

# Reasonable assurance Report 2021

Extract from 2021 URD



**ENGIE**

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

*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.*

Year ended December 31, 2021

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 "Information" <sup>(1)</sup>) for fiscal year 2021.

### Conclusion

In our opinion, the Information selected by the Company and identified by the symbols □□ in sections 3.4 and 3.5 of the Universal Registration Document has been prepared, in all material aspects, in accordance with the criteria used by the company (hereinafter the "Reporting Criteria").

### Information preparation

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, summarized 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.

### Limits inherent in the preparation of the Information

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 and/or estimates used for its preparation and presented in section 3 of the Universal Reference Document.

### Responsibility of the Company

The Information has been prepared under the responsibility of ENGIE executive management, in accordance with 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.

### Responsibility of the Statutory Auditors

Based on our work, our responsibility is to express reasonable assurance on the fact that the Information has been prepared, in all material respects, in accordance with the Reporting Criteria. The conclusions expressed here below cover only this Information and not all of the information set forth in section 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.

### Applicable regulatory provisions and professional

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*) relating to this engagement and with the international standard ISAE 3000 (revised).

### Independence and quality control

Our independence is defined by regulatory texts, the French Code of Ethics for Statutory Auditors (Code de Déontologie) and the requirements of the French Commercial Code. 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.

(1) **Social, health and safety information:** Total workforce, Total workforce - Breakdown by SPC, Total workforce - Breakdown by type of contract, Proportion of women in workforce, Proportion of women in management, Proportion of employees trained, Number of hours worked, Number of work accidents among staff with at least one day off, Frequency rate (employees)

**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, Indirect emissions related to energy ("Scope 2"), Carbon intensity of energy production

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**Nature and scope of procedures**

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

- 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 Information;
- 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 in order to analyze the deployment and application of the Reporting Criteria;
- We have set up analytical procedures on the Information and verified, using sampling techniques, the calculations as well as the consolidation of Information;

- We have tested the Information for a representative sample of entities that we selected<sup>(1)</sup> based on their activity, their contribution to the consolidated Information, 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 23% and 50% 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 judgement 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 would not be identified in the Information cannot be totally eliminated.

Paris-La Défense, March 4, 2022

The Statutory Auditors

*French original signed by*

DELOITTE & ASSOCIES

Patrick E. Suissa

Nadia Laadouli

ERNST & YOUNG et Autres

Charles-Emmanuel  
Chosson

Guillaume Rouger

(1) **Environmental information:** *Compagnie Nationale du Rhône (CNR), CN'AIR, Cofely Installation in West-North Territory, ENGIE energy production and distribution subsidiaries – West-North Territory, Compagnie Parisienne de Chauffage Urbain (CPCU), Valaxion, DK6 (Dunkirk), EEMS, Maxima, Rosignano, SPEM (Montoir), Vilvoorde, Tihange, Dinorwig power plants, ENGIE Servizi, Termoeléctrica Andina, Termica Red Dragon, Tocopilla (unit 16) and Inversiones Hornitos power plants (ENGIE Energia Chile), Itá Energética, Ferrari and Salto Santiago power plants (ENGIE Brasil Energia), Pelican Point power plant, GRTgaz, Chémery storage site, Bioz*

**Social information:**

*Audits performed at intermediary consolidation level: Germany, Italy, Romania, Asia, Australia, Middle-East, South America, Tractebel*

*Audits performed at entity level: INEO, ENGIE Services Chile, Cofely Services (Belgium), MCI, ENGIE Servizi, ENGIE Insight Services, Cofely Besix FM LLC (United Arab Emirates), Munich Building Technologies Topco GmbH, Tractebel Engineering Pvt Ltd (India), GRDF, Electrabel – Nuke, Electrabel M&S Belgium, DGP, DCP, ENGIE Home Services*

**Health and Safety information:**

*Audits performed at intermediary consolidation level: Energy Solutions*

*Audits performed at entity level: ENGIE Soluções, ENGIE Services Chile, GRDF, Electrabel – Nuke, ENGIE Home Services, GRTgaz*