

Note on the calculation method for social indicators 2022

Extract from 2022 Universal Registration Document



3.4.6 NOTE ON THE CALCULATION METHOD FOR SOCIAL INDICATORS

3.4.6.1 Scope of reporting

The indicators published in this report relate to fully consolidated companies, whose capital and management are under the control of ENGIE. The social indicators are fully consolidated, regardless of the percentage of the company's capital owned. The reporting scope is the same as the Group Finance Department. Data is submitted by the Global Business

Units and regional hubs created as part of the new organization established in 2021. Following the disposal of EQUANS in October 2022, data relating to this scope of activity was excluded from the social indicators published in 2022. A reporting level is attached to each indicator, according to the employees.

3.4.6.2 Consolidation methods

The content of the report is based on indicators selected to reflect the main social and societal impacts of the Group's activities. The indicators are chosen in accordance with the Global Reporting Initiative (GRI) standards.

The indicators for this report are consolidated using defined procedures and criteria. Data on the organization's structure, employee turnover, working conditions and training were consolidated by aggregation.

3.4.6.3 Tool

The social indicators are coming from Group social reporting (GSR). These are set out in a shared Group database that may be viewed on request. The collection, processing and reporting of

data entered by the local entities, subsidiaries controlled by the ENGIE Group, is carried out in the SyGMA consolidation tool, in accordance with the IFRS financial scope.

3.4.6.4 Control

The social data are successively consolidated and verified by each operational entity before verification at the Group HRD level. ENGIE's statutory auditors then verify the social information collected and issue a reasonable assurance report.

This work is carried out at the same time as the work of the independent third party responsible for verifying the non-financial performance statement published in ENGIE's management report.

3.4.6.5 Additional information on some indicators

3.4.6.5.1 Employment

Administrative employees are recognized under “senior technicians and supervisors.” The Belgian entities in the energy sector do not declare “workers, employees and technicians” (Electrabel).

Contractually, unskilled or low-skilled workers have employee status. This might cause an underestimation of this category. The French concept of *cadres* (managers) (≥ 300 points on the Hay Guide Chart, the universal job classification and evaluation system) is sometimes difficult to understand in other countries. This can lead to a slight underestimation because some entities may take only their senior management into account.

3.4.6.5.2 Employee flows

Indicators in this Section have been calculated on a current scope basis, i.e. the fully consolidated reporting entities included in the scope of consolidation at 12/31/Y. The “lay-offs” indicator does not include contractual terminations.

3.4.6.5.3 Diversity and equal opportunity

The declared percentage of people with disabilities provides the best possible information on the inclusion of people with disabilities. The Group does not consider it relevant to provide a reporting percentage for this indicator, since some entities are unable to gather the relevant information due to local regulatory restrictions.

3.4.6.5.4 Training

When all data cannot be provided within the timelines, the most recent are provided as well as a forecast of the missing data at year-end.

The definition of the indicator was changed in 2020 to ensure both on-site and e-learning training courses. The format and duration of a training may vary but must include a description of educational content. The breakdown of training hours by topic does not include e-learning hours.

3.4.6.5.5 Organization of working time

The working hours of personnel within the Group companies are organized within the legal framework for working time, which changes from country to country.

Days of absence per person are calculated according to the Group convention of eight hours of work per day.

3.4.7.5 Health and safety data

ADDITIONAL INFORMATION REGARDING THE HEALTH AND SAFETY INDICATORS

The analyses carried out in this Universal Registration Document concern the entities and activities in which ENGIE has operational management, regardless of the method of financial consolidation.

Results for 2022, 2021 and 2020 for employees in the table below are presented excluding EQUANS and other disposed entities.

Concerning the indicator relating to the number of new cases of occupational illness, we do not consider it relevant to provide a refund rate since some companies cannot collect this indicator due to local regulatory constraints.