
- origins (including nationalities, ethnic 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 issue of disability.

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 will be rolled out across all regions as of 2023 and managed by a DEI World Committee.

In France

For many years, the Group has implemented a corporate social responsibility (CSR) 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 most recent audit was carried out in September 2020 and confirmed the Group's commitment to promoting diversity and equal opportunities. It praised the many initiatives taken by all the entities in France.

3.4.2.3.2 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;

Internally, this is reflected in:

- steady and constant social dialog;
- a common foundation for social protection guaranteed for all employees worldwide;
- attention paid to employee development;
- and their inclusion within the Group with respect for their diversity.

- 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. ENGIE has therefore launched and has been rolling out the Fifty-Fifty program since 2020. This program is based on a systematic approach to creating the conditions needed to achieve gender equality.

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 adaptation, employee training and development, and external resonance. For ENGIE, it means becoming a best-in-class in this area and attracting the best talents.

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

- three "Diversity, Professional Equality and Inclusion" programs have been rolled out since May 2021: one online program for all employees and two on-site and remote programs, one for mentoring and the other one for the Group's managers and senior managers;
- in 2022, the Group continued to roll out the *Wo+Men to Lead* personal development program, for male and female leaders;
- a partnership with the Women Initiative Foundation has been focused since 2020 on training employees in inclusive leadership, in cooperation with major international universities.

• 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 regarding bias in recruitment;
- A "Sexual Harassment and Sexist Action" guide was compiled in 2022 and shared with the Human Resources and Ethics teams in each of the Group's countries, led by the Executive Committee which sought to reaffirm the Zero Tolerance policy on this subject;
- 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;
- 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;
- 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 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 challenge the status quo within the organization and showcase ENGIE's commitment outside the Group, through conferences, partnerships and round tables.

• Diagnosis and EDGE certification

- in December 2022, 15 entities in nine countries obtained EDGE certification in Diversity and Inclusion; seven others are currently undergoing certification. This certification offers international recognition of gender equality and covers the corporate culture, recruitment, promotion, mentoring and training of its managers;
- in October 2022, 25 questions relating to "diversity, professional equality and inclusion" were included in the ENGIE&ME annual engagement survey;
- 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.

At the end of December 2022, women made up 26.1% of the Group's workforce. The proportion of women in management was 29.9%. The proportion of women on the Operational Committee is 35.2% (19 women and 35 men). The proportion of women on the Group Executive Committee is 40% (four women and six men).

• External resonance

To promote gender equality within its business lines, ENGIE is raising awareness among young female audiences through the "Elles Bougent" association, which promotes the role of women in technical sectors 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, 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 September 2021, four young women from ENGIE joined this promotion. In September 2022, ENGIE continued its commitment with the start of a second promotion.

Finally, since 2022, ENGIE has been taking part in the *Rise & Lead* summit which brings together business leaders and entrepreneurs to share best practices and ideas to drive change toward diversity, equity and inclusion.

GRI 405-1	2022									2021	2021	2020
	Renewables	Networks	Energy Solutions	Supply	Thermal	Nuclear	Others	o/w GEMS	Group	excl. EQUANS	Group	Group
Proportion of women in workforce	25.8%	27.3%	20.3%	36.6%	10.2%	14.2%	45.7%	41.9%	26.2%	25.1%	21.8%	21.4%
Proportion of women in management	27.7%	32.3%	23.9%	40.5%	11.8%	18.6%	38.5%	33.1%	29.9%	28.9%	24.6%	24.1%
% reporting	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Proportion of women among new hires	38.3%	35.6%	22.0%	30.2%	18.7%	10.3%	49.7%	47.1%	28.2%	24.6%	22.3%	21.8%
Proportion of women among new management hires	36.8%	37.2%	23.3%	41.7%	21.9%	0.0%	40.0%	35.8%	30.5%	27.2%	24.5%	27.0%
% reporting	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

3.4.2.3.3 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. As a reminder, this index is based on several criteria: the gender pay gap, the difference in the distribution of promotions and individual pay raises, the number of employees who received a pay rise on returning from maternity leave and the number of women among the ten highest-paid employees.

In 2022, in line with its ambition and for greater readability, the Group decided to focus, among the professional and pay equity index indicators, on the equal pay indicator. It measures the difference between the compensation of men and women. ENGIE has decided to set a maximum gap objective of 2% at the Group level for equivalent positions.

For 2022, the difference in compensation between women and men stood at 1.73%. In a high inflation context, ENGIE has been able to reduce this difference.

All the companies use a decision-making tool called EQUIDIV, developed by the Group HRD. 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.

On November 22, 2017, ENGIE has 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."

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. In early 2021, ENGIE took part in the BVA/#StOpE on Sexism scale for the first time.

In addition, on the basis of an international benchmark of legislation in force, the Group has defined a common international reference framework designed to eradicate sexual harassment. ENGIE launched a global information and awareness campaign on domestic violence on the occasion of the International Day for the Elimination of Violence against Women.

Moreover, ENGIE includes on the energy bills sent to its all eight million customers in France, the freephone number "SOS femmes battues" for female victims of domestic abuse. The public is therefore kept informed of measures to combat violence against women.

3.4.2.3.4 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.

3.4.2.3.4.1 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 35 large companies and public authorities. For example, an escape game was created to raise awareness of ENGIE's occupations 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 3,000 young people from priority neighborhoods for a period of three years, from the third grade until they start their working lives.

The *Collectif* launched an extensive program in September 2022 to encourage the development of 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, in addition to the existing internal scheme.

In 2022, 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 also launched the "*prépa apprentissage*" initiative (prepare to learn), which welcomed ten young people who had dropped out of school and were distanced from employment. After taking part in the initiative, six joined ENGIE's Apprentice Training Center.

The Group is committed to the social and professional inclusion of people in severe difficulty or in a situation of exclusion.

Since 2020, ENGIE has chaired the French GAN (Global Apprenticeship Network), enabling to:

- encourage corporate initiatives;
- act on factors hindering the development of work-study programs;
- connect these initiatives with real career opportunities for young people;
- use professional training as a springboard for accessing the world of work.

The various institutional, associations and corporate partnerships also facilitate the employability of young interns and apprentices, both internally and externally. Close attention is paid during all stages of the recruitment process, for interns and apprentices in particular, to ensure a more inclusive recruitment process.

3.4.2.3.4.2 Employees with disabilities

ENGIE is fully committed to the area of disability, including at the highest levels of the Group. In France, it is mainly involved in recruitment, integration, 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. A webinar on disability was hosted on October 6, 2022 by Jean-Sebastien Blanc, Executive Vice President in charge of Human Resources, with the aim of raising awareness among all Group employees.

In addition, in 2022 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 allows to raise their awareness in their future role as managers and will be fully rolled out in 2023.

Thanks to financial and human resources, €3 million per year on average and more than twenty disability advisors supported by local representatives, ENGIE has around 2,136 employees with disabilities in France. ENGIE's employment rate in France was 3.4% in 2022.

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.

On October 3, 2022, Chief Executive Officer Catherine MacGregor signed a national agreement with the GESAT network, which represents 2,250 ESAT and adapted companies in France. The objective is to facilitate access for Group companies to suppliers employing people with disabilities.

As part of work on digital accessibility, ENGIE became involved in 2022 in an inter-company training program for digital accessibility coordinators. This training is reserved for people with disabilities.

3.4.2.3.4.3 LGBT+ (Lesbian, Gay, Bisexual, Transgender/ Transsexual plus)

On December 6, 2017 ENGIE signed the *L'Autre Cercle's* LGBT+ 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 LGBT+ in the workplace. ENGIE participated in the 2020 edition of *L'Autre Cercle's* 95 LGBT+ & *Allié.e.s au Travail* Role Models in France. Two employees were designated in the LGBT+ 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 LGBT+ 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 LGBT+ employees in the United States were recognized.

In 2022, ENGIE took part in the following event:

International

- May 17 (IDAHOT 2022 - International Day Against Homophobia, Biphobia and Transphobia): an international webinar with testimonies from employees on their life journeys, and the testimony of BNP Paribas on the treatment of parenthood. A total of 200 participants were present under the patronage of Jean-Sébastien Blanc, Executive Vice President in charge of Human Resources.
- October 11 (National Coming Out Day): webinar organized by the Friends, Pride NorthAm and Pride Impact networks with testimonies from employees.

In France

- February 13: Second participation in the IFOP/L'Autre Cercle Barometer for voluntary entities (20,600 employees).

The actions undertaken by the Group were recognized with an increase in the barometer compared with the previous year. However, the issue of the visibility of homosexuals remains unchanged, in particular for women.

- June 20: webinar on Allies with the partner *L'Autre Cercle* and the participation of Didier Holleaux, Executive Vice President of the Group.
- June 29: renewal of the signature of the *L'Autre Cercle's* Commitment charter.
- September 15: interview with Catherine MacGregor in the magazine *Têtu*.
- October 11: election of Didier Holleaux as a Management Ally Role Model for the 2022 edition organized by *L'Autre Cercle*.

3.4.3 HUMAN RESOURCES ATTRACTION AND DEVELOPMENT POLICIES

3.4.3.1 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.

3.4.3.1.1 ENGIE Skills, the forward-looking jobs and skills management program

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 called ENGIE Skills. In relation to industrial and financial forecasts, it provides a three-year mapping of the quantitative and qualitative skills that each Group entity must acquire. This vision is organized around the ENGIE Jobs reference system, which lists (through a continuous improvement approach) 300 reference professions, allowing:

- better knowledge of how resources are distributed between the businesses, functions, GBU, regional hubs, countries and entities;
- improvement of HR performance and skills management by the GBU, regional hubs, functions and entities.

These data are consolidated at the Group level. They enable the construction of a general overview of the evolution of occupations and skills. Employee support, development and mobility plans are associated with this.

In a context of strategic transformation and digitization of processes, the evolution of skills is reflected at three levels:

- technical skills to be strengthened to enable the Group to become the leader in the energy transition by emphasizing operational excellence and industrial know-how;
- digital skills to be developed in order to offer new services;
- organizational and managerial adaptations requiring strong support.

3.4.3.1.2 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 pursued its non-financial goal of training 100% of employees each year by 2030.

To achieve this goal, ENGIE offers a skills development approach which highlights key skills by population and the related key training needs. This strategy includes the implementation of a Learning governance and the creation of a Learning decision-making body. These bring together Training managers at the Group's Global Business Unit and regional level.

In this context, ENGIE identified three mandatory training courses in 2022, on Health and Safety, Ethics and Cybersecurity, to be carried out in e-learning format by all employees. At the end of 2022, ENGIE also offered varied training courses on key management and leadership skills for Group managers. Managers working in the field of renewable energies were the first to benefit from the introduction of these Management paths.

In addition to prioritizing key skills, ENGIE is committed to instilling a Learning culture and offering regular opportunities to learn, by promoting flexibility in learning approaches. Therefore, in addition to in-person training sessions, virtual classes and e-learning, the Group set up a Mobile Learning platform in 2021 which facilitates access for employees to training modules on Group Business and Culture fundamentals such as hydrogen and energy saving measures.

The Group has rolled out key training programs at the global level which require rapid scaling up. Use of local trainers is also a driver to be able to achieve the target of 100% of employees trained by 2030.

3.4.3.1.3 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 2022, in addition to the Sustainability Academy programs, ENGIE University created short e-learning training courses. These relate to the carbon footprint of IT equipment (Green IT program) and energy saving measures for employees, today's true "transition makers." The Sustainability Learning Days were organized over a continuous 48-hour period in fall 2022, 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 101 sessions 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 University therefore organized a new edition of the Learning Festival in March 2022. This event, which was planned and delivered in 100% digital format, consisted of a week of training for all the Group's employees. The Learning

Festival allowed for the development of key skills, a need that goes hand in hand with the crisis and which required a readjustment of know-how. The 2022 Learning Festival brought together more than 1,200 employees from 44 different countries, representing all the Group's entities during 120 different sessions (Learning Programs, Learning Activities, Social Events). A total of 42 external trainers and 44 internal stakeholders ran these sessions.

The U.Camp, ENGIE University's temporary traveling campus, which takes place over one week at a unique site in France or abroad, was able to be held again in 2022. Organized on-site, this 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 ENGIE's culture and, at the same time, offers a learning experience to participants to reinforce their feeling of belonging, improve performance and accelerate the Group's transformation. In Paris, more than 1,000 employees of 26 nationalities took part in 40 sessions, social events and market place. In August, more than 500 employees from across Central and Latin America met in Rio de Janeiro.

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 since 2022. These Academies, some of which were still under construction at the end of 2022, offer courses to improve the professionalization and operational excellence of employees, the establishment of a shared culture and the promotion of internal and external know-how within the entities.

As a result of the implementation of all these systems, ENGIE trained 83.8% of its employees in 2022.

