
**SALE OF E&P INTERNATIONAL
IFRS 5 TREATMENT
RESTATED FIGURES AS OF
30/09/2016**

The logo for ENGie, featuring the word "ENGie" in a white, lowercase, sans-serif font. The letter "i" has a dot. The logo is set against a blue background that is part of a larger image of solar panels and a wind turbine. The background image shows a field of solar panels in the foreground and a wind turbine in the distance under a clear blue sky.

ENGie

IFRS 5 TREATMENT RELATED TO THE SALE OF E&P INTERNATIONAL

EPI classified as « discontinued operations » as from 11/05/2017 (IFRS 5)

Impacts on the consolidated financial statements :

- Assets/liabilities, net income and cash flows related to discontinued operations (i.e. E&P) are presented separately (specific lines) in the balance sheet, income statement, cash flow statement
- Loss of all EPI contribution to Group operating income (retroactively as from 01/01/2017)
- EPI Depreciation & Amortization (D&A) no longer booked as from 11/05/2017 (no retroactive treatment)
- **No restatement of the 2016 comparative balance sheet, but restatement of the 2016 net income and cash flow statements (see next slides)**

KEY FIGURES

<i>In €m</i>	9M 2016 published	9M 2016 restated
REVENUES	47 514	46 182
EBITDA	7 689	6 807
CURRENT OPERATING INCOME after share in net income of entities accounted for using the equity method	4 441	3 985
CASH FLOW FROM OPERATIONS⁽¹⁾	6 826	6 744
GROSS CAPEX	4 727	3 986
NET DEBT	25 766	25 766

(1) Cash Flow From Operations (CFFO) = Free Cash Flow before Maintenance Capex