

YEAR ENDED 31 DECEMBER 2022

## STATUTORY AUDITORS' REPORT ON A SELECTION OF SOCIAL AND ENVIRONMENTAL INFORMATION PUBLISHED IN THE 2023 ENGIE INTEGRATED REPORT

To the General Management,

In accordance with your request and in our capacity as statutory auditors of ENGIE (hereinafter the "Entity"), we hereby report to you with a conclusion in the form of a limited assurance on social and environmental information identified by the symbol ■<sup>(1)</sup> (hereinafter the "Information"), prepared in accordance with the procedures used by the Entity (hereinafter the "Reporting Criteria"), in the integrated report prepared by the Entity in respect of the financial year ended December 31, 2022 (hereinafter the "Report").

It is also our responsibility to express, at the Entity's request, an opinion in the form of reasonable assurance as to whether the Information selected by the Entity and identified by the symbol ■<sup>(2)</sup> in the Report (hereinafter the "Selected Information", has been prepared, in all material respects, in accordance with the Reporting Criteria.

### Conclusion in the form of a limited assurance on the Information

Based on the procedures performed as described in the "Nature and scope of our work on the Information" section and on the elements we have collected, nothing has come to our attention that causes us to believe that the Information has not been prepared, in all material respects, in accordance with the Reporting Criteria.

### Opinion in the form of a reasonable assurance on the Selected Information

In our opinion, the Selected Information has been prepared, in all material respects, in accordance with the Reporting Criteria.

### Preparation of the Information and Selected Information

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 and Selected Information enables the use of different, but acceptable, measurement techniques that may impact comparability between entities and over time.

Accordingly, the Information and Selected Information must be read and interpreted with reference to the Reporting Criteria, available upon request at the Entity's headquarters to the Group Social and Environmental Responsibility Department, the Group Health and Safety Department and the Group Human Resources Department.

### Limits inherent to the preparation of the Information and Selected Information

The Information and Selected 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 choices of methodologies, assumptions and/or estimates used for its preparation and presented in the Report.

Responsibility of the Entity

As part of this voluntary process, it is the responsibility of the Entity to:

- Select or set up appropriate criteria to prepare the Information and Selected Information;
- Prepare the Information and Selected Information in accordance with the Reporting Criteria, whose sum up is available in the management report; and
- Implement the internal control that it deems necessary to ensure that the Information and the Selected Information is free from material misstatements, whether due to fraud or error.

### Responsibility of the Statutory Auditors

Based on our work, in accordance with your request, our responsibility is to:

- Express a conclusion in the form of a limited assurance on the fact that the Information was prepared, in all material respects, in accordance with the Reporting Criteria;
- Express an opinion in the form of a reasonable assurance on the fact that the Selected Information was prepared, in all material respects, in accordance with the Reporting Criteria.

However, it is not our responsibility to express an opinion on the Report as a whole, and in particular on the Entity's compliance with applicable legal and regulatory requirements.

As it is our responsibility to issue an independent conclusion on the Information and the Selected Information prepared by Management, we are not authorized to participate in the preparation of such information as this could compromise our independence.

### Applicable regulatory provisions and professional guidance

Our 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 international standard ISAE 3000 (revised)<sup>(3)</sup>.

### Independence and quality control

Our independence is defined by regulatory texts, the French Code of Ethics for Statutory Auditors (*Code de déontologie de la profession de commissaire aux comptes*) and the requirements of Article L. 822-11-3 of the French Commercial Code (Code de commerce). In addition, we implemented a quality control system (International Standard on Quality Control 1) which includes documented policies and procedures aimed at ensuring compliance with ethical requirements, French professional guidance, and applicable legal and regulatory requirements.

### Nature and scope of procedures on the Information

We planned and performed our work considering the risks of material misstatement of the Information.

We believe that the procedures we performed in the exercise of our professional judgment enable us to provide a limited assurance conclusion:

- We assessed the appropriateness of the Reporting Criteria with respect to its relevance, completeness, reliability, neutrality and clarity, by taking into consideration, where relevant, the sector's best practices;
- We verified the set-up of a process to collect, compile, process and check completeness and consistency of the Information;
- We interviewed the relevant persons 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 set up analytical procedures on the information and verified, using sampling techniques, the calculations as well as the consolidation of the Information;
- We tested the Information for a representative sample of entities that we selected<sup>(4)</sup> based on their activity, their contribution to the consolidated Information, their location and for a risk analysis. We 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 40% of the workforce and between 8% and 69% of the environmental Information tested.

The procedures performed for a limited assurance engagement are less extensive than those required for a reasonable assurance engagement performed in accordance with professional standards; a higher level of assurance would have required more extensive verification work.

### Nature and scope of procedures on the Selected Information

With regard to the Selected information, we carried out work of the same nature as those described in the "Nature and scope of procedures on the Information" section, but in greater depth, in particular with regard to the scope of the tests.

The sample selected represents 40% of the workforce and between 16% and 65% of the environmental Information tested.

We believe that this work allows us to express reasonable assurance on the Selected Information.

Paris-La Défense, March 13, 2023

The Statutory Auditors

French original signed by

### DELOITTE & ASSOCIES

Nadia Laadouli, Associée • Patrick E. Suissa, Associé

### ERNST & YOUNG et Autres

Charles-Emmanuel Chosson, Associé • Guillaume Rouger, Associé

(1) **Social, health and safety information:** Number of hours of training, Number of permanent and fixed-term hires, Number of fatal accidents (employees), Accident severity rate, Rate of apprentices in France, Employee commitment (%).

**Environmental information:** Total consumption of fresh and non-fresh water, Non-hazardous waste recovery rate, Total NOx emissions, Total SO2 emissions, Total particulate matters emissions.

(2) **Social, health and safety information:** Number of employees, Internal lost time injury frequency rate, Women in the workforce (%), Women in Management (%), Trained staff (%), Managers in the workforce, Permanent staff, Lost time injury frequency rate for employees and subcontractors on controlled access sites.

**Environmental information:** Total primary energy consumption (auto-consumption excluded), Total GHG direct emissions - Scope 1, Total GHG emissions - Scope 2, CO<sub>2</sub> emission ratio - energy production - Scope 1, CO<sub>2</sub> emission ratio - energy production - Scope 3, CO<sub>2</sub> emission ratio - energy production - Scopes 1&3, Recovery rate of hazardous waste.

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

(4) **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:** Infrastructure, Supply.

**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, Cycfos, Coe, Eems), Europe - excluding Thermal & Supply (Engie Servizi Consolidation), France Renouvelables (CNR, SHER), EO France BIL (OUEST-Sud - Installations ENGIE Cofely - BIL, OUEST-Sud - Installations ENGIE Cofely - GIM), France GIM (Fraicheur de Paris, ENDRIS), GRDF (GRDF), Storengy (sites at Chémery, Germigny-sous-Coulombs, Gournay-sur-Arandon, Nuclear (Doel, Tihange)