Proportion of employees trained

GRI 404-2	2022									2021	2021	2020
	Renewables	Networks	Energy Solutions	Supply	Thermal	Nuclear	Others	o/w GEMS	Group	excl. EQUANS	Group	Group
Proportion of women trained	100.0%	73.2%	84.9%	88.9%	86.9%	99.5%	77.9%	68.9%	82.8%	80.3%	80.9%	69.2%
Proportion of men trained	100.0%	82.7%	81.8%	87.5%	94.3%	100.0%	73.4%	62.4%	84.1%	82.6%	82.1%	70.3%
Proportion of employees trained	100.0%	80.1%	82.4%	88.0%	93.4%	100.0%	75.4%	65.1%	83.8%	82.0%	81.9%	70.1%
% reporting	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	98.7%

Training hours

GRI 404-1	2022									2021	2021	2020
	Renewables	Networks	Energy Solutions	Supply	Thermal	Nuclear	Others	o/w GEMS	Group	excl. EQUANS	Group	Group
Total nb. of training hours	175,180	796,074	532,811	231,088	142,474	125,510	123,448	29,947	2,126,584	2,254,023	3,468,907	2,963,242
Average nb. of hours per person trained	37	46	16	21	42	62	19	15	27	28	25	26
% reporting	100%	100%	96.8%	100%	100%	100%	100%	100%	98.6%	100%	100%	97.4%

Breakdown of training hours by topic

GRI 404-1	2022									2021	2021	2020
	Renewables	Networks	Energy Solutions	Supply	Thermal	Nuclear	Others	o/w GEMS	Group	excl. EQUANS	Group	Group
Business techniques	35.3%	37.9%	36.0%	44.3%	32.9%	65.4%	23.6%	23.9%	38.8%	41.7%	38.1%	35.9%
Quality, safety and environment	32.7%	14.5%	48.1%	26.2%	55.3%	26.6%	12.9%	11.5%	28.2%	30.8%	37.9%	33.7%
Languages	7.7%	0.3%	1.8%	2.6%	1.4%	0.0%	17.2%	10.7%	2.4%	2.3%	1.8%	3.0%
Management, personnel development	15.2%	42.0%	9.7%	15.4%	6.0%	0.0%	26.5%	24.6%	23.8%	17.8%	15.6%	13.1%
Others	9.1%	5.2%	4.3%	11.6%	4.5%	8.0%	19.9%	29.3%	6.9%	7.4%	6.6%	14.2%
% reporting	100.0%	100.0%	96.8%	100.0%	100.0%	100.0%	100.0%	100.0%	98.6%	100%	100%	100%

3.4.3.2 The talent policy

The development of Group Talents contributes to ENGIE's performance by developing its human capital. It aims to anticipate the Group's requirements in terms of skills and expertise. It is used to identify and prepare executive managers and the human and technical leaders of the future. To fulfill this mission, the Talent Department develops:

- 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 2022 "People & Position Review," carried out at the country level, then 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 2,000 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, incorporate the aspirations of employees and draw on the diversity of the Group's business lines and geographic locations;
- development tools and specific programs delivered over the long term.

The Group's Talent policy is geared toward all employees and aims notably to strengthen the skills of three key populations for the Group, as well as the entities populations that are targeted more locally: leaders, technicians and experts. Its purpose is to anticipate requirements in terms of skills, secure key positions and improve the loyalty of employees. The health crisis has impacted ways of working, working relationships 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. The policy of attracting future talents is based on a meaningful brand that reflects the Group's values. It is accompanied by ambitious goals in terms of apprenticeships and relationships with major academic partners. The promotion of technical professions by employee ambassadors is also a major asset for recruiting new technicians.

To retain them, ENGIE relies on both its development policy and its career path policy, which offer employees various career paths within its main business lines and guides them in their career development choices.

3.4.3.2.1 ENGIE Boost: the program for future leaders

ENGIE Boost is a system for identifying, developing and retaining high-potential talent 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-month period, they prepare leaders who are likely to rapidly take strategic responsibility within ENGIE;
- A third program, Up!, which is managed on a more local basis, focuses on High Potential talents which are likely to move into key positions within the Group.

Inclusion in the Rise! or Pulse! programs is managed by the Talent & Diversity Department. They ensure a consistent, pertinent approach by implementing People Reviews with the GBU and the support functions. In 2022, the Pulse! program brought together 129 Talents with the potential of moving to one of the Group's 275 strategic positions during their next career move (of which 37.2% women and 38% international employees). The Rise! program brought together 145 Talents with the potential of moving to one of the Group's 260 strategic positions in two or three career moves (of which 55.2% women and 35.9% international employees). Inclusion in the Up! programs is managed locally, through the People Reviews of the GBU, regional hubs, functions and entities. In total, 900 talents take part in the ENGIE Boost initiative's Up! programs. These programs are not intended to reward performance or to be used as a recognition tool. It is an opportunity offered to employees in order to develop their potential and 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.

3.4.3.2.2 ENGIE Ways Of Leading (EWOL)

In 2022, ENGIE's leadership model was adapted to support the deployment of the Group's strategy. It was named "ENGIE Ways of Leading" which is complementary to "ENGIE Ways of Working" applied to all Group employees since 2021.

It focuses on five key commitments that clearly define the common expectations in terms of managerial behavior, to meet the Group's needs:

- **Safety & Integrity:** applying strict standards for the health and safety of employees, securing assets, ensuring ENGIE's (cyber)security, integrity and reputation. This also involves building a "Zero Tolerance" culture, to secure a license to operate.
- **ONE ENGIE:** implementing the ENGIE strategy by drawing on the ENGIE WOW, 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 will be introduced in 2023 to all Group managers. The career development and management programs will be adjusted accordingly.

3.4.3.2.3 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 co-option. It allows experts to develop their "soft skills," such as leadership and communication. All expertise is aligned with the Group's strategy, whether technical, technological or functional. Three levels of experts have been established – Global, Key and Local – according to their impact scope and their exposure. By the end of the first three campaigns, 853 ExpANDers had been identified: 62 Global, 468 Key and 323 Local.

3.4.3.3 Group mobility

3.4.3.3.1 ENGIE 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 Units and entities is facilitated. They are a necessary condition for the Group's transformation and agility. 2,840 movements between and changes in positions took place in 2022. Committees meet to facilitate the matching of positions with internal profiles.

ENGIE Mobility is a system to support career mobility. Since its creation in 2017, ENGIE Mobility brings its expertise and service offering to the HR function notably through various tools dedicated to mobility. In 2022, ENGIE Mobility acted in support of Human Resources managers on various major transformation projects.

In France, a digital space called "Mymobility," dedicated to building career plans, is available to all employees. Events such as "50' Live Mobilité" are organized to promote the culture of mobility and sharing between Human Resources managers. Lastly, the "Regional Mobility Employment Committees" network is coordinated on a monthly basis.

These committees, which are assigned to five regions / employment pools across the country (Ile-de-France; West; South West; Center East and South East; North East) work to promote local internal employment.

3.4.3.3.2 Skill'Lib

The development and acquisition of skills play a key role in the competitiveness and performance challenges of the company.

Beyond training, which remains the preferred lever for learning, ENGIE has set up 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 flexibility, in terms of both resources to carry out temporary missions as well as the development needs of the Group's Talents.

This system was recognized externally and rewarded in November 2021 with the winning of the HR Innovation Prize for the *Victoires des Leaders du Capital Humain* (Victories of Leaders of Human Capital) awards.

3.4.3.4 Hiring and employer brand

3.4.3.4.1 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 2022, the employer brand thus enabled ENGIE to maintain its place in the rankings:

- ENGIE consolidated its fifth position among the "Top Companies" in LinkedIn's rating. ENGIE had around 800,000 LinkedIn followers at end-December 2022 (versus 675,000 in 2021). Traffic to ENGIE's website has continued to grow, with almost 500,000 views per month at the beginning of the year;
- ENGIE is the eighth most committed company in terms of CSR in France out of 61, according to the CSR study carried out by Universum in September-October 2022. The Group ranked second in terms of environmental commitments;
- in the end of the public health crisis at end-2021, ENGIE:
 - maintained its eleventh position as most popular in its core target audience among Baccalaureate Diploma +2/+3 level students,
 - ranked number eighteen as most popular company among students of engineering schools in France, and thus

returning to its 2020 level of popularity. The brand's reputation has never been as high in engineering schools. Thus, 95% of engineers know ENGIE, of which 27% are interested in it as an employer.

3.4.3.4.2 Attractiveness of the Group and Employment of young people

The ENGIE Brand and Employer Brand continues to be rolled out in France and throughout the World with varying levels of reputation according to the country. The countries rely on Corporate deliverables and ecosystem to develop and grow the employer brand at the local level according to their resources and needs.

The attractiveness of the Group has improved with more than 800,000 job applications received in 2022, notably thanks to its visibility on social networks. All positions are published externally, thus generating a high level of traffic to the Careers website and the *engie.com* website.

The visibility and recruitment campaigns carried out either jointly by the Corporate team 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 the 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.).

In 2022, ENGIE won the Grand Prize for Youth Employment, awarded by the HUMPACT rating agency.

3.4.3.4.3 Academic relationships

In order to recruit the best young talents and to maintain its leadership position, ENGIE relies on its academic relationships. These make it possible to promote ENGIE to students in higher education (engineering schools, business schools and universities). As a real driver of attractiveness for the young people who represent ENGIE's future, academic relationships meet recruitment needs in terms of both business and leadership skills.

A strategy and associated policy were implemented in 2022 covering the values of diversity and inclusion as well as those of equality, notably for engineering professions referred to as technical.

In this regard, academic relationships brought together a community of ambassadors to promote the Group's image among students and to meet equality objectives by including the Fifty-Fifty program's "Change MakHers" community. Moreover, various tours organized (JobTeasers/Konbini) and participation in the Junior-enterprises Regional and National Conferences helped strengthen the employer brand.

Academic relationships ensure that they confirm its priorities in terms of diversity, inclusion and equal opportunities. To do so, partnerships with the ESSEC business school and Ponts et Chaussées were introduced with a godmother in the role of leader and the creation of a diversity fresco. Moreover, in the spirit of openness, the "ENGIE Academic Challenge" is an international event aimed at uniting international students and attracting foreign talents. It also aims to encourage them to adopt a carbon neutral approach.

ENGIE adopts a proactive attitude in order to meet strategic objectives and to get ahead of its needs by carrying out many actions (forums, trade shows, round tables, conferences, lectures). In 2022, no fewer than 31 actions were carried out within target schools, while ensuring diversification in the choice of elite and less elite schools. All of this, with a view to supporting inclusion.

The academic relationships are being redesigned in a more qualitative way, with associated returns on investment. Clear and relevant performance indicators (presence, attractiveness, influence and recruitment) ensure the effectiveness of these initiatives.

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 EITSI), 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.

ENGIE took part in the Alliance For Youth international summit at the Parliament in Brussels in September 2022, an event which facilitated exchanges on challenges relating to employment / employability and training. An opportunity for the Group to demonstrate through example, with the ApprentiSwap program (a scheme for Master 2 apprentices to share their work-study period within two companies over a two year period).

3.4.3.4.4 The Communau'Tech: Technician Ambassadors

ENGIE's Communau'Tech is a network of Technicians engaged in the field which strive to make their profession and the Technical sector shine with passion to attract new talent. This system promotes male and female technicians, builds their loyalty, 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 occupations 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 occupations to generate interest in them.

The Communau'Tech now has 370 Technicians (250 in France and 120 in the European subsidiaries including Italy, Romania and Belgium) of which 29 are women.

The goal is to build a community of 500 Ambassadors and Technicians at the European level by the end of 2023.

The first international meeting of the Communau'Tech was organized in Paris on June 1, 2022 and brought together more than 300 Technician Ambassadors from France, Italy, Belgium and Romania. These Ambassadors were also accompanied by their managers, human resources representatives, students on work-study programs, members of the Group Executive Committee and sponsors of the Community. Together, the Group's employees celebrated this community of technicians, founded in 2018 and which since then has been constantly making the sector and the richness of its professions more attractive. The day's program included: an inspiring plenary session, interactive workshops, an exhibition presenting the Group's technical professions. Attendees enjoyed a variety of new experiences, which created rewarding exchanges, interactivity and a pride of belonging.

3.4.3.4.5 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:

- a proportion of apprentices in the Group's workforce of 10% in France by the end of 2030;
- a level of transformation into permanent or fixed-term contracts in the technical or digital sectors 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 number of work-study program students has increased by more than 15% since 2019 and the Group had 3,714 young people on work-study contracts at end-2022.

In France, ENGIE has 3,331 students following work-study programs. The percentage of staff undertaking work-study programs compared to permanent and fixed-term contracts is 7.7%. 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. In the field, the Group was awarded with several Prizes (TOP COM Or) and Labels (Diversity, Young Engagement, Happy Trainees/Alternants-ChooseMyCompany).

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) contribute 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).

In 2022, the work-study program ambition was refocused on the France scope. European and global momentum surrounding the employment of young people continued, notably through image and recruitment partnerships such as "Alliance For Youth" with Nestlé or with the "Global Apprenticeship Network France" chaired by ENGIE since 2020.

The Group's efforts in this field have been recognized by the 2022 award of the Grand Prize for Youth Employment and the GOLD Grand Prize for Employment awarded by the HUMPACT rating agency (Franfinance).

3.4.3.4.6 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, Hauts-de-France, Nouvelle-Aquitaine and Pays-de-la-Loire), the Apprentice Training Center offers diploma courses ranging from the vocational Baccalaureate Diploma to Bachelor degrees for young people aged 16 to 29 and for adults looking for 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 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 works on developing educational projects relating to challenges facing the Group in terms of safety in the workplace.

The Group has also taken action to identify, train and promote tutors, who are key players in the successful integration of work-study students.

3.4.3.4.7 Hiring

The talent 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. This strategy stands out. It favors an approach that places the candidate at the center of the recruitment process in the service of the occupations and the business. 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 has developed strategic partnerships with LinkedIn, Indeed, Glassdoor and Pole Emploi en France. The HR sector thus identifies, supports and develops the skills and resources needed by the Group. It anticipates and responds to the challenges of today and tomorrow.

At end-2022, within the World scope, 16,974 recruitments were made compared with 15,522 in 2021. These recruitments were up by 9.4% compared with 2021 (+1,452 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, 7,414 employees were hired, of which 4,012 on permanent contracts and 3,402 on fixed-term contracts. Internationally, there were 9,560 hires in 2022, of which 7,073 on permanent contracts and 2,487 on fixed-term contracts, with a marked increase in North America and South America.

70% of recruitments relate to positions in the technical, engineering and business development areas. The profile of these hires is shifting toward increased expertise, particularly in the digital positions. Senior technician and supervisors was the category most affected by this recruitment momentum with 1,074 hires over the period, representing an increase of 18% compared with 2021. The recruitment of managers was also up to 8.6% with 3,466 managers hired in 2022, of which 1,058 female managers representing 30.5% of this population. In total, 28.2% of recruitments were women, with 4,790 females hired in 2022.

The Group continued with efforts to strengthen its performance in the sector through a more inclusive and efficient recruitment process: launch of the "License to Recruit" professional development path, as part of the new program to standardize and digitize HR processes.

