

2022 reasonable assurance report on selected social and environmental information

Extract from 2022 Universal Registration Document



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.