



Statutory auditors' reasonable assurance report on selected social, environmental and governance information 2020

extract from 2020 Universal registration document



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With
ENGIE**

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

This is a free translation into English of the original report issued in the French language and is provided solely for the convenience of English speaking readers

Year ended December 31, 2020

To the Shareholders,

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 (the "Data" ⁽¹⁾) for fiscal year 2020.

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 consulted the documentary sources and 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.

(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, Number of hours worked, Number of work accidents among staff with at least one day off, 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 and 2

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

- We have tested the Data for a representative sample of entities that we selected⁽¹⁾ 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 between 26% and 67% of the key performance indicators and results selected for these tests.

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 Reference Document have been prepared, in all material aspects, in accordance with the Reporting Criteria.

Comment

Without qualifying the conclusion expressed above and in accordance with Article A. 225-3 of the French Commercial Code, we make the following comment relating to environmental information in the Declaration: as indicated in Note "3.5.3 Performance control and measurement systems, a prerequisite for environmental responsibility" and its "methodological elements" section, and in accordance with Decree no. 2019-1467 of December 26, 2019, greenhouse gas emissions generated by the recovery of waste gases from steel production of ArcelorMittal are now excluded by ENGIE from its scope 1. The impact on emissions for 2020 financial year and on the data for 2019 and 2018 financial years, which have been recalculated, is presented in this same section.

Paris-La Défense March 12, 2021

The Statutory Auditors

DELOITTE & ASSOCIES

ERNST & YOUNG et Autres

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(1) Social, health and safety information:

Audits performed at BU level: BU France BtoC; North, South and Eastern Europe BU; Asia Pacific BU; Tractebel Engineering BU

Audits performed at entities level: France Renewable BU: Compagnie Nationale du Rhône (CNR); ENGIE Solutions : Engie Energie Service – Cofely Services Etablissement, Ineo; Europe Generation BU: Electrabel; Benelux BU: Cofely Fabricom; UK BU: Engie Regeneration; North America BU: Engie North America, Conti Services; Latin America BU: CAM Colombia Multiservicios; Brazil BU: Engie Brasil Energia; Africa BU: Thermaire Investments et Ampair Ltd.; GRDF BU: GRDF; Other BU: ENGIE SA Company and Collectivity Commercialization Activity, Engie Insight Services

Environmental information: France Renewables BU: Compagnie Nationale du Rhône (CNR), ENGIE Green France, Société Hydro-Electrique du Midi (SHEM); ENGIE Solutions: Installations Cofely du Territoire Est-Sud; France Networks BU: Celsius, Chalon'Energie, CORPO Energie, En'RnoV, ENERSUD, Cogénération Besançon, ERENA, Moncia, Roseo, Société de Distribution de Chaleur de Chambéry (SDC), Dole, Lons le Saunier, Valaxion; Europe Generation BU: Cartagena, Combigolfe, Coa, Amercoeur, Knippegroen, Zandvliet, Voghera and Rodenhuijs power plants; Nuclear BU: Doel plant; UK BU: Cofely UK; North, South and Eastern Europe BU : all ENGIE installations in Germany; Latin America BU: thermal power plant Chilca in Peru ; Brazil BU: Estreito, Jorge Lacerda, Machadinho, Salto Osório, Pampa Sul and Umburanas power plants; Africa BU: Engie Services Maroc; Asia Pacific BU: Kwinana plant; Storengy BU: storage site of Gournay sur Aronde; Middle East, South and Central Asia and Turkey: Uch I and Uch II power plants in Pakistan