	2022								2021	2021	2020	
	Renewables	Networks	Energy Solutions	Supply	Thermal	Nuclear	Others	o/w GEMS	Group	excl. EQUANS	Group	Group
GRI 401-1												
Permanent hires	639	1,123	6,616	1,379	202	38	1,088	295	11,085	9,440	17,276	16,540
Women	215	348	1,401	343	30	4	504	126	2,845	2,323	3,863	3,611
Men	424	776	5,215	1,036	172	34	584	169	8,241	7,118	13,414	12,929
Fixed-term hires*	361	738	2,939	1,327	65	1	458	138	5,889	6,082	16,530	12,941
Women	168	315	704	474	20	0	265	78	1,946	1,929	3,279	2,723
Men	193	423	2,235	853	45	1	193	60	3,943	4,153	13,251	10,218
TOTAL	1,000	1,861	9,555	2,706	267	39	1,546	433	16,974	15,522	33,806	29,481
% reporting	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

* Including work-study students.

3.4.3.4.8 Retention

The Group registered a slight 6.5% increase in departures in 2022: 10,528 departures compared with 9,883 in 2021. The economic context created by the public health crisis and the energy crisis has amplified the shortage of skills and has led to an upward trend in resignations. This trend is more pronounced internationally, with a global resignation rate of 8.7%, notably in North America and South America. In France the resignation rate remained moderate at 4.2%.

Particular attention was also paid to the change in resignation rates of Talents holding key positions within the Group or who

have the potential to fill these positions. The same trend was also noted for all employees. Specific action plans were identified, adapted to individual or more collective needs. 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;
- and monitor changes in trends.

GRI 401-1	2022									2021	2021	2020
	Renewables	Networks	Energy Solutions	Supply	Thermal	Nuclear	Others	o/w GEMS	Group	excl. EQUANS	Group	Group
Departures	491	993	6,304	1,472	252	111	905	308	10,528	9,883	21,612	19,537
Retirements	40	464	431	142	41	76	115	21	1,309	1,325	2,180	2,248
Resignations	326	285	4,002	929	155	28	550	201	6,275	5,301	12,656	9,444
Dismissals	81	165	1,405	256	18	7	115	50	2,047	2,072	4,633	6,166
Contractual terminations	44	79	466	145	38	0	125	36	897	1,185	2,143	1,677
Resignations rate	6.9%	1.3%	9.5%	7.4%	4.4%	1.3%	6.1%	6.3%	6.5%	5.2%	7.4%	5.4%
Turnover rate*	9.6%	2.4%	13.9%	10.5%	6.0%	1.7%	8.8%	9.0%	9.6%	8.4%	11.3%	10.0%
% reporting	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

* Excluding retirements.

3.4.3.4.9 Organization of work

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. Before the lockdown in March 2020, fewer than 30% of ENGIE employees worked from home. The level is now 40% on average, bearing in mind that a

large majority of employees have field-based activities that do not allow them to work from home. Some entities have also signed agreements on the right to disconnect. 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.

GRI 403-2	2022									2021	2021	2020
	Renewables	Networks	Energy Solutions	Supply	Thermal	Nuclear	Others	o/w GEMS	Group	excl. EQUANS	Group	Group
Absenteeism rate	5.0%	8.0%	6.1%	6.8%	5.0%	6.2%	6.1%	9.1%	6.6%	5.4%	5.5%	6.0%
Absenteeism rate due to sickness	2.2%	3.5%	3.7%	5.1%	2.7%	5.3%	2.3%	2.7%	3.6%	3.2%	3.6%	3.8%
% reporting	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

3.4.4 COMPENSATION, SOCIAL PROTECTION, EMPLOYEE SAVINGS PLANS, AND EMPLOYEE SHAREHOLDING

3.4.4.1 Principles of the compensation policy

Group policy is to offer everyone compensation that is personalized, fair and competitive on the market, which reflects the performance and level of responsibility of each person. 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 3.4.2.3.3). 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. Since 2022, variable compensation provisions for the Group's executive managers include CSR objective for 15% of the total (see Section 4.4.1.2). For 2022, in recognition of employees' commitment and contribution in a time of unprecedented crisis, and due to the inflationary context and the Group's favorable financial performance, an exceptional gross bonus of €1,500 was paid to all Group employees.

3.4.4.2 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. In 2020, ENGIE rolled out the ENGIE Care social protection program worldwide. This program allows each employee to benefit from health coverage, guaranteeing reimbursement of at least 75% of costs in the event of hospitalization. It also protects the employees' family or loved ones in the event of their death by paying a benefit equal to at least 12 months' salary. The signing of the new global agreement on fundamental rights and CSR is meant to guarantee protection of every employee by 2024 in the event of disability, as well as continuation of salary in the event of parental leave. A minimum capital amount equivalent to 12 months' wages must therefore be paid to employees

who are permanently and totally unable to work. Moreover, employees must have received full pay for fourteen weeks in the event of maternity leave and a minimum of four weeks for paternity leave. This parenting pillar strengthens the work/life balance and equal opportunities between women and men. More generally, ENGIE Care thus raises the level of social protection for its employees and helps contribute to employee retention and strengthens ENGIE's CSR policy.

Finally, ENGIE Care is accelerating the Group's performance in terms of social benefits (including retirement) by mapping them to its various entities. 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.

3.4.4.3 Group employee savings plans policy

3.4.4.3.1 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 close to €2 billion in assets at the end of 2022. Provisions have also been introduced in certain countries outside of France. These allow employees to save under terms adapted to local laws.

3.4.4.3.2 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). In 2022, ENGIE finalized the transformation of its PERCO plan, within the framework of the Pacte law. A call for tenders was carried out with social partners to overhaul the plans. Outside France, plans exist in some countries that allow employees to supplement their pensions by making voluntary contributions on favorable terms.

3.4.4.3.3 Principles of non-financial management

As part of these plans, in France, ENGIE 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 implemented for part of the range by the fund governance. The governance of these systems includes representatives of management and social partners.

3.4.4.3.4 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 Groups 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.

3.4.4.4 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 2022, the overall volume of employee profit-sharing and incentive plans for French subsidiaries reached close to €150 million.

At the ENGIE SA 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 2022 for 2021 was €16,629,949. The agreement setting up the employee profit-sharing system for ENGIE SA was signed on June 26, 2009. The application of the statutory profit-sharing formula for 2021 resulted in non-payment to employees in 2022.

3.4.4.5 Employee shareholding

With an employee shareholding level of 3.9%, ENGIE has a long-standing dynamic and innovative shareholding policy.

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 intends to repeat this type of operation in 2024, subject to approval by the Annual Shareholders' Meeting and the decision of the Board of Directors.

3.4.4.6 Performance Shares and long-term incentives

ENGIE grants Performance Shares, which are described in Section 4.4.6.

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. Around 5,500 employees worldwide benefit from the plan.

3.4.5 SOCIAL DIALOG

Quality social dialog is conducted with commitment at the appropriate level: global, European and local. 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.

3.4.5.1 Representative bodies

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.

3.4.5.1.1 The French Group Works Council

The French Group Works Council represents the 46,521 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.

3.4.5.1.2 The European Works Council (EWC)

The EWC is the body that represents 74,930 Group employees in Europe; it is composed of our around thirty members. The EWC aims to maintain and improve social dialog around the

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.

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 ten times a year, working groups and expert reports.

3.4.5.1.3 The World Forum

The World Forum is a new conventional body for global social dialog composed of 18 members representing the Group's 96,454 employees across the world. It strives for a balanced representation between the countries and continents 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.

3.4.5.2 Group collective bargaining agreements

Two Group France collective bargaining agreements were signed, one introducing a mechanism for promoting the skills developed by employee representatives during their terms of office, and the other one providing means for social dialog at the Group level.

These agreements underline the commitment of trade unions and companies to achieving quality social dialog.

The Group also signed a Group agreement introducing a mandatory company retirement savings plan (*Plan d'Epargne Retraite Obligatoire* - PERO) allowing employees to build an additional retirement pension on top of their statutory pension.

3.4.6 NOTE ON THE CALCULATION METHOD FOR SOCIAL INDICATORS

3.4.6.1 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 new 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 2022. A reporting level is attached to each indicator, according to the employees.

3.4.6.2 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.

3.4.6.3 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.

3.4.6.4 Control

The social data are successively consolidated and verified by each operational entity before verification at the Group HRD 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 ENGIE's management report.

3.4.6.5 Additional information on some indicators

3.4.6.5.1 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.

3.4.6.5.2 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 12/31/Y. The “lay-offs” indicator does not include contractual terminations.

3.4.6.5.3 Diversity and equal opportunity

The declared percentage of people 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.

3.4.6.5.4 Training

When all data cannot be provided within the timelines, 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.

3.4.6.5.5 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.

3.4.7 HEALTH AND SAFETY POLICY

3.4.7.1 Performance

The Group’s performance in terms of health and safety is as follows:

- a total lost-time injury frequency rate for employees and subcontractors operating on site with controlled access of 2.0 excluding EQUANS (2.5 in 2021), which is below the maximum target for the year of 2.4 (2.3 including EQUANS for a target of 2.8; result of 2.9 in 2021);
- a severity rate of lost-time accidents for employees of 0.06 excluding EQUANS (0.08 including EQUANS);
- prevention rate of 0.73 excluding EQUANS (0.65 in 2021), which is above the minimum target for the year of 0.66 (0.65 including EQUANS for a minimum target of 0.62; result of 0.58 in 2021).

The number of fatalities following work-related injuries among Group employees, temporary workers and subcontractors, excluding EQUANS, was four in 2022, all of which were subcontractors. There were five fatalities due to injury in EQUANS entities, these activities were disposed of at the beginning of October 2022. In addition, two subcontractors died from natural causes onsite, excluding EQUANS, with no visible link to a professional activity. Requests to reclassify these deaths as non work-related deaths have been made.

The prevention of serious and fatal accidents led to the definition and implementation of an ENGIE health and safety transformation plan, *ENGIE One Safety*, which is presented in Section 3.4.7.2.3.

3.4.7.2 The health and safety management system

The Group’s health and safety policy sets out the key principles for the management of health and 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 policy is available on the Group’s website at the following address: www.engie.com/en/news/international-social-agreement.

The main changes compared to the previous version relate to the prevention of psychosocial risks and improving well-being at work. New provisions added to the policy relating to this axis of prevention included:

- raising awareness among managers regarding well-being at work, notably in terms of the organization of work and work-life balance;
- raising awareness among managers regarding the identification of psychosocial risks, such as stress at work and harassment;
- support for the “nine commitments for a better well-being at work”;

- support for the principle of the “right to disconnect” and the promotion of best practices relating to the use of digital tools (email, mobile phones, social networks, etc.).

In terms of health and safety indicators, the Group had introduced a new indicator in 2019: the prevention rate. The prevention rate had been defined as the number of HiPo (events and situations with high potential of severity, precursors to serious and fatal accidents) divided by the number of HiPo plus the number of lost-time injury accidents.

The objective which the Group had set when the prevention rate was introduced to encourage the identification and reporting of HiPo has been achieved, with the Group achieving this objective earlier than expected. It has therefore been decided that this indicator will no longer be monitored as of 2023, although the tracking and analysis of HiPo events will continue and even be reinforced.

A new indicator will be introduced as of 2023, the fatality rate as defined by the standard GRI-403 relating to the publication of performance indicators covering health and safety in the workplace.

3.4.7.2.1 Performance reporting

The Group's performance in terms of health and safety at work are monitored by:

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

In 2022, 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 Committee (OpCom).

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

3.4.7.2.2 Evaluation of the Group's health and safety organization and culture

Following fatalities in 2021, dss+, a specialist external consultant, was charged with carrying out a full assessment of the health and safety culture and organization.

This assessment was carried out based on the following elements:

- an extensive survey of Group employees and subcontractors regarding their view of health and safety;
- interviews with Group's executive managers;
- an evaluation of the implementation of health and safety provisions in the field via various visits of Group sites and sites belonging to the Group's customers;
- an analysis of data and health and safety results.

The assessment carried out by the consultant identified the Group's strong points and resulted in the issue of a certain number of recommendations covering the areas for improvement identified.

3.4.7.2.3 ENGIE One Safety transformation plan

Following the analysis of its serious and fatal accident prevention system and recommendations made by the external consultant, the Group has drawn up, in partnership with its operating entities, a major health and 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 and temporary workers.

The plan covers seven areas:

- strengthening the health and safety culture of all people working for the Group;
- adapting health and safety governance and organization;
- reviewing the Group's health and safety rules;
- reorganizing onsite health and safety internal audits and support to entities;
- strengthening the Group's health and safety function with better support from human resources;
- improving the health and safety management of subcontractors as well as in construction and decommissioning projects;
- a communication and change management plan.

The main measures applied in 2022 with regard to the transformation plan were as follows:

- the Group adapted its health and safety governance, to include the monitoring of ENGIE One Safety by the Executive Committee. In particular, a new set of indicators was defined to monitor the prevention of serious and fatal accidents more closely;

- the Group tested a new training program for the operational managers at seven pilot sites which it intends to roll out as of 2023. 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 and subcontractors with regard to risks, in particular to the most serious risks;
- the Group is committed to tightening its health and safety rules, those relating to subcontractors (Group Rule GR02), to the management of serious, potentially serious and fatal accidents (Group Rule GR03), to risk management (Group Rule GR04), to health and safety in projects (Group Rule GR09), to compliance with Life Saving Rules (Group Rule GR11) and to the promotion of a fair culture (Group Rule GR14);
- the Group has reviewed its health and safety internal audit system, which now focuses on the prevention of serious and fatal accidents, which will allow it to verify that the ENGIE One Safety plan is implemented locally, share best practices and help operating entities to improve the provisions already in place.

In addition to these various actions, the Group has launched a new communication campaign "Never compromise on safety" which features a reminder of the "Life Saving Rules".

