

Statutory auditors'
reasonable
assurance report
on selected social
and environmental
information

2019



3.11 Statutory auditors' reasonable assurance report on selected social and environmental information

Year ended December 31, 2019

Pursuant to your request and in our capacity as Statutory Auditors of ENGIE (the "Company"), we performed a review in the aim of providing reasonable assurance on the environmental and social indicators selected by ENGIE and identified by the symbols ■■ in sections 3.4 and 3.5 of the Universal Registration Document for fiscal year 2019 (the "Data" ⁽¹⁾).

Responsibility of the Company

The Data has been prepared under the responsibility of ENGIE executive management, in accordance with the criteria used by the company (hereinafter the "Reporting Criteria") for social and environmental reporting data, a summary of which appears in the Universal Registration Document in the section "Methodological elements" and "Note on the methodology of social indicators", 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.

Independence and quality control

Our independence is defined by regulatory texts, the profession's Code of Ethics as well as the provisions set forth in Article L.822-11-3 of the French Commercial Code (Code de commerce). Furthermore, we have set up a quality control system that includes the documented policies and procedures designed to ensure compliance with ethical rules, professional standards and the applicable legal texts and regulations.

Responsibility of the Statutory Auditors

Based on our work, our responsibility is to express reasonable assurance on the fact that the Data has been prepared, in all material aspects, in accordance with the Reporting Criteria. The conclusions expressed here below cover only this Data and not all of the information set forth in sections 3.4 and 3.5 of the Reference Document.

We have performed the procedures described below in accordance with the professional guidance issued by the national auditing body (Compagnie nationale des commissaires aux comptes) relating to this operation and ISAE 3000 ⁽²⁾.

- We have 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;
- We have verified the set-up of a process to collect, compile, process, and check the completeness and consistency of the Data;
- We have interviewed the relevant staff from the Group Environmental and Social Responsibility Department, the Group Health and Safety Department and the Group Human Resources Department at the headquarters and Business Units (hereinafter "BUs") in order to analyze the deployment and application of the Reporting Criteria ;
- We have set up analytical procedures on the Data and verified, using sampling techniques, the calculations as well as the consolidation of Data ;
- We have tested the Data for a representative sample of entities that we selected ⁽³⁾ based on their activity, their contribution to the consolidated Data, their location and a risk analysis. We have conducted interviews to verify the proper application of procedures and conducted substantive tests, using sampling techniques, to verify the calculations performed and reconcile data with supporting evidence. The selected sample represented 50% of the workforce and between 15% and 61% of the environmental information.

(1) **Social, health and safety information:** Total workforce, Total workforce - Workforce by geographic region, 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, Frequency rate.

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), 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 direct GHG emissions - scope 1, Total direct GHG emissions - scope 2, GHG emissions per business unit – energy generation.

(2) ISAE 3000 – Assurance engagements other than audits or reviews of historical financial information.

(3) **Social, health and safety information:** Audits performed at BU level: France Renewable Energy BU; Benelux BU; North, South and Eastern Europe BU; Tractebel Engineering BU Audits performed at entities level: France BtoB BU: INEO, ENDEL; France BtoC BU: Direction des Tarifs Réglementés; France Networks BU: Cofely Réseaux Etablissement; United Kingdom BU: ENGIE Services; North America BU: Unity International Group, ENGIE Insight Services ; Latin America BU: IMA Industrial; Brazil BU: ENGIE Brasil Serviços de Energia; Middle East, South and Central Asia, and Turkey BU: SUEZ Tractebel Operation and Maintenance (Oman); Asia-Pacific BU: ENGIE Services Singapore; GRTgaz BU: GRTgaz; Elengy BU: Elengy; Other BU: ENGIE SA Corporate activities.

Environmental information: Audits performed at BU level: United Kingdom BU. Audits performed at entities level: France Renewable Energy BU: CN'Air, Compagnie Nationale du Rhône; France BtoB BU: ENGIE energy production and distribution – East-North Territories; France Networks BU: Climespace; Generation Europe BU: Coo, DK6 (Dunkerque), Knippegroen, SPEM (Montoir), Maxima, Amercoeur and Eems power plants; Benelux BU: Doel, Tihange; North, South and Eastern Europe BU: ENGIE Servizi; Latin America BU: ENGIE Generación Monterrey, Mejillones, Tocopililla and Inversiones Hornitos power plants (ENGIE Energia Chile); Brazil BU: Saito Santiago, Companhia Energetica Estreito, Machadinho, ITA Energetica and Jorge Lacerda power plants (ENGIE Brasil Energia); Asia-Pacific BU: Pelican Point power plant; Storengy BU: Chémery storage site.

Non-Financial Statement and CSR information

3.11 Statutory auditors' reasonable assurance report

We believe that the sampling methods and sizes of the samples we have used in exercising our professional judgment enable us to express a reasonable assurance. Due to the use of sampling techniques and the other limits inherent to the operations of any information and internal control system, the risk that a material anomaly be identified in the Data cannot be totally eliminated.

We believe that these procedures enable us to express reasonable assurance on the Data.

Conclusion

In our opinion, the information selected by the Group and identified by the sign ■■ in sections 3.4 and 3.5 of the Universal Reference Document have been prepared, in all material aspects, in accordance with the Reporting Criteria.

Paris-La Défense, March 10, 2020

The Statutory Auditors

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3