

REPORT ON INDEPENDENT THIRD PARTY ON 2023 NON-FINANCIAL PERFORMANCE STATEMENT

EXTRACT FROM 2023 UNIVERSAL REGISTRATION DOCUMENT



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

3.11 INDEPENDENT THIRD PARTY'S REPORT ON CONSOLIDATED NON-FINANCIAL STATEMENT

Year ended the December 31, 2023

This is a translation into English of the original report issued in the French language and it is provided solely for the convenience of English-speaking users. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.

To the Annual General Meeting,

In our capacity as an independent third party, accredited by COFRAC (Accreditation COFRAC Inspection, no. 3-1681, scope of accreditation available at www.cofrac.fr), and as a member of the network of one of the statutory auditors of your entity (hereinafter the "Entity"), we conducted our work in order to provide a conclusion expressing limited assurance on the compliance of the consolidated non-financial statement for the year ended December 31, 2023 (hereinafter the "Statement") with the provisions of Article R. 225-105 of the French Commercial Code (*Code de commerce*) and on the fairness of the historical information (whether observed or extrapolated) provided pursuant to Article R. 225-105 of, sections I and II, paragraph 3 the French Commercial Code (hereinafter the "Information") prepared in accordance with the Entity's procedures (hereinafter the "Guidelines"), included in the management report pursuant to the requirements of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code (*Code de commerce*).

Conclusion

Based on the procedures we have performed as described under the "Nature and scope of procedures" section hereof and the evidence we have obtained, nothing has come to our attention that cause us to believe that the consolidated non-financial statement is not prepared in accordance with the applicable regulatory provisions and that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines, in all material respects.

Preparation of the non-financial performance statement

The absence of a commonly-used generally-accepted reporting framework or a significant body of established practice on which to draw to evaluate and measure the Information allows for different, but acceptable, measurement techniques that can affect comparability between entities and over time.

Consequently, the Information needs to be read and understood by referring to the Guidelines, the significant information of which is set out in the Statement.

Limitations inherent in the preparation of the Information

The Information may be subject to uncertainty inherent in the state of scientific or economic knowledge and the quality of the 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 the Statement.

Responsibility of the Entity

It is the responsibility of the Management to:

- select or draw up appropriate criteria for the preparation of the Information;
- prepare a Statement pursuant to legal and regulatory provisions, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies implemented considering those risks as well as the outcomes of said policies, including key performance indicators and, the information set-out in Article 8 of Regulation (EU) 2020/852 (green taxonomy);
- prepare the Statement by applying the Entity's Guidelines as referred above;
- implement the internal control procedures it deems necessary to ensure that the Information is free from material misstatement, whether due to fraud or error.

The Statement has been endorsed by the Board of Directors.

Responsibility of the independent third party

Based on our work, our responsibility is to provide a report expressing a limited assurance conclusion on:

- the compliance of the Statement with the requirements of Article R. 225-105 of the French Commercial Code;
- the fairness of the information provided pursuant to Article R. 225-105, section I and II, paragraph 3 of the French Commercial Code, i.e. the outcomes of policies, including key performance indicators, and measures relating to the main risks.

As we are engaged to form an independent conclusion on the Information as prepared by Management, we are not permitted to be involved in the preparation of the Information as doing so may compromise our independence.

It is not our responsibility to report on:

- the Entity's compliance with other applicable legal and regulatory requirements, in particular the information set-out in Article 8 of Regulation (EU) 2020/852 (green taxonomy), the French duty of care law and anti-corruption and tax avoidance legislation;
- the fairness of the information set-out in Article 8 of Regulation (EU) 2020/852 (green taxonomy);
- the compliance of products and services with the applicable regulations.

Applicable regulatory provisions and professional guidance

We performed the work described below in accordance with Articles A. 225-1 *et seq.* of the French Commercial Code, the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie nationale des commissaires aux comptes*) applicable to such engagement, in particular the professional guidance issued by the French Institute of Statutory Auditors, *Intervention du commissaire aux comptes – Intervention de l'OTI – Déclaration de performance extra-financière*, and with the international standard ISAE 3000 (revised) ⁽¹⁾.

Independence and quality control

Our independence is defined by the provisions of Article L. 823-10 of the French Commercial Code and French Code of Ethics for Statutory Auditors (*Code de déontologie*) of our profession. In addition, we have implemented a system of quality control including documented policies and procedures aimed at ensuring compliance with applicable legal and regulatory requirements, ethical requirements and the professional guidance.

Means and resources

Our verification work mobilized the skills of seventeen people and took place between October 2023 and March 2024 on a total duration of intervention of fifteen weeks.

We were assisted in our work by our specialists in sustainable development and corporate social responsibility. We conducted some interviews with the people responsible for preparing the Statement representing in particular human resources, health and safety, and environmental departments.

Nature and scope of procedures

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Information is likely to arise.