3.4.7.2.4 Health and safety at work risks management

Group entities have continued the implementation of existing occupational accident prevention measures, in particular for the most serious accidents.

The prevention of serious and fatal accidents is based on the identification of risks and the implementation of measures aimed primarily at eliminating exposure to risks, or at implementing appropriate collective and individual protection measures, particularly by means of the safety rules imposed by the Group. Specifically, the Group has defined nine "Life Saving Rules," covering the major risks identified, which constitute the last barrier of prevention before a serious or fatal accident, if all other provisions have not worked.

The entities pursued a systematic approach to identifying, analyzing and handling situations and events with high potential of severity (HiPo). These HiPos are identified by the operational entities, which draw up an action plan for each of them to prevent their recurrence. The HiPos and their analysis are collected by the Group, which shares them with the entities through its health and safety functional line.

Moreover, operators are asked to stop the work if safety conditions are not met (the "Stop the work" approach). Operators must also implement "the Last Minute Risk Assessment," which consists of carrying out a new and final on-site review of risks to ensure that these are correctly under control before carrying out an operation.

Lessons were specifically shared after each serious accident analysis and specific preventive measures were then implemented.

Due to the number of fatalities within the Group in 2022, a new safety stand down was organized, as was the case in 2021. This was a dedicated opportunity for discussion, when all the Group's activities were suspended and the teams invited to reflect on what measures to take to strengthen safety at work within the Group

3.4.7.2.5 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 of their employees and the prevention of psychosocial risks ("No mind at risk" axis of prevention). The Group does this, in particular, by promoting physical activity and sport in local initiatives.

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 respect these nine commitments aimed at encouraging virtuous behavior for a better well-being at work.

These nine commitments were drawn up by a working group whose members are part of the Group's well-being at work network, including representatives of the entities and the health and safety and human resources functional lines, as well as physicians specializing in labor issues. These commitments define as follows:

- "I contribute to a climate of trust based on empathy and mutual respect."
- "I am respectful and contribute to the improvement of my working environment."
- "I share information and maintain a constructive dialogue."

- "I contribute to teamwork in all of its forms."
- "I am attentive to myself and others."
- "I recognize the work of my colleagues and offer them praise."
- "I take interest in what is happening in my organization to give meaning to my work."
- "I am committed to my career path."
- "I maintain my work-life balance and that of others."

In 2022, the Group supplemented the "No mind at risk" axis of prevention by integrating the well-being at work indicators drawn up based on the results of the Group's annual ENGIE&ME survey. These indicators mainly relate to caring and respect for work-life balance, recognition, the organization and content of work, professional achievement and development, the work environment and social relations. These indicators allow each work team to assess its level of compliance with each commitment. Guidelines were made available to managers to help collectively build a well-being at work improvement action plan which meet the specific needs of the team.

E-learning course: "Managing through well-being at work" was made available to managerial staff.

3.4.7.3 Strengthening the health and safety culture

Various tools were used to strengthen the health and safety culture among the Group's employees and subcontractors.

The health and safety functional line animation 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.

A bi-weekly newsletter, "Prevention News," covering most of the exchanges with the GBU and entities, was sent out to the entire health and safety functional line. This document enables information on all accidents, significant hazardous situations and events with high potential of severity (HiPo) to be shared Group-wide.

3.4.7.4 Dialog with social partners

In 2022, dialog with employee representatives continued at all levels of the Group and particularly with global and European bodies. A permanent health and safety at work working group is active within the European Works Council (EWC). It reviewed the performance and actions taken in terms of health and safety and well-being at work.

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

3.4.7.5 Health and safety data

ADDITIONAL INFORMATION REGARDING THE HEALTH AND SAFETY INDICATORS

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, 2021 and 2020 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 illness, 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 ⁽²⁾ (French framework)			Severity rate ⁽²⁾ (ILO framework)			Number of new cases of occupational illness		
	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020
Group ⁽¹⁾	0	2	0	2.3	2.8	2.5	0.15	0.08	0.09	0.06	0.05	0.06	12	22	5
France excluding Infrastructures	0	0	0	3.78	4.97	4.58	0.29	0.35	0.32	0.11	0.19	0.13	7	19	4
France infrastructures	0	0	0	2.45	3.1	2	0.23	0.16	0.07	0.07	0.12	0.07	4	0	0
Rest of Europe	0	0	0	3.37	1.19	3.64	0.13	0.04	0.16	0.09	0.04	0.16	1	3	0
North America	0	0	0	0.00	1.42	0.7	0.20	0.02	0.01	0.00	0.02	0.01	0	0	1
South America	0	0	0	0.79	1.28	0.26	0.04	0.03	0.03	0.02	0.01	0.03	0	0	0
Asia, Middle East, Africa	0	2	0	0.73	0.31	1.45	0.01	0.00	0.03	0.01	0.00	0.03	0	0	0
Others	0	0	0	0.63	0.68	0.71	0.01	0.04	0.02	0.01	0.02	0.02	0	0	0
% reporting	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	-	-	-

(1) The Group covers ENGIE's seven sectors.

(2) 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 sometimes 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/policies>) 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. This report is supplemented by Regional hubs' own reports and letters of environmental compliance, as well as the results of environmental audits ordered by the Executive Committee.

3.5.1 LEGAL AND REGULATORY FRAMEWORK

The Group actively monitors regulatory developments (set out in Chapter 2 "Risk factors and 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 the run-up to COP21, the Group strongly pledged to support an ambitious

international climate agreement to limit the global temperature rise to 2°C. It also pledged to support the more widespread application of regulations on carbon pricing, which would be a strong signal for investment in low-carbon technologies and an incentive to reduce greenhouse gas emissions. To this end, the Group plays an active role in the CPLC (Carbon Pricing Leadership Coalition).

3.5.2 ENVIRONMENTAL MANAGEMENT

At the end of 2022, the entities that had implemented an Environmental Management System (EMS) accounted for 75.6% 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 2022 excl. Equans	ENGIE 2021 excl. Equans	ENGIE 2020 including Equans
By an EMAS certification	8.86%	7.30%	3.72%
By an ISO 14001 (non-EMAS) certification	59.12%	55.76%	56.41%
By another external EMS certification	0.03%	0.78%	2.81%
TOTAL EXTERNAL CERTIFICATIONS	68.01%	63.85%	62.93%
By an internal certification (but not by a certified EMS)	7.59%	9.38%	11.92%
TOTAL INTERNAL AND EXTERNAL EMS	75.6%	73.2%	74.9%

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

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.

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 that goes beyond the requirements of French law and 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.

Methodological 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 is deployed in each regional Hub and thus covers the entire ENGIE organization.

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. In 2022, ENGIE nevertheless started to roll out its comprehensive survey of the entities consolidated by the equity method GBU Energy Solutions and the GBU Networks to acquire environmental-based information from a wider scope.

Thus, in accordance with the rules of financial consolidation, 100% of the impact data collected is consolidated when the entities are fully consolidated. For entities proportionately consolidated, 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 duly mandated 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, thanks to the implementation of the new 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 five paragraphs.

General information

- 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 compared 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 are carried out on several occasions using PERFORM, 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.

- 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.

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 (factors 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 plant and equipment, 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.
- Pumping storage stations are now 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 for consistency purposes on the basis of EU 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).

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 (6th IPCC Assessment Report – 2022), considered on a 100-year scale. Therefore, the GWP of methane was decreased in 2022 from 36 to 29.8.
- Specific GHG emissions from energy generation in kg CO₂ eq./MWh are calculated for the regional hubs and GBU where this is a main activity: Generation Europe, North America, Latin America, Brazil, Asia Pacific, Middle East, South and Central Asia, and Turkey, Benelux, North, South and Eastern Europe, UK, France BtoB, France Networks, and France Renewable Energy.
- 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.

GHG indicators: indirect emissions (Scopes 2 and 3)

- The nature of heating purchases accounted for under scope 2 changed in 2022. Heating from Energy Recovery Units (ERU) or non-ERU are therefore 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 that occurred in 2022 had a significant impact on Scope 2 in particular, with retroactive effect from 2015. It concerned the exclusion of the heat recovered from ERUs and the change in the status of pumped storage stations from electricity production facilities to batteries. As a result of the restatement that followed, Scope 2 in 2021 dropped from 1,903,934 tCO₂eq to 552,962 tCO₂eq (-71%) while scope in 2020 dropped from 2,330,625 tCO₂eq to 613,714 tCO₂eq (-73.7%). To measure the impact of these measures, the decrease compared

with 2021 was the result of the change in pumped storage of roughly -37% and by the change in heat from the ERUs of 34%.

- 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.
- In 2022, three sources of emissions were added to Scope 3 to make it even more exhaustive:
 - emissions from the upstream chain of electricity purchased for resale were calculated and represent 62.5% of the energy-related emissions category not included in the "direct GHG emissions" and "indirect energy-related GHG emissions" categories and 18.3% of the total Scope 3 in 2022. 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, including construction;
 - 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 now includes direct emissions from all energy production but also from other activities such as gas networks;
 - sales of biomass and biomethane to end-users are now collected to complete the "use of sold products" category by calculating biogenic emissions. This last addition also completes the first category mentioned in this paragraph with emissions from the upstream chain of these two fuels.

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 2022 was 151.8 gCO₂eq./kWh, down 14.8% from 2022 and 65% from 2012. The Group's absolute direct CO₂ eq. emissions, known as "Scope 1 emissions," fell by more than 6.03 million tons in one year, from 35.86 tons to 29.83 million tons, a 16.8% reduction.

These results reflect the Group's desire to follow an emissions trajectory compatible with the Paris Agreement's objective of not exceeding +2°C by 2050, which corresponds to an 85% reduction in its direct emissions by 2050 compared to 2012, 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, monitors issuer-investor work and, for the first year, will produce a TCFD report when it publishes its Climate Notebook. In the following year, this TCFD report will be amended to incorporate the results of the ongoing financial assessment work, as required by the TCFD. The Group publishes its Scope 1, 2 and 3 (main items) emissions and answers the CDP's Climate Change questionnaire each year.

(1) The share of energy production from non-fossil sources has increased by 106.5% in eight years, from 28.6% in 2015 to 59% in 2022.

Indicator title	Unit	ENGIE 2022 excl. Equans	ENGIE 2021 excl. Equans	ENGIE 2020 including Equans
Total direct GHG emissions – Scope 1 □□	t CO ₂ eq.	29,832,102	35,860,798	38,606,036
of which emissions from energy production	t CO ₂ eq.	27,917,242	33,697,812	36,394,644
of which CH ₄ emissions	t CO ₂ eq.	1,263,608	1,624,082	1,516,355
- share of Gas Distribution	t CO ₂ eq.	947,586	1,197,204	1,123,286
- share of Gas Transmission	t CO ₂ eq.	192,740	247,550	237,814
- share of Gas Storage	t CO ₂ eq.	78,928	92,691	78,678
- share of LNG Terminals	t CO ₂ eq.	44,354	86,637	76,577
Incl. other emissions (vehicles, fluorinated gases, etc.)	t CO ₂ eq.	651,252	538,905	695,037
Carbon intensity from energy production □□	kg CO ₂ eq./MWh eq.	151.8	178.2	208.1

□□ Verified by the Statutory Auditors with “reasonable” assurance for 2022 (see Section 3.11).

Adaptation through anticipation of the negative impacts of climate change is key to making ENGIE's infrastructure 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.

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 2022 excl. Equans	ENGIE 2021 excl. Equans	ENGIE 2020 including Equans
Indirect emissions related to energy (“Scope 2”) □□	t CO ₂ eq.	751,862	538,222	613,714
of which indirect emissions related to power consumption	t CO ₂ eq.	743,376	529,273	598,797
of which indirect emissions related to the consumption of steam, heating or cooling	t CO ₂ eq.	8,486	8,948	14,917
Other indirect GHG emissions (“Scope 3”)	t CO ₂ eq.	143,705,796	122,487,530	124,240,115
Upstream fuel chain (Energy-related emissions not included in the “direct GHG emissions” and “indirect energy-related GHG emissions” categories)	t CO ₂ eq.	41,978,623	17,765,961	19,343,594
of which emissions for electricity purchased for resale (added in 2022)	t CO ₂ eq.	26,250,871	-	-
Investments (GHG emissions from power plants consolidated under the equity method)	t CO ₂ eq.	32,136,497	31,465,816	31,150,692
of which emissions from energy production	t CO ₂ eq.	31,626,021	31,465,816	31,150,692
of which emissions from other activities (added in 2022)	t CO ₂ eq.	510,476	-	-
Use of sold products (fuels sold to end-consumers, off market)	t CO ₂ eq.	61,304,676	65,561,753	61,496,829
of which sales of natural gas and LNG	t CO ₂ eq.	61,279,484	65,561,753	61,496,829
of which sales of biomass and biomethane (added in 2022)	t CO ₂ eq.	25,192	-	-
Purchased products and services	t CO ₂ eq.	5,466,061	5,486,727	8,976,422
Capital equipment	t CO ₂ eq.	2,820,358	2,206,878	3,273,440

□□ Verified by the Statutory Auditors with “reasonable” assurance for 2022 (see Section 3.11).

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 2022, the renewable energy capacities of facilities controlled by ENGIE, excluding equity-accounted companies and unconsolidated operations, represented 22.07 GW equivalent of installed energy (GW_{eeq}).

Indicator title	Unit	ENGIE 2022 excl. Equans	ENGIE 2021 excl. Equans	ENGIE 2020 including Equans
Renewable - Net installed power (electric and thermal) □□	MW _{eeq}	22,077	20,374	17,676
Renewable - Electricity and Heat produced □□	GW _{eeq}	70,267	63,470	56,610
Energy produced - share of large hydropower	Percentage	59.7%	60.6%	62.7%
Energy produced - share of small hydropower	Percentage	1.2%	1.3%	1.7%
Energy produced - share of wind	Percentage	23.1%	22.7%	17.7%
Energy produced - share of geothermal	Percentage	0.4%	0.4%	0.3%
Energy produced - share of solar	Percentage	7.0%	4.8%	5.0%
Energy produced - share of biomass and biogas	Percentage	8.6%	10.2%	12.6%
Renewable and Non-Renewable - Electricity and Heat produced	GW _{eeq}	183,871	189,066	174,912
Renewable share of total electricity and heat produced	Percentage	38.2%	33.6%	32.4%

□□ Verified by the Statutory Auditors with "reasonable" assurance for 2022 (see Section 3.11).

