

2023 METHODOLOGICAL NOTE OF SOCIAL REPORTING

EXTRACT FROM 2023 UNIVERSAL REGISTRATION DOCUMENT



The logo for ENGIE, consisting of a white, curved line above the word "ENGIE" in a bold, white, sans-serif font.

3.4.5 NOTE ON THE CALCULATION METHOD FOR SOCIAL INDICATORS

3.4.5.1 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 Group's 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 2021 and 2022. A reporting level is attached to each indicator, according to the Group's workforce covered.

3.4.5.2 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.

3.4.5.3 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.

3.4.5.4 Control

The social data are successively consolidated and verified by each operating entity before verification at the Group Human Resources Department 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 the ENGIE Group's management report.

3.4.5.5 Additional information on some indicators

3.4.5.5.1 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.

3.4.5.5.2 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 December 31, 2023. The "lay-offs" indicator includes contractual terminations.

3.4.5.5.3 Diversity and equal opportunity

The declared percentage of employees 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.

With regard to the gender pay gap, the calculation scope covers entities with more than 50 employees in France and more than 250 internationally. The Group relies on the methodology of indicator 1 of the French EgaPro index.

3.4.5.5.4 Apprenticeships

The work-study rate is a rate indicating the percentage of employees on apprenticeship contracts compared to permanent and fixed-term contracts at the end of the period. The number of apprentices is excluded from the denominator.

Following the revision of the 2030 CSR objectives, the Apprenticeship objective is to reach a threshold rate of 10% in France by 2030, excluding regulated entities GRDF and GRTgaz.

3.4.5.5.5 Training

When the timelines do not allow for all data to be reported, 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.

3.4.5.5.6 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.