The procedures we performed were based on our professional judgment. In carrying out our limited assurance engagement on the Information:

- we obtained an understanding of all the consolidated entities' activities and the description of the main risks associated;
- we assessed the suitability of the criteria of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability, with due consideration of industry best practices, where appropriate;

- we verified that the Statement includes each category of social and environmental information set out in Article L. 225-102 1 III of the French Commercial Code as well as information regarding compliance with human rights and anti-corruption and tax avoidance legislation;
- we verified that the Statement provides the information required under Article R.225-105, section II of the French Commercial Code where relevant with respect to the main risks and includes, where applicable, an explanation of the reasons for the absence of the information required under Article L. 225-102-1, section III, paragraph 2 of the French Commercial Code;
- we verified that the Statement presents the business model and a description of the main risks associated with all the consolidated entities' activities, including where relevant and proportionate, the risks associated with their business relationships, their products or services, as well as their policies, measures and the outcomes thereof, including key performance indicators associated to the main risks;
- we referred to documentary sources and conducted interviews to:
 - assess the process used to identify and confirm the main risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the main risks and the policies presented,
 - corroborate the qualitative information (measures and outcomes) that we considered to be the most important presented below. Concerning certain risks (example: social, environmental), our work was carried out on the consolidating entity, for the others risks, our work was carried out on the consolidating entity and on a selection of entities:
 - Social information: Cofely Services Etablissement; ENGIE Cofely Energy Services LLC; ENGIE Deutschland GmbH; ENGIE ES SA Cofely Réseaux Etablissement; ENGIE Home Services,
 - Health and safety information: GBU ES; GBU Retail; Cozie; ENGIE Home Services,
 - Environmental information: Central Termoelectrica Andina SA; Central Termica Red Dragon; Inversiones Hornitos S.A.; Tocopilla CCGT; Tocopilla Conventional; Climaespaco; CN'Air - Global; CNR; BIL - Nord Est - ENGIE ES; GIM - Nord - PDE Nord-Est; Groupe CPCU; Polynésie française;

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

- we verified that the Statement covers the scope of consolidation, i.e. all the consolidated entities in accordance with Article L. 233-16 of the French Commercial Code within the limitations set out in the Statement;
- we obtained an understanding of internal control and risk management procedures the Entity has implemented and assessed the data collection process aimed at ensuring the completeness and fairness of the Information;
- for the key performance indicators and other quantitative outcomes that we considered to be the most important⁽¹⁾, we implemented:
 - analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in those data,
 - tests of details, using sampling techniques, in order to verify the proper application of the definitions and procedures, and reconcile the data with the supporting documents. This work was carried out on a selection of contributing entities and covers between 24% and 100% of the consolidated data relating to the key performance indicators and outcomes selected for these tests;
 - we assessed the overall consistency of the Statement in relation to our knowledge of all the consolidated entities.

The procedures performed as part of our limited assurance engagement are less extensive than for a reasonable assurance engagement in accordance with the professional guidelines of the French National Institute of Statutory Auditors (*Compagnie nationale des commissaires aux comptes*); a higher level of assurance would have required us to carry out more extensive procedures.

Paris-La Défense, March 5, 2024

The Independent Third Party

French original signed by:

EY & Associés

Alexis Gazzo

Partner, Sustainable Development

(1) **Social and health and safety information :** *Proportion of apprentices in the workforce on permanent and fixed-term contracts in France excluding regulated entities GRDF and GRTgaz ; Gender pay gap; Percentage of declared disabled employees in France; Number of permanent Hires; Number of fixed-term hires; Number of resignations; Number of retirements; Number of dismissals; Number of contractual terminations; Number of departures for miscellaneous reasons; Percentage of trained employee (with e-learning); Number of hours of training (with e-learning); Employees turnover rate; Voluntary turnover rate; Number of fatalities (employees); Severity rate according to French standards: number of days lost in 2023 as a result of occupational lost time accidents occurring during or before the year in question ; Severity rate according to International Labour Organisation standards: number of days lost in 2023 as a result of occupational lost time accidents occurring during the year in question; Lost-time injury frequency rate (Group employees and subcontractors on closed sites).*

Environmental information: *Percentage of relevant revenues covered by an EMAS certification; Percentage of relevant revenues covered by an ISO 14001 (non EMAS) certification; Total quantity of non-hazardous waste & by products discharged (including sludge); Total quantity of non-hazardous waste & by products recovered (including sludge); NOx emissions; SOx emissions; Particle emissions; Fresh water - Total withdrawal; Fresh water - Total discharge; Non-fresh water - Total withdrawal; Non-fresh water - Total discharge; Water - Total consumption (Withdrawal - Discharges); Part of top 250 preferred suppliers (excluding energy) certified by or aligned with the SBT initiative; Fresh water consumption per energy produced; GHG emissions relating to working practices; GHG emissions relating to the use of sold products.*