3.5.4.3 Energy efficiency

For electricity 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 2022 excl. Equans	ENGIE 2021 excl. Equans	ENGIE 2020 including Equans
Energy production of controlled facilities (Scope 1)	GW _{eeq}	183,871	189,066	174,912
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	278,433	313,840	284,606
Share of coal/lignite	Percentage	4.79%	10.18%	10.12%
Share of natural gas	Percentage	41.35%	36.32%	46.19%
Share of fuel oil (heavy and light)	Percentage	0.83%	0.73%	0.71%
Share of uranium	Percentage	44.68%	45.36%	33.59%
Share of biomass and biogas	Percentage	4.77%	4.23%	5.68%
Share of other fuels	Percentage	3.43%	3.05%	3.37%
Share of fuel in transport	Percentage	0.14%	0.13%	0.33%
Electricity and thermal power consumption (excluding own consumption) □□	GW _{eeq}	6,715	7,430	7,437
Energy efficiency of fossil fuel plants (including biomass/biogas) □□	Percentage	49.6%	47.7%	48.0%

□□ Verified by the Statutory Auditors with "reasonable" assurance for 2022 (see Section 3.11).

3.5.4.4 Nuclear energy

Maintaining a very high level of safety at the seven nuclear reactors operated by ENGIE is a key priority for the Group. ENGIE also attaches great importance to limiting the environmental impact of these facilities (e.g. waste, emissions). 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 2022 excl. Equans	ENGIE 2021 excl. Equans	ENGIE 2020 including Equans
Radioactive gas emissions				
Rare gases	TBq	32.19	36.12	47.35
Iodines	GBq	0.03	0.03	0.04
Aerosols	GBq	0.28	0.27	0.25
Radioactive nuclear waste (low and medium level)	m ³	182	186	225
Radioactive liquid wastes				
Beta and Gamma emitters	GBq	14.95	11.46	16.50
Tritium	GBq	101.80	83.49	86.50

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 corporate risk disclosure and water stewardship, alongside organizations such as the CEO Water Mandate of the UN Global Compact and the OECD. These initiatives have led to a homogenization of the definition and implementation of water stewardship. 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 2022, ENGIE was awarded a B 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 2022, 33 sites were located in areas with extremely high water stress, i.e. 4% 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 six out of the 33 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 77.3% reduction in freshwater withdrawals from all its activities since 2012.

Indicator title	Unit	ENGIE 2022 excl. Equans	ENGIE 2021 excl. Equans	ENGIE 2020 including Equans
Fresh water				
Total withdrawal	Mm ³	1,658	2,402	2,088
Total discharge	Mm ³	1,603	2,336	2,039
Non-fresh water				
Total withdrawal	Mm ³	5,215	5,249	5,195
Total discharge	Mm ³	5,191	5,218	5,167
Total consumption (Withdrawals - Discharges)	Mm ³	80	96	77

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).

These reduction efforts are supplemented by the monitoring of recovery rates of more than 79.8% for non-hazardous

waste and of 21% for hazardous waste in 2022. 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 2022 excl. Equans	ENGIE 2021 excl. Equans	ENGIE 2020 including Equans
Total quantity of non-hazardous waste and by-products discharged (including sludge)	t	1,459,706	2,843,003	2,857,579
• Fly ash, reflows (residues from the purification of incineration fumes from household waste)	t	660,169	1,668,246	1,583,111
• Ash, bottom ash	t	513,615	702,305	804,701
• Desulfurization by-products	t	53,170	69,841	66,332
• Sludge	t	13,484	16,237	25,221
• Driftwood	t	10,783	11,508	12,970
Total quantity of non-hazardous waste and by-products recovered (including sludge)	t	1,164,816	2,405,454	2,464,614
Total quantity of hazardous waste and by products discharged (including sludge and excluding radioactive waste) □□	t	23,506	30,240	38,139
Total quantity of hazardous waste and by products recovered (including sludge and excluding radioactive waste) □□	t	4,926	4,933	11,511

□□ Verified by the Statutory Auditors with "reasonable" assurance for 2022 (see Section 3.11).

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), SO₂ (-98% vs 2017) and total particle emissions (-60% vs 2017) by 2030.

Indicator title	Unit	ENGIE 2022 excl. Equans	ENGIE 2021 excl. Equans	ENGIE 2020 including Equans
NO _x emissions	t	33,517	48,831	49,022
Incl. energy production	t	33,216	48,586	48,752
SO ₂ emissions	t	7,418	105,984	119,584
Incl. energy production	t	7,400	105,962	119,568
Fine particle emissions	t	3,398	5,693	6,312
Incl. energy production	t	3,391	5,688	6,305
Mercury emissions	kg	49.47	194.21	304.73
Incl. energy production	kg	49.33	194.09	285.25

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, ischiofauna, 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 biodiversity.

According to international experts at IPBES⁽¹⁾, biodiversity is threatened, in order of severity, by: 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.

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." 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 (hedges, 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.

All of the Group's sites are analyzed each year with regard to their proximity to various protected areas (IUCN, 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 phytosanitary products and contributing to the restoration of ecological continuity.

Objective title	Unit	ENGIE 2022 excl. Equans	ENGIE 2021 excl. Equans	ENGIE 2020 including Equans	2030 target
Development of action plans for industrial sites located in or near a biodiversity hotspot	%	60	41	21	100
Introduction of ecological management of the Group's industrial sites, including nature-friendly maintenance of green spaces and zero phytosanitary products	%	34	28	ND	100

In pursuit of its commitment to biodiversity, the Group relies on the skills and expertise of its two partners: the French committee of the IUCN (International Union for Conservation of Nature) and France Nature Environnement. 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.

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 2022 excl. Equans	ENGIE 2021 excl. Equans	ENGIE 2020 including Equans
% of relevant revenues covered by an environmental risk prevention plan	96.0%	93.8%	81.9%
% of relevant revenues covered by an environmental crisis management plan	95.3%	93.2%	87.5%

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

Indicator title	ENGIE 2022 excl. Equans	ENGIE 2021 excl. Equans	ENGIE 2020 including Equans
Environment-related complaints	8	11	6
Environment-related convictions	1	2	2
Amount of compensation (in € thousands)	9	697	14
Environmental expenditure (in € thousands)	902,683	528,705	553,019

Complaints received by ENGIE subsidiaries were as follows:

- in Belgium, wind farm managers received two complaints for noise pollution, one relating to disturbances associated with the strobe effect of the turbines and one for falls of ice concretions. Another complaint was received for noise pollution concerning the Zedelgem turbojet plant;
- in Romania, there was a complaint relating to disturbances associated with the strobe effect;
- in the United States, the Whitehorn Solar LLC solar park received a complaint from residents because the grass around the site was not cut. The problem was resolved;

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

- in Brazil, after residents near four gas pipelines complained about the height of vegetation on the easements, the grass was cut.

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 2022, environmental expenses (investments and current operating expenses related to environmental preservation) amounted to around €903 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. By way of illustration, in France, ENGIE has partnered with the "Respect" project launched as part of the offshore wind project in the city of Tréport and on the islands of Yeu and Noirmoutier. The aim is to improve understanding of the biological impact related to the noise footprint of projects and reduce this by developing appropriate technology. The results were integrated into the impact studies and made it possible to obtain prefectural authorization in October 2018.

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 €1.332 billion in 2022 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 ten-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 these former sites are sold, 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 the largest amount of land use by ENGIE. As the gas lines are buried, they do not break up natural habitats, but may nevertheless generate land-use conflicts. 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.

For the development of new wind and photovoltaic renewable energy production sites, the choice of the site is paramount. The arable nature of the land is an essential element taken into account very early in the project to avoid any subsequent conflict. In France, calls for tenders for photovoltaic power plants are made under the aegis of the French Energy Regulatory Commission. Proposing a site on arable land causes valuable points to be lost in tenders and this is another reason for selecting other types of land. For wind farms, development on arable land is possible provided that an assessment is carried out before and after the project by an independent agricultural expert. This allows for fair compensation to be paid to owners or farmers for the use of these lands.

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 new 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 2022, the different dialog spaces hosted discussions about a fair transition, as part of the Stakeholders Committee meeting held by the Group on this topic during the second half of the year, and as part of the recourse space, about various issues that operating people encounter in their territories.

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 Advanced category.

3.6.2 COMBATING POVERTY AND THE CORPORATE FOUNDATION

3.6.2.1 Fuel poverty of individual customers

ENGIE has contributed to the *Fonds Solidarité Logement* (French solidarity housing fund) since 2007 and in the amount of €6 million per year since 2010. In 2022, ENGIE was therefore a signatory of 110 active agreements with the FSL, of which 16 with metropolises. Due to the current economic context which is weighing heavily on vulnerable families, ENGIE decided, as an exceptional measure, to double its contribution to the *Fonds Solidarité Logement* in 2022, i.e. to €12 million. By doing so, ENGIE has once again demonstrated its commitment to the fight against poverty and to struggling families, as this aid will benefit a great number of people - regardless of whether they are ENGIE customers.

In 2022, around 65,000 families received support as a result of this fund which is managed by departments and / or metropolitan areas. The aid granted averaged €250, representing an increase compared with 2021.

Moreover, in the wake of energy price increases, ENGIE is more committed than ever to supporting its customers, notably those in the greatest need. For this reason ENGIE, in addition to measures already implemented, decided to provide an additional €100 in aid to its 880,000 customers who benefited from the French state's energy voucher. This exceptional aid from ENGIE was paid in November without any action required on their behalf.

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 2022.

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 ENGIE customers. The ENGIE Solidarity portal (available on the website servicessociaux.engie.fr), created in April 2018 and specifically designed for social workers to support our vulnerable customers, therefore saw an increase in its use for the third year in a row: 280,000 interactions between departmental and regional social services and ENGIE solidarity teams compared with 265,000 in 2021 (+6% following a 20% increase in 2021).

Finally, a dedicated phone line for social workers is open Monday to Friday from 9:00 a.m. until 5:00 p.m. to provide them with answers as quickly as possible.

In 2022, the Group continued its initiatives to raise awareness of domestic gas appliance safety and saving energy. These initiatives include the CIVIGAZ scheme, a civic service mission created and operated with the Fondation Agir Contre l'Exclusion (Act Against Exclusion Foundation). Since 2015, this scheme has helped raise awareness among more than 70,000 people regarding gas safety and energy management. Visits carried out by civic service volunteers also helped address more than 50,000 potentially dangerous situations.

In 2022, GRDF also maintained its partnerships with the *Observatoire National de la Précarité Énergétique* (ONPE), the *Fédération Nationale Soliha*, the *Association Nationale des Compagnons Bâisseurs*, and the *association Stop à l'Exclusion Énergétique* to capitalize on the CIVIGAZ experience which unites coalitions of territorial players around the issues of security and poverty. In addition to measures introduced under these partnerships, GRDF formed two new partnerships at the end of the year with *Croix Rouge Insertion* and the CLER (Network for the energy transition - formerly known as the Liaison committee for renewable energies).

Finally and at the same time, GRDF stepped up its daily actions directly with its customers and partner authorities: raising awareness among technicians and customer services advisors regarding fuel poverty in cooperation with GRDF's social workers, greater sensitivity surrounding disconnection

for unpaid bills, supporting local authorities in the identification of fuel poverty, and launch of several local trials in partnership with social and energy players were all actions taken in 2022 to support its customers.

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 December 31, 2022 the portfolio companies had provided access to clean, sustainable energy to 7.5 million beneficiaries worldwide. The companies also generated more than 32,000 direct and indirect jobs, more than 60% of which were

held by women. In total, 21,100 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 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, *Rassembleurs d'Énergies* provides solutions for at-risk populations. In 2022, the fund continued to be rolled out in France with Enerpro in biogas and in own consumption with Enogrid. At year end 2022 *ENGIE Rassembleurs d'Énergies* had committed a total of €38.3 million.

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 three main priorities:

- child welfare - education;
- access for all to energy - the protection of biodiversity - the fight against climate change;
- fight against poverty and unemployment, as well as emergency aid.

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 51% of projects in 2022 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 supported, in particular, Biodiversity Atlases and the protection of posidonia with the French Biodiversity Office, the exploration of the Gulf of Lion with the Museum, the raising of awareness of biodiversity in the community with the league or the protection of birds, and the protection of the environment in Brazil.

In 2022, the ENGIE Foundation supported more than 140 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 "well below 2°C" trajectory. In line with the Paris Agreement, the plan was designed for its customers 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 challenges, energy market challenges and those of its stakeholders.

In 2022, the context of the Russian-Ukrainian conflict and energy price volatility on the European continent, underpinned by the climate emergency, demonstrates the relevance of ENGIE's strategy to offer a balanced, resilient and affordable energy mix. This plan aims, in particular, 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 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 encourages its customers by rewarding them for saving energy. One such initiative is My Program to Act, which compensates them for green actions in the form of “kilo-acts.” These kilo-acts can then be re-invested by customers in CSR actions.

As to communities, efforts relate to creating local, sustainable value, developing new industrial value chains having a positive fallout on the territories and adding to their resilience, to a robust process of consulting with stakeholders and entering partnerships.

The Aumaillerie biogas plant, commissioned in 2020, is a typical regional project developed by ENGIE BIOZ. Based in Fougères in Brittany, this plant treats a mix of livestock effluents and crop residues in partnership with farmers and local businesses, with a production capacity of 20 Gwh/year, or the equivalent of the yearly consumption of 2,000 households. It provides nearly 20% of the gas locally consumed. Three people keep the site running. In total, 150 people participated in financing the project, raising €500,000. The funding objective was reached in only a few weeks, a sign of the attractiveness of the project.

