

ENGIE EMPLOYEE SHARE OWNERSHIP PLAN

LINK 2026

Country supplement

CANADA

You have been invited to invest in shares of ENGIE S.A. in the context of the 2026 ENGIE Employee Share Ownership Plan (“**LINK 2026**” or the “**Offer**”).

This document contains local offer information and a summary of principal tax and social security consequences relating to your investment.

GENERAL DISCLAIMER

This document is provided to you in addition to the documents relating to LINK 2026 and in particular the information brochure and the Terms and Conditions of LINK 2026. For additional details, please refer to the Regulations of the International Group Savings Plan (Plan d'Épargne de Groupe International or “PEGI”) of ENGIE. All documents are made available to you on the Offer website <https://link.engie.com/2026>.

If you do not understand either the contents of the documents (in particular, the information brochure, the Terms and Conditions of LINK 2026 and this country supplement) relating to LINK 2026, the nature of the investment, or the comparative risks and benefits associated with LINK 2026, you should contact an authorised financial advisor.

ENGIE shares are listed on Euronext Paris. The value of your investment will depend on the value of ENGIE shares and therefore implies a risk.

Neither your employer nor ENGIE can give you investment advice nor any guarantee as to the future price of the ENGIE share.

Local Offer information

1. Issuing Company

ENGIE S.A. (Euronext Paris: ENGI – ISIN code: FR0010208488), a French *société anonyme* with its registered office at 67 Rue Jules Ferry, 92250 La Garenne-Colombes, France, and identified at the Trade and Companies Registry under number 542 107 651 RCS Nanterre (hereinafter the "**Company**").

Information regarding the Company is available on its website (www.engie.com) and in particular in the universal registration document available on this website.

2. Securities law notice

Securities Laws Rights of Action. The Offer is made without the delivery of a prospectus and without using a registered securities dealer in Canada. As a result, purchasers of securities pursuant to the Offer will not have the benefit of certain protections, rights, and remedies afforded under Canadian securities legislation, such as statutory rights of withdrawal and statutory rights of action for rescission or damages against the ENGIE group in the event of a misrepresentation in any materials furnished in connection with the Offer. Purchasers will have to rely on common law (in all provinces except Québec, as applicable) or civil law (in Québec) rights of action that may be available in this regard.

Resale Restrictions. In addition to the restrictions on resale and transfer noted elsewhere in this Country supplement or in other documentation relating to the Offer, shares purchased under LINK 2026 will be subject to certain restrictions on resale imposed by Canadian securities laws. Prospective participants in LINK 2026 are encouraged to seek legal advice prior to any resale of their shares. In general, participants in LINK 2026 resident in Canada may not resell their shares to Canadian purchasers without use of an exemption and instead must resell their shares outside of Canada (including over a foreign stock exchange).

3. Shares offered

The ENGIE shares offered within the framework of LINK 2026 will be existing shares previously repurchased by the Company.

Existing shares offered within the framework of LINK 2026 are ordinary shares of the Company, listed on the Euronext Paris stock exchange.

4. Exchange rate

Although you will pay your subscription amount in Canadian Dollars (CAD), the subscription of ENGIE S.A. shares is made in euros (EUR). The amount of your investment will be converted into Euros at the exchange rate set by ENGIE on the date the Subscription Price is determined, planned to be on 2 June 2026.

Throughout the life of your investment, the value of your assets will be subject to fluctuations of the exchange rate between the Euro and the Canadian Dollar. As a result, if the value of the Euro strengthens relative to the Canadian Dollar, the value of your shares expressed in Canadian Dollars will increase. Conversely, if the value of the Euro weakens relative to the Canadian Dollar, the value of your shares expressed in Canadian Dollars will decrease.

5. Custody

Your ENGIE shares will be held in your name in an account maintained by *Société Générale Securities Services* within the framework of the PEGI. More information regarding custody of your shares will be provided to you following the offering period.

As any shareholder of ENGIE S.A., you will benefit from the right to receive dividends, if any are paid out by ENGIE S.A., and the right to vote in the general shareholders' meetings.

6. Holding period and early release events

In consideration of the benefits granted under LINK 2026, your investment must be held for a five-year period until 29 July 2031 inclusive, except in the case of the following early release events:

- The involuntary termination of your employment contract;
- Your death; or
- Your disability prohibiting you from exercising any professional activity.

These early release events are defined by French law and must be interpreted and applied in a manner consistent with French law. If applicable, you should not conclude that an early release event is available unless you have described your specific case to your employer and your employer has confirmed that it applies to your situation, upon your providing of the requisite supporting documentation.

Early releases are possible only after the completion of LINK 2026, which is scheduled to take place on 30 July 2026.

7. Labour law disclaimer

Participation in LINK 2026 is completely voluntary. The LINK 2026 offer is made on a discretionary basis and does not form part of your terms of employment. In particular, any benefits derived from LINK 2026 do not constitute salary for the purposes of any pension, retirement or other benefit plans, or for the purposes of calculating any severance or similar payment.

