

# 2023 REASONABLE ASSURANCE REPORT ON SELECTED SOCIAL AND ENVIRONMENTAL INFORMATION

EXTRACT FROM 2023 UNIVERSAL REGISTRATION DOCUMENT



## 3.12 STATUTORY AUDITORS' REASONABLE ASSURANCE REPORT ON A SELECTION OF THE GROUP'S SOCIAL AND ENVIRONMENTAL INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2023

*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 CEO,

In our capacity as statutory auditors of ENGIE (hereinafter the «Company») and in response to your request, we have carried out a reasonable assurance engagement on a selection of environmental and social information relating to the financial year ended December 31, 2023 (hereinafter the «Information<sup>(1)</sup>»), prepared in accordance with the procedures of the Company, a summary of which is included in the «Methodology elements» and «Note on the calculation method for social indicators» sections of the universal registration document (hereinafter the «Reporting Criteria») presented in the universal registration document for the year ended December 31, 2023.

Our engagement does not cover the other information included in the universal registration document and, therefore, we do not express an opinion thereon.

### Opinion in the form of reasonable assurance

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

### Preparation of the Information

The absence of a generally-accepted and commonly-used framework of reference or established practices on which to evaluate and measure information allows the use of different, but acceptable, measurement techniques that may affect comparability between entities and over time.

Accordingly, the information must be read and interpreted with reference to the Reporting criteria, the significant information of which is available upon request, made to the Group Environmental and Social Responsibility Department, the Group Health and Safety Department and the Group Human Resources Department.

### Limitations inherent in the preparation of the Information

As stated in the management report, 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 methodological choices, assumptions and/or estimates chosen for their preparation.

### Responsibility of the Company

The Company's Management is responsible for:

- selecting or drawing up appropriate criteria to prepare the Information;
- preparing the Information according to the Reporting Criteria;
- designing, implementing and maintaining the internal control that it considers necessary to prepare the Information that does not contain material misstatements, whether due to fraud or errors.

### Responsibility of the Statutory Auditors

It is our responsibility to:

- plan and carry out the engagement in a manner that provides reasonable assurance that we have not found any material misstatements whether due to fraud or errors;
- express an independent opinion on the basis of the evidence we have obtained;
- submit our conclusion to the CEO of ENGIE.

As it is our responsibility to issue an independent conclusion on the Information prepared by 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 ISAE 3000 (revised) - *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* published by the International Auditing and Assurance Standards Board (IAASB).

### Independence and quality control

Our independence is defined by the provisions of Article L. 821-28 of the French Commercial Code (*Code de commerce*), the French Code of Ethics for Statutory Auditors (*Code de déontologie*) and the IESBA Code of Ethics (*International Code of Ethics for Professional Accountants (Including Independence Standards)*).

In addition, we apply *International Standard on Quality Management 1*, which involves defining and implementing a quality control system that includes documented policies and procedures to ensure compliance with applicable ethical rules, professional standards and legal and regulatory texts.

### Means and resources

Our work mobilized the skills of twelve people from DELOITTE & ASSOCIES and nineteen people from ERNST & YOUNG et Autres respectively, and took place between September 2023 and March 2024.

(1) **Social Information and Health Safety:** *End-of-period employees, Total managers, Total OET, Total TSM, Number of women in the workforce, Number of women among managers, Permanent contracts, Fixed-term contracts, Total hours worked (HR), Number of work-related accidents resulting in at least one day off (employees), Percentage of women in group management.*

**Environmental Information:** *Total primary energy consumption (excluding own consumption), Electricity and thermal power consumption (excluding own consumption), Energy efficiency of fossil fuel plants (including biomass/biogas), Renewable - net installed power (electric and thermal), Renewable - Electricity and heat produced, Total direct greenhouse gas emissions - Scope 1, Indirect emissions related to energy (Scope 2), Carbon intensity of energy production (Scope 1), Total quantity of hazardous waste & by-products discharged (including sludges and excluding radioactive waste), Total quantity of hazardous waste & by-products recovered (including sludges and excluding radioactive waste), Rate of hazardous waste recovery, Greenhouse gas emissions (Scope 1 and 3) related to energy production, Share of renewable capacities in electricity production.*

**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 at the Company headquarters 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, 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.

We consider that the probing elements we have received are sufficient and appropriate to express a reasonable assurance opinion.

Paris-La Défense, March 5, 2024

Statutory Auditors

*French original signed by*

**DELOITTE & ASSOCIÉS**

Nadia Ladouli      Patrick E. Suissa

**ERNST & YOUNG et Autres**

Charles-Emmanuel Chosson      Guillaume Rouger