For the past decade, ENGIE Brazil has been developing social initiatives in favor of the well-being of local populations living near its sites. The purpose of the arts and sustainability centers is to promote local customs and traditions, social and digital inclusion, etc. They are managed by the communities themselves near ENGIE's production sites and facilitate the social, cultural and environmental development of small local authorities in several regions in Brazil. Six centers are currently in operation and three are under construction.

For the Group, these provide a positive contribution to territorial development, while respecting local communities.

For employees, the Group is also rolling out protection measures, with the launch of a global “ENGIE Care” program of social coverage, covering four key areas worldwide. This program, which was 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).

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 more than 200 young parents 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.

To ensure the success of this just transition plan, ENGIE relies on its approach of transparency and co-construction with civil society. In 2022, the plan was, in this context, submitted for the opinion of a Committee of stakeholders (associations, responsible investors, economists, institutional investors and activists). The Group has given itself one year to present indicators that are in line with its ambitions to the Committee.

3.7 PROCUREMENT, SUBCONTRACTING AND SUPPLIERS

With expenditure of €16 billion excluding energy purchases per year, the Procurement function has a leading role in the Group's value chain and aims to:

- 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 the Group's CSR approach and carbon neutrality;
- to develop key talent and expertise within the Procurement function and promote Procurement within the Group's career paths.

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 its suppliers in terms of human rights, health, safety and ethics. These principles apply to the entire supply chain. The Procurement Charter was revised in 2021 and focuses on the consideration of greenhouse gas emissions as a supplier selection criteria;

- 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 main suppliers.

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 ethical requirements of: the Ethics Charter, 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.

The Procurement function is helping the Group to achieve its 2030 goals through a sustainable procurement process driven by actions with suppliers in all business segments. These goals constitute a milestone and are part of the Group's ambition to become carbon neutral by 2045.

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

Objective title	Criterion	2025 objective	2030 objective
1. Decarbonization of the main suppliers	250 Top Preferred Suppliers aligned with or certified SBT	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"	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 (BnpParibas, Accor, Crédit Agricole, Danone, etc.)	60%	100%

To achieve these objectives and manage its supply chain risks, the Procurement function has been developing the management of its 62 procurement categories and is responsible for the management of its main suppliers. The implementation of these processes is carried out by its network of Group Category Managers and Category Lead Buyers within each Group procurement entity.

Knowledge of markets and suppliers make it possible to analyze risks and opportunities by category of purchases. To do so, the Category Managers use a risk matrix drawn up in partnership with ECOVADIS. This matrix, which combines the CSR risk of each category with the country risk, makes it possible to define, where necessary, risk management plans and specific supplier qualification criteria. The CSR commitment of suppliers is assessed across four dimensions: ethics, human rights, environment and sustainable procurement. These plans may include document audits or on-site audits.

Risk management may lead to the introduction of specific contractual clauses and the integration of addition requirements in terms of the traceability of the subcontracting chain (solar panel and wind turbine categories).

The management of procurement categories and supplier panels is therefore a key driver to:

- measure the performance delivered by suppliers through regular Business Reviews;
- define improvement plans where necessary;

- initiate a "carbon-based dialog" using the Carbon Maturity Index;
- favor purchases made with suppliers from the inclusive sector (EA-ESAT (French adapted companies-French organizations for the social and professional integration of disabled persons), QPV (urban policy neighborhoods), SIAE (economic reinsertion structures)).

The actions of the Procurement Department focus primarily on the Group's preferred suppliers (618), followed by the major suppliers of each Group GBU (945), which represents around 38% of total expenditure.

All procurement processes are verified through the internal control and audit processes in order to ensure the continuous improvement of the approach.

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 2022, the training plan focused on:

- the implementation of a due diligence policy for suppliers and subcontractors within the entities;
- ethics and supplier relations;
- three mandatory online training modules for the entire procurement function: "Fraud and Corruption, zero tolerance", "Our Group, our Ethics" and "Competition Law";
- four videos: "Prevention of corruption", "Gifts and invitations... What to do", "Prevention of conflicts of interest" and "ENGIE whistleblowing system".

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 any particularly forms 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).

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 2022, including EQUANS until October 4: more than 240 people) and Data Privacy Managers (in 2022, including EQUANS until October 4: 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 export controls and 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 or ERM) (see Section 2.1.1). Five ethical risks have been identified: corruption; human rights violation; non-compliance with competition law and / or embargoes, fraud; and lack of ethics management. 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 methodology for all the Group GBU. In particular, the Group has developed a self-diagnostic scorecard on corruption risk and a checklist regarding human rights violations risk. It 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:

3.8.3.1 The ENGIE Code of Ethics: the Ethics Charter and the Practical Guide to Ethics

The Ethics Charter establishes the general framework for the professional conduct of every employee. It specifies ENGIE's four fundamental ethical principles. It also describes the Group's ethics and compliance organization.

The Practical Guide to Ethics determines the day-to-day application of ethics. It includes the Group's decision to refrain from any financing of political activities.

These two documents constitute our Code of Ethics and apply to all Group employees. They are shared with external stakeholders.

Work to overhaul the Ethics Charter was carried out in 2021 and 2022. The new Ethics Charter will be deployed Group wide in 2023.

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>

Lastly, guidelines for identifying early warning signs in ethical matters were rolled out in the Group in 2019.

3.8.3.5 Codes of conduct

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>.

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.

The system is described on the Group's website via the following link: <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 2022, 254 alerts were input as part of the Group's whistleblowing procedure (187 in 2021, 201 in 2020, 183 in 2019) and 346 managerial reports of ethical incidents were made to the ECPD (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: <https://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. In 2020, the Group 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 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. In addition thereto, the managers ("GMRs") also have to take part in the seminar on

the prevention of fraud and corruption (100% of GMRs took part in 2022). Members of the ethics and compliance line are also required to take the same training.

Face-to-face training courses on competition law increased in 2021 and 2022. Training courses on the prevention of fraud and corruption risk for individuals in charge of institutional relations in France and training for personal data protection continued in 2021 and 2022. 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 following 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). Finally, in 2022 a new training course was introduced for the Group's HR function relating to *due diligence* in recruitment to prevent the risk of corruption.

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 Legal, Ethics and Compliance Director. The consolidated annual report resulting from this process is submitted to the Executive Committee and to the EESDC.

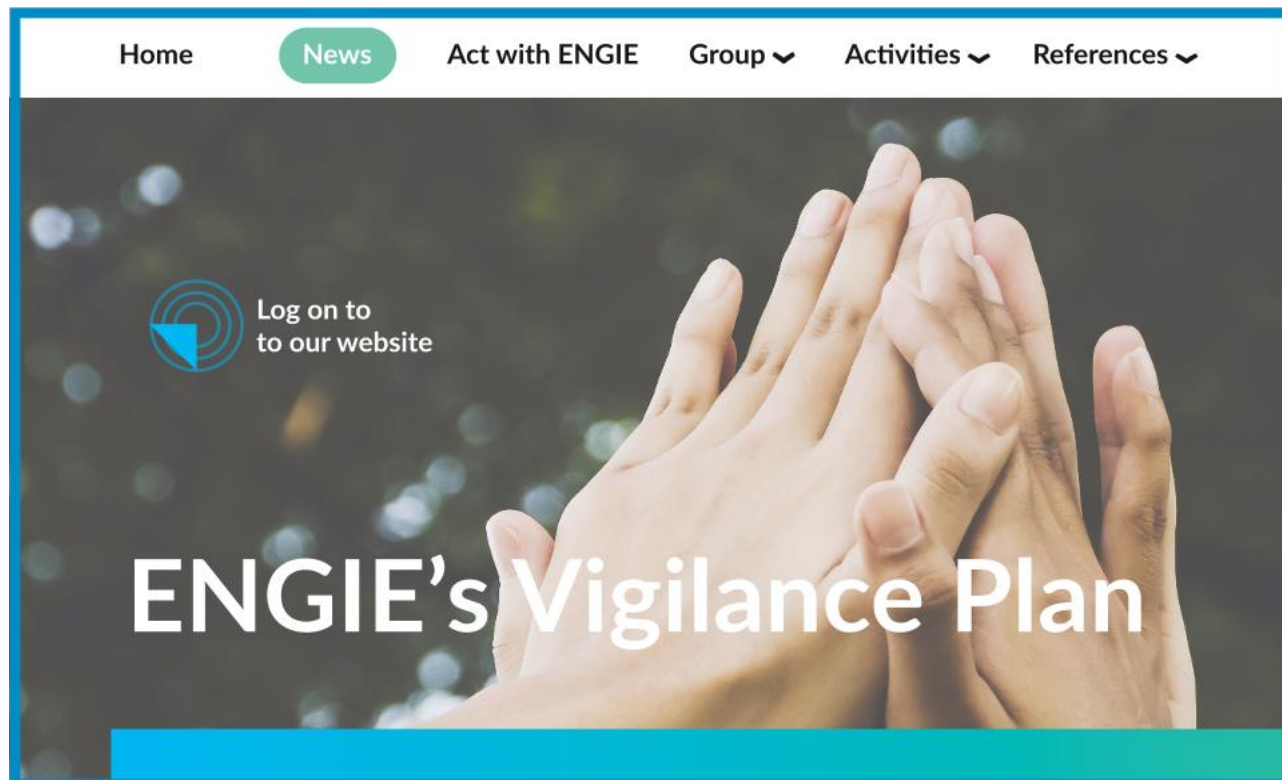
This compliance procedure is part of a broader control procedure. This is based in particular on the annual internal

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. 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 2017-399 of March 27, 2017, this section summarizes the broad strokes of 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 ENGIE's website:



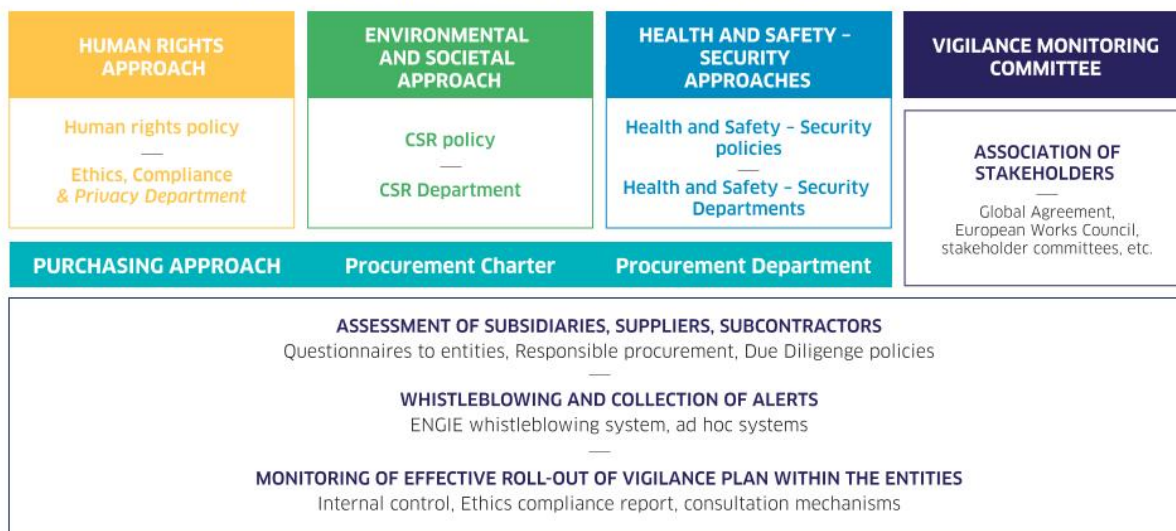
The plan covers all the measures established by ENGIE SA to prevent risks related to its activities and those of its controlled companies. It covers serious violations relating to human rights and fundamental freedoms, the health and safety of individuals and the environment. The Group's adherence to 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).

4 VIGILANCE APPROACHES

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

MANAGEMENT ENTRUSTED TO THE ETHICS, COMPLIANCE & PRIVACY DEPARTMENT



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

ENGIE'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).

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

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 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). At the operational level, the specific risks

identified are the subject of specific action plans described on the aforementioned website.

In 2022, the Group continued its enhanced vigilance actions, which were introduced in 2020, to identify and manage the practical risks of forced labor practices in the Group's Chinese supply chains (see Section 2.2.5.3).

The Group began to roll out an action plan in one of its entities in 2022, targeting ENGIE's customer relation centers located abroad, aimed at assessing the actual working conditions of workers and this, in consultation with them.

A face-to-face training course on the Group's human rights approach was developed in 2019 and particularly targets operational collaborators and managers directly concerned by this topic. In 2022, individuals in positions particularly exposed to human rights risks were 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.

The monitoring of the application of these processes is incorporated into the ethics compliance report (quantitative indicators) and into the internal control system (see Section 3.8.6).

2022 results	1,523 employees trained in person on human rights, around 55% of whom were operational functions, and half of these from at-risk entities, and 13,050 employees trained by e-learning (decrease in this figure compared with 2021 due to the disposal of EQUANS).
Internal control (Section 2.3)	82.4% of the Group's entities assessed the roll-out of the vigilance plan at their level as effective ⁽¹⁾ . 96.2% 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, ENGIE signed a new global agreement relating to fundamental social rights and social responsibility. The agreement also includes a monitoring of commitments:

Group commitments	Monitoring (2022 figures)
ENGIE Care program (minimum level of social protection for all employees worldwide)	66.5% of entities: fully paid maternity leave (14 weeks) 27.7% of entities: fully paid paternity leave (4 weeks) 94.6% of employees: 12 months' gross salary paid in the event of death 97.2% of employees: health care plan with 75% of hospital costs covered 79.2% of employees: 12 months' gross salary paid in the event of permanent disability
Gender diversity: 50% of female managers	30%: percentage of female managers
Equal pay between men and women	1.73%: pay difference between men and women

3.9.1.2 Prevent and manage risks related to health and safety in the workplace

The mapping of risks relating to health and safety includes both risks of harm to the health and safety of people working for the Group (employees, temporary workers, subcontractors, interns) and risks relating to industrial facilities that are owned by the Group or maintained and / or operated by the

Group for customers, which could generate risks for people working for the Group or for neighbors of these industrial facilities. These different risks correspond to three axis of prevention, No Life at Risk (safety at work), No Mind at Risk (well-being at work) and No Asset at Risk (process safety).

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, electric shocks, electrocution, explosion, fire, poisoning, injuries relating to the use of tools or machinery, the lifting of 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.

Due to the number of fatal accidents in 2021, the Group decided to improve its health and safety at work rules and practices by assessing its health and safety management system and analyzing deviations from best practices implemented by the most efficient industrial players in this field.

To do so, the Group engaged the services of an external consultant to carry out this assessment of its health and safety organization and culture.

The assessment carried out by the external 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 and safety transformation plan called “ENGIE One Safety,” which will be gradually rolled out by 2024.

The main measures of ENGIE One Safety applied in 2022 were the following:

- improving the Group health and safety rules drawing on best practices from an external benchmark; these rules cover the health and safety of subcontractors, the identification and processing of events with high potential of severity (HiPo), the management of risks, compliance with the Life-Saving Rules, and promotion of a fair culture (recognition and sanctions);
- the design and testing of a new method of training-coaching managers so that managerial safety rituals (for example, managerial safety visits, subcontractor visits) have the expected outcome on the safety behavior of the teams on the ground, including that of our subcontractors;
- revising the Group's health and safety indicators so that they focus more on anticipating risks and the

implementation of efficient preventive actions in the field; new indicators focused on prevention were thus defined (leading indicators)⁽¹⁾, in addition to the traditional indicators which focus on accident reporting (lagging indicators);

- implementation of a group of health and safety experts, managed centrally, aimed at carrying out internal audits for the Group and supporting the entities on specific subjects;
- deployment of a new communication plan aimed at raising awareness among Group employees and subcontractors of the intangible nature of the Life-Saving Rules.

The main actions implemented in terms of process safety (No Asset at Risk prevention axis) are described in Section 2.2.5.2 “Risk of industrial accident.”

The other measures intended to ensure the health and safety of individuals working for the Group are presented in Section 2.2.6.2 “Health and safety at work” and in Section 3.4.7 “Health and safety policy.” Details of the measures are provided on the Group's website: <https://www.engie.com/engagements/global-care>.

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 2017-399 on the duty of vigilance of parent companies and contractors dated March 27, 2017. 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 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

From an environmental perspective, the major risk for the Group is climate risk, followed by biodiversity, water and pollution risks. These global and local environmental risks are identified annually at both Group and local level in order to

establish a list of “at risk” sites. From a societal point of view, the risks analyzed are the impact of activities on local communities and their social consequences.

ENVIRONMENTAL RISKS	SOCIETAL RISKS
• Climate change and GHG • Biodiversity and the rehabilitation of ecosystems • Water • Pollution • Adaptation	• Relations with local communities • Training, employee retraining • Right to operate in a territory • Affordable business offers

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. Its implementation is monitored through goals and action plans that are reviewed every year. This review process enables us to make sure our obligations, with respect to environmental and societal vigilance, are properly satisfied.

The environmental policy fully incorporates this risk analysis. The control of its CO₂ emissions is a major issue for the Group: ENGIE committed, in May 2021, to the “Net Zero-Carbon” by 2045 objective for all of its direct and indirect emissions. This objective should be achieved by following a “well below 2°C” trajectory, with intermediate milestones.

(1) Examples: HiPo rate and rate of serious and fatal accidents for which an analysis of root causes are carried out within the time frame.

To date, the Group has taken visible measures, notably with a view to deploying its plan to exit coal by 2027 at the latest, to reduce the carbon intensity of its electricity production, to reduce emissions relating to the use of products sold, drastically by 2045, to align future investments with its carbon ambition, to allocate carbon budgets to each GBU and to assess management teams based on the achievement of "Net Zero-Carbon" objectives.

ENGIE's climate trajectory is set out in the 2023 Climate Notebook (www.engie.com/en/group/social-responsibility/csr-publications).

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.

The societal policy is focused on stakeholder engagement. Its implementation includes a toolbox, training programs and a center of expertise.

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.

Results from e-learning participation in 2022:

e-learning courses proposed	Number of participants since the launch
Net zero-carbon ambition (2021)	5,883
Business change maker (2021)	1,188
CO ₂ killer (2021)	1,324
People of the world (2021)	1,075
Introduction to biodiversity (November 2021)	2,275
Stakeholder engagement (March 2022)	302
CSR matrix (April 2022)	328
Digital Responsibility (June 2022)	2,722
TOTAL	15,097

In addition, since 2021, the Group has taken nine CSR criteria into account for its major investment projects, assessed using risk and opportunity analyses. These criteria mainly relate to: reducing GHG emissions, adaptation to climate change, biodiversity, water, pollution, the circular economy, ethics,

health and safety, collaboration with stakeholders and sustainable procurement. These criteria are described in detail on the ENGIE website at <https://www.engie.com/en/analysts/governance/duty-of-vigilance-environmental-societal-risks>.

3.9.1.5 Prevent and manage risks related to energy supply

The main challenges for ENGIE 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)

ENGIE has identified risks relating to the Group's energy supply 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, and at the country and energy supplier level.

With regard to large energy supplies, ENGIE has drawn up a CSR approach (described on ENGIE's website:

<https://www.engie.com/en/analysts/governance/duty-of-vigilance-environmental-societal-risks>) to meet these challenges, with specific action plans per energy source. ENGIE has also improved its governance structure to ensure that the duty of vigilance is included in decision-making processes and has systematized the supply chain risk assessment approach, based on the 3P approach (People, Planet and Profit).

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 the Group's 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 ENGIE's other policies;
- they ensure the 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 CSR working groups;
- they enter into gas procurement agreements that are compatible with the Group's carbon trajectory;
- in relation to the issue of US shale gas, and the consideration of its environmental impacts, ENGIE carries out extensive due diligence and chooses, among US producers, those who are able to offer the best guarantees in terms of emissions traceability and the environmental monitoring of their activity;
- ENGIE 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

Six procurement categories are currently considered high risk in terms of human rights, health and 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 to ensure the traceability of equipment and new suppliers located in lower risk countries (see Section 2.2.5.3)
• Wind power	Human / environmental rights	Contractual provisions reinforced to ensure the traceability of equipment (see Section 2.2.5.3)
• 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

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 2.2.5.3.

The identification of these six categories and risk management are ensured by the implementation of ENGIE's Procurement vigilance process through:

- the implementation of the Group's Procurement management system;
- the management category as defined in the Group's procurement organization.

The Procurement management system is structured around two guidance documents: a Procurement Charter and Procurement Governance which set out:

- ENGIE's commitments and requirements vis-à-vis its suppliers in terms of ethical relations, a selection on ethical, health and safety, and environmental criteria;

- 14 rules, including 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, etc.

These principles and rules are set out in the operational procurement processes which include the following key stages:

- the CSR assessment of new preferred (Group level) and major (entity level) suppliers by our partner EcoVadis;
- the analysis of risks and opportunities based on a risk matrix developed in partnership with EcoVadis. This matrix establishes a CSR risk for each of the 62 procurement categories across four dimensions: ethics, human rights, environment and sustainable procurement. The CSR risk is either compounded or improved by the level of country risk;

- the implementation of associated management plans taking into account the eligibility criteria of suppliers. These plans may include, for example, audits, specific contractual provisions to limit the risk, an ethics clause, etc. A risk reduction plan is automatically implemented for suppliers with an EcoVadis score below 45/100;
- the measurement of the performance delivered by the suppliers and related improvement plans.

The proper implementation of these processes is verified via the INCOME internal control program (see Section 2.3). With 28 different controls, the INCOME PRO reference system covers all procurement processes.

Moreover, the Group Procurement Department works in partnership with the Audit Department to ensure the monitoring of corrective action plans recommended by the latter.

Lastly, the Procurement management system is facilitated by a continuous training plan for the entire Procurement sector. Face-to-face and videoconferencing sessions are supplemented by the delivery of online modules via Ulearn, the Group's training Intranet. In 2022, around 300 purchasers took part in the "Ethics and supplier relations" and "Due Diligence" training courses through face-to-face sessions and videoconferencing. Three Ulearn training modules were mandatory for the entire procurement function: Fraud and Corruption, Zero Tolerance; Our Group, Our Ethics; and Competition Law. In December 2022, the Group Procurement Department also took part in the "Climate fresco" training course which raises awareness among employees regarding climate issues and possible actions.

3.9.2 SITUATION RELATED TO RUSSIA AND UKRAINE

ENGIE has no industrial activity in Russia and no investment projects are underway on Russian territory. ENGIE 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, ENGIE has no activities in Crimea, the Donbass or the Louhansk Oblast.

3.9.3 THIRD-PARTY ASSESSMENT

In 2022, 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. 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 2022, the Group's Ethics & Compliance Officers and ethics correspondents declared more than 17,000 level one due diligence searches performed using the due diligence tools.

In addition, the Group's new preferred and major 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. Since 2019 this rule has been gradually extended to cover a panel of 1,563 recurring suppliers, representing 38% of expenditure excluding energy. In 2022, the procurement line launched an ethics assessment by EcoVadis of around 400 preferred and major suppliers. The objective monitored by the procurement line is to assess around an additional 250 to 300 preferred and major suppliers each year.

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 ENGIE for processing (see

Section 3.8.4). In 2022, 254 alerts were received via the system, 78 of which concern risk categories related to the duty of vigilance. They can be summarized as follows:

Allegations of harassment*	Allegations relating to health and safety	Allegations relating to working practices	Allegations of discrimination	Questions related to the environment and the rights of communities
39	10	21	7	1

* There were 35 allegations of harassment and two allegations of sexual harassment. Nine allegations of sexual harassment were also identified within the management system.

As for all of our 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 easily. The members are:

Departments						
ECPD	CSR	Procurement Department	Health and Safety Department	Security Department	HR Department	Internal control
						Risk
Regions / operational members						
SOUTHAM	NORTHAM	FRANCE	EUROPE	AMEA	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 Stakeholder 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 for 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.

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 at a global level. Under this agreement, ENGIE's duty of vigilance is subject to strengthened social dialog: group discussion sessions were organized with international the trade union federations in 2022. These discussions resulted in the

adoption of the mechanism described on the website. A body to monitor this agreement meets once a year. These exchanges also make it possible to monitor the vigilance approach in consultation with social partners. For further information: <https://www.engie.com/en/ethics-and-compliance/vigilance-plan/stakeholders>.

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 ENGIE's website: <https://www.engie.com/en/group/social-responsibility/policies>.

Finally, the Group is committed to building a meaningful dialog which each of its stakeholders. In 2021, ENGIE set up a Dialog Committee with its stakeholders as well as a recourse space to support sensitive projects. This Committee met on October 21, 2022 to discuss the subject of a fair transition (see Section 3.6.3).

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"	131
Risks related to the health and safety of individuals	Section 3.4.7 "Health and safety policy"	115
Risks related to the security of individuals	Section 3.9.1.3. "Prevent and manage risks related to personal security"	137
Environmental and societal risks	Section 3.1.1 "CSR policy and governance"	66
Risks related to non-energy procurement	Section 3.7 "procurement, outsourcing and suppliers"	130
The four risks above	Section 2.2 "Risk factors"	45

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 REPORT OF ONE OF THE STATUTORY AUDITORS, APPOINTED AS INDEPENDENT THIRD PARTY, ON THE VERIFICATION OF THE CONSOLIDATED NON-FINANCIAL PERFORMANCE STATEMENT

Year ended December 31, 2022

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

To the Shareholders' Meeting,

In our capacity as Statutory Auditor of ENGIE SA (hereinafter the "Company"), appointed as independent third party ("third party") and accredited by the French Accreditation Committee (Cofrac), under number 3-1886 rév. 0 (Cofrac Inspection Accreditation, scope available at www.cofrac.fr), we have conducted procedures to express a limited assurance conclusion on the historical information (observed or extrapolated) in the consolidated non-financial performance statement, prepared in accordance with the Company's procedures (hereinafter the "Guidelines"), for the year ended December 31, 2022 (hereinafter the "Information" and the "Statement", respectively), presented in the Group management report pursuant to the legal and regulatory provisions 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 our procedures as described in the section "Nature and scope of procedures" and the evidence we have obtained, no material misstatements have come to our attention that cause us to believe that the non-financial performance statement does not comply with the applicable regulatory provisions and that the Information, taken as a whole, is not fairly presented in accordance with the Guidelines.

Comments

Without qualifying the conclusion expressed above and in accordance with Article A. 225-3 of the French Commercial Code, we make the following comments:

As indicated in the environmental methodology note in section 3.5.3 of this report, two methodological changes concerning the calculation of Scope 2 GHG have been made in order to align ENGIE's practices with national and European regulations. The impact of those two methodological evolutions (exclusion of purchases of heat from energy recovery units and requalification of pumped-storage stations of energy production units into batteries) on the emissions for 2021 and 2020, which have been reprocessed, is presented in the same section.

Preparation of the non-financial performance statement

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

Accordingly, the Information must be read and interpreted with reference to the Guidelines, summarised in the Statement and available on the Company's website or on request from its headquarters.

Limits inherent in the preparation of the information relating to the Statement

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

Responsibility of the Company

Management is responsible for:

- selecting or determining the appropriate criteria for the preparation of the Information;
- preparing 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 with respect to these risks as well as the outcomes of these policies, including key performance indicators and the information set-out in Article 8 of Regulation (EU) 2020/852 (Green taxonomy);
- implementing such internal control as it determines is necessary to enable the preparation of Information that is free from material misstatement, whether due to fraud or error.

The Statement has been prepared by applying the Company's Guidelines as referred to above.

Responsibility of the Statutory Auditor appointed as independent third party

Based on our work, our responsibility is to express 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 part 3 of sections I and II of Article R. 225-105 of the French Commercial Code, i.e. the outcomes of policies, including key performance indicators, and measures relating to the main risks, hereinafter the "Information."

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

It is not our responsibility to provide a conclusion on:

- the Company's compliance with other applicable legal and regulatory provisions (particularly with regard to the information set-out in Article 8 of Regulation (EU) 2020/852 (Green taxonomy), the duty of vigilance and the fight against corruption and tax evasion);
- 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 our audit verification programme in application of 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*) relating to this engagement and with the international standard ISAE 3000 (revised - Assurance engagements other than audits or reviews of historical financial information).

Independence and quality control

Our independence is defined by Article L. 822-11-3 of the French Commercial Code and French Code of Ethics for Statutory Auditors (*Code de déontologie*). In addition, we have implemented a system of quality control including documented policies and procedures aimed at ensuring compliance with applicable legal and regulatory requirements, ethical requirements and the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) relating to this engagement.

Means and resources

Our work engaged the skills of 11 people between October 2022 and February 2023 and took a total of 21 weeks.

To assist us in conducting our work, we referred to our corporate social responsibility and sustainable development experts. We conducted around a dozen interviews with people responsible for preparing the Statement.

This work involved the use of information and communication technologies allowing the work and interviews to be carried out remotely, without hindering the good execution of the verification process.

Nature and scope of procedures

We planned and performed our work taking account of the risk of material misstatement of the Information.

We consider that the procedures conducted in exercising our professional judgement enable us to express a limited assurance conclusion:

- We familiarized ourselves with the activities of all companies in the consolidation scope and the description of the principal risks.

- We assessed the suitability of the Guidelines with respect to their relevance, completeness, reliability, neutrality and clarity, taking into account, where appropriate, best practices within the sector.
- We verified that the Statement covers each category of information stipulated in section III of Article L. 225-102-1 governing social and environmental affairs, respect for human rights and the fight against corruption and tax evasion.
- We verified that the Statement provides the information required under Article R.225-105 II of the French Commercial Code where relevant with respect to the principal risks, and includes, where applicable, an explanation for the absence of the information required under Article L.225-102-1 III, paragraph 2 of the French Commercial Code.
- We verified that the Statement presents the business model and a description of the principal risks associated with the activities of all the consolidated entities, 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 principal risks.
- We referred to documentary sources and conducted interviews to:
 - assess the process used to identify and confirm the principal risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the principal risks and the policies presented, and
 - corroborate the qualitative information (measures and outcomes) that we considered to be the most important⁽¹⁾; for certain risks or information (societal, environmental), our work was carried out on the consolidating entity, while for other risks, our work was carried out on the consolidating entity and on a selection of entities.
- We verified that the Statement covers the consolidated scope, i.e. all companies within the consolidation scope in accordance with Article L. 233-16, with the limits specified in the Statement.

(1) Implementation of decarbonization, CSR evaluation and inclusive purchasing objectives for suppliers within the purchasing management system, Implementation of a specific training course for staff most exposed to the risk of corruption.

NON-FINANCIAL STATEMENT AND CSR INFORMATION

REPORT OF ONE OF THE STATUTORY AUDITORS, APPOINTED AS INDEPENDENT THIRD PARTY, ON THE VERIFICATION OF THE CONSOLIDATED NON-FINANCIAL PERFORMANCE STATEMENT

- We obtained an understanding of internal control and risk management procedures implemented by the Company 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⁽¹⁾ that we considered to be the most important, we implemented:
 - analytical procedures that consisted in verifying the correct consolidation of collected data as well as the consistency of changes thereto,
 - substantive tests, on a sample basis and using other selection methods, that consisted in verifying the proper application of definitions and procedures and reconciling data with supporting documents. These procedures were conducted for a selection of contributing entities⁽²⁾ and covered between 8% and 78% of the consolidated data selected for these tests.
- We assessed the overall consistency of the Statement in relation to our knowledge of all companies within the consolidation scope.

The procedures conducted in a limited assurance review are substantially less in scope than those required to issue a reasonable assurance opinion in accordance with the professional guidelines of the French National Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*); a higher level of assurance would have required us to carry out more extensive procedures.

Paris-La Défense, March 7 2023

One of the Statutory Auditors,

Deloitte & Associés

Patrick E. SUISSA
Partner, Audit

Erwan HARSCOET
Partner, Sustainability Services

(1) **Social, health and safety information:** Total workforce, Total workforce - Breakdown by SPC, Total workforce - Breakdown by type of contract, Female workforce, Proportion of women in workforce, Proportion of women in management, Proportion of workforce trained, Proportion of trainees in the workforce, Proportion of disabled employees, Number of permanent hires, Number of fixed-term hires, Hiring rate, Permanent hiring rate, Number of lay-offs, Turnover, Voluntary turnover, Proportion of workforce trained, Total number of training hours, Number of training hours per person trained, Number of fatal accidents (employees), Frequency rate, Severity rate (French framework), Severity rate (ILO framework), Gender Equity Index, Prevention Rate.

Environmental information: Energy efficiency of fossil fuel plants (including biomass/biogas), Primary energy consumption - total (excluding own consumption), Electricity and thermal energy consumption (excluding own consumption), Renewable - Net installed power (electric and thermal), Renewable - Electricity and heat produced, Total quantity of hazardous waste and by-products discharged (including sludge and excluding radioactive waste), Total quantity of hazardous waste and by-products recovered (including sludge and excluding radioactive waste), Total quantity of non-hazardous waste and by-products discharged (including sludge), Total quantity of non-hazardous waste & by products recovered (including sludge), Total direct GHG emissions - scope 1 and 2, Carbon intensity of energy production, NO_x emissions, SO₂ emissions, Fine particle emissions, Fresh water - Total withdrawal, Fresh water - Total discharge, Non-fresh water - Total withdrawal, Non-fresh water - Total discharge, Total Consumption (fresh water and non-fresh water), GHG from energy production, GHG from use of sales, Renewable capacities rate, Decarbonation of suppliers, GHG from work practices.

(2) **Social, health and safety information:**

Social information:

Audits performed at intermediary consolidation level: South America

Audits performed at entity level: GRDF, GRTgaz, Cofely Espana, ENGIE Solutions Company

Health & Safety information:

Audits performed at intermediary consolidation level: Infrastructures

Audits performed at entity level: Buildings and Local Infrastructures (BIL), ENGIE Deutschland, Large Infrastructures and Mobilities (GIM)

Environmental information: Brazil: Salto Osório, Uburanas, Ferrari, Campo Largo; Thermal Europe: Leini, Amercoeur, Knippengroen, Cycofos, Coö, Eems; GRDF: GDRF; Storengy: Chémery site, Germigny sous Coulomb site, Gournay-sur-Aronde site; Nuclear: Doel, Tihange.

3.11 STATUTORY AUDITORS' REASONABLE ASSURANCE REPORT ON SELECTED SOCIAL, ENVIRONMENTAL AND GOVERNANCE INFORMATION

Year ended 31 December 2022

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 Executive Director of Engie,

Pursuant to your request and in our capacity as Statutory Auditors of Engie (hereinafter the "Company"), we hereby report to you on selected social and environmental indicators for the year ended 31 December 2022, identified by the symbol □ in sections 3.4 and 3.5 of the Universal Registration Document (hereinafter the "Information" ⁽¹⁾), prepared in accordance with the procedures of the Company, a summary of which is included in "Methodological Elements" and "Methodological Note on the Calculation of Social Indicators", available upon request for the Universal Registration Document made to the registered office of the Company from the Group's Social and Environmental Responsibility, Health and Safety and Human Resources Departments (hereinafter the "Reporting Criteria").

Conclusion

In our opinion, on the basis of the procedures we have performed as described in "Nature and scope of work" and the elements we have gathered, the Information has been established, in all significant aspects, in accordance with the Reporting Criteria used by the Company.

Observations

Without calling into question the conclusion expressed hereabove, we hereby make the following observation concerning two methodological changes that must be highlighted:

As stated in the "Methodological Elements" section in part 3.5.3 of the Universal Registration Document, two methodological changes concerning the calculation of Scope 2 of greenhouse gas emissions were made in order to bring the practices of the ENGIE Group into line with national and European provisions. The effect of these two methodological changes [the exclusion of purchases of heat recovered from Energy Valorization Unit (EVU) and the recharacterization of pumped storage stations into battery energy production units] on emissions for financial years 2020 and 2021, which have been restated, are presented in the same section.

Information preparation

The absence of a generally accepted and commonly used reference framework of established practices on which to base

to the assessment and measurement of the Information enables the use of different, but acceptable, measurement techniques that may impact comparability between entities and over time.

Accordingly, the Information must be read and interpreted with reference to the Reporting Criteria, a summary of which is included in the "Methodological Elements" and "Methodological Note on the Calculation of Social Indicators" sections of the Universal Registration Document, available upon request at the Company's headquarters from the Group Environmental and Social Responsibility Department, the Group Health and Safety Department and the Group Human Resources Department.

Limits inherent in the preparation of the Information

As stated in the management report, the Information may be subject to uncertainty inherent to the state of scientific or economic knowledge and the quality of the external data used. Some Information is sensitive to the choice of methodologies, assumptions and/or estimates used for its preparation and presented in Section 3 of the Group's management report.

Responsibility of the Company

The Company's executive management is responsible for:

- selecting or establishing the appropriate criteria to prepare the environmental and social information, taking into account the applicable laws and regulations relating to the communication of environmental and social information;
- preparing information on the subject in accordance with the Reporting Criteria, including the design, implementation and maintenance of the internal systems, processes and controls on the relevant information to evaluate or measure the environmental and social information, which are free from significant inaccuracies, whether due to fraud or error, in relation to the criteria for the presentation of the reports.

Responsibility of the Statutory Auditors

Our responsibility to express a reasonable assurance, based on our procedures, of the Information having been prepared, in all material respects, in accordance with the Reporting Criteria. The conclusions expressed here cover only this Information and not all of the Information set forth in Sections 3.4 and 3.5 of the Universal Registration Document.

As it is our responsibility to issue an independent conclusion on the Information prepared by the executive 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 the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) and with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000, revised') published by the International Auditing and Assurance Standards Board (IAASB).

(1) **Social and social security related information:** Year-end workforce; Total number of managers; Total STS, Total WET; Proportion of women in workforce; Number of women in management; Staff with permanent contracts; Staff with fixed-term contracts; Proportion of staff who have received training (including e-learning); Total hours worked; Number of work accidents resulting in at least one day off.

Environmental information: Primary energy consumption – Total (excluding own consumption); Electricity and thermal energy consumption (excluding own consumption); Energy efficiency of fossil fuel plants (including biomass/biogas); Renewables – net installed power (electric and thermal); Renewables – Electricity and heat produced; Total greenhouse gas emissions (Scopes 1 and 2); Carbon intensity of energy production; Total quantity of hazardous waste and by-products discharged (excluding radioactive waste); Total volume of hazardous waste and by-products recovered (excluding radioactive waste); Recovery rate for hazardous waste.

Independence and quality control

Our independence is defined by regulatory texts, the French Code of Ethics for Statutory Auditors (*Code de Déontologie*) and the provisions of article L. 822-11-3 of the French Commercial Code (*Code de commerce*). In addition, we have implemented a system of quality control including documented policies and procedures aimed at ensuring compliance with ethical requirements, French professional standards and applicable legal and regulatory requirements.

Human resources

Our work mobilized the skills of 11 people from the Deloitte teams and fifteen people from the EY teams respectively and was carried out between September 2022 and March 2023.

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 from the Group Environmental and Social Responsibility Department, the Group Health and Safety Department and the Group Human Resources Department 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⁽¹⁾ 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. The selected sample represents between 16% and 65% of the Key Performance Indicators and results selected for these tests.

We consider that the sampling techniques and sample sizes we have used in exercising our professional judgment enable us to express a reasonable assurance conclusion. Due to the use of sampling techniques and the other limits inherent to the operation of any information and internal control system, the risk that a material anomaly may not be identified in the Information cannot be totally eliminated.

We believe that these procedures allow us to express a reasonable assurance that the Information has been prepared, in all material respects, in accordance with the Criteria.

Paris-La Défense 7 March 2023

The Statutory Auditors

French original signed by

DELOITTE & ASSOCIÉS

Nadia Laadouli
Partner

Patrick E. Suissa
Partner

ERNST & YOUNG et Autres

Charles-Emmanuel Chosson
Partner

Guillaume Rouger
Partner

(1) **Environmental information:** procedures performed at EO level: France B2B

Procedures performed at entity level: South America excluding Brazil (CT Chilca Uno, Central Termica Red Dragon, Mejillones CCGT, Mejillones Conventional, Central Termoelectrica Andina SA), Brazil (Salto Osório, Umbaranas, Ferrari, Campo Largo), AMEA (UCH Power (Private) Limited (full conso), UCH-II Power (Private) Limited), Thermique Europe (Leini, Amercoeur, Knippegroen, Cycofos, Coö, Eems), Europe – excluding Thermal & Supply (Engie Servizi Consolidation), France Renouvelables (CNR, SHEMA), EO France BIL (QUEST-Sud – Installations ENGIE Cofely – BIL, QUEST-Sud – Installations ENGIE Cofely – GIM), France GIM (Fraicheur de Paris, ENORIS), GRDF (GRDF), Storengy (sites at Chémery, Germigny-sous-Coulombs, Gournay-sur-Arondel), Nuclear (Doel, Tihange).

Social information:

Audits performed at entity level: GRDF, Engie ES SA – Cofely Services Etablissement, GRTgaz, DISTRIGAZ SUD RETELE, CNR, Cofely Espana, ENGIE Solutions Company.

Audits performed at GBU/Regional Hub level: Romania, Germany and Italy (Europe), South America.

Health and safety information:

Audits performed at entity level: Bâtiments et Infrastructures Locales (BIL), ENGIE Solutions GCC, ENGIE Deutschland, Grandes Infrastructures et Mobilités (GIM), DISTRIGAZ SUD RETELE.

Audits performed at GBU/Regional Hub level: Infrastructures, Supply.