Your participation in LINK 2026 does not give rise to a contractual entitlement to continued employment and does not confer on you any right to participate in similar schemes. There is no obligation for ENGIE S.A. to launch new offerings in subsequent years.

Tax Information

The following is a brief summary of the tax and social security regime that should apply to you if you are tax resident in Canada at all relevant times and participate in LINK 2026.

If you are not tax resident in Canada, you should consult your own tax advisor regarding the applicable tax regime.

This summary lists only some of the tax and social security consequences which may result from participating in LINK 2026 and it is for information purposes only. Therefore, this summary should not be treated as the opinion of your employer, its advisors or ENGIE S.A. nor should it be relied upon as being either complete or conclusive.

The tax and social security consequences listed below are described in accordance with the law and practices applicable in Canada in February 2026. These laws and practices may change over time.

1. Taxation at the time of participation

A. Discount

You will be considered to have received a **taxable benefit** corresponding to **the difference between the fair market value of all shares delivered to you (shares acquired with your personal contribution and Matching Contribution) and the purchase price that you paid:**

$$\text{Taxable benefit} = [\text{fair market value of the share} \times \text{total number of shares received}] - \text{price you paid}$$

For tax purposes, the fair market value of the shares should be equal to the trading price of the ENGIE S.A. shares on the date of their delivery to you (*i.e.*, 30 July 2026), less an appropriate discount to reflect the 5-year holding period which applies to your investment¹.

This benefit is considered **employment income** and subject to tax at your marginal rate (the top marginal rates currently range from 47% to 54%, depending on your province of residence).

The same benefit amount will be subject to **Canada/Quebec Pension Plan ("C/QPP")**, to the extent that your income for the year in which the taxable benefit arises has not otherwise exceeded the applicable yearly maximum pensionable earnings level for C/QPP contributions (CAD 74,600 for 2026 at the time the shares are acquired).

The current contribution rate is 5.95% on covered income for CPP and 6.3% on covered income for QPP. An additional CPP and QPP component of 4% ("CPP2") is imposed on income from CAD 74,601 to CAD 85,000.

The amount of the tax and C/QPP social contributions owed by you will be withheld by your employer from your salary.

Your employer will report the taxable benefit in your T4 income tax return. You are responsible for reporting the taxable benefit in your annual tax return to be filed before 30 April of the year following the purchase of the shares.

¹ You will be informed of the amount of this discount after completion of the Offer.

B. Matching Contribution (Free Shares delivered immediately)

See above (A. *Discount*).

C. Payment facility

Your employer offers the possibility to pay the subscription price in instalments to be deducted from your salary following the completion of the offering. Generally speaking, you will realize a taxable employment benefit under this instalment arrangement equal to a deemed interest amount prescribed for this purpose under Canadian federal income tax law. Such benefit amount will be reflected in your T4 form (or Relevé-1 form in the case of Quebec-resident employees).

You should, however, be entitled to claim an interest expense deduction of exactly the same amount from your income and accordingly, should not have to pay any income tax amounts as a result of having participated in the instalment arrangement.

2. Taxation during the 5-year lock-up period

A. Taxation of dividends in France

Dividends paid by ENGIE S.A. on the ENGIE S.A. shares you hold, if any, will be **subject to a 12.8% withholding tax in France**.

B. Taxation of dividends in Canada

Dividends, if any, are subject to **tax at your applicable marginal tax rate**.

In principle, a tax credit should be available in your Canadian income tax filing for any withholding tax paid in France.

Dividends are not subject to C/QPP contribution obligations.

3. Taxation at the end of the 5-year lock-up period (or in case of early release)

You will be taxed when you sell your ENGIE S.A. shares if you make a **capital gain**.

The capital gain (one half of which will be included in income as a “**taxable capital gain**”) is equal to the positive difference (if any) between:

(a) the gross share sale proceeds on the date of the sale; and

(b) the total of: (i) the market value of the shares received on the date of delivery, and (ii) any transaction costs incurred (e.g., broker’s fees) in connection with the share sale.

Capital gain = sale proceeds – market value upon delivery of the shares² - broker’s commissions

As noted above, only one-half (50%) of such capital gain shall be included in your taxable income and subject to **tax at your marginal tax rate**.

No C/QPP contributions are payable on the sale of your ENGIE S.A. shares.

² Which is equal to the amount that you paid for your share investment plus the taxable benefit realized by you when you acquired your shares

4. Reporting obligations

A. Tax reporting rules

You are responsible for reporting any taxable benefit realized upon the acquisition of your ENGIE S.A. shares, any dividend income received on your ENGIE S.A. shares, and any taxable capital gains realized upon the sale of your ENGIE S.A. shares.

The above-noted income amounts must be reported to the Canadian tax authorities on your T1/TP1 income tax return for the year in which the income is received (due by 30th April of the following year).

Additionally, you may need to declare your foreign (*i.e.*, French) assets if the total cost of the ENGIE S.A. shares and other "foreign property" owned by you is \$100,000 (CAD) or more at any time during the tax year. If applicable, you may have to file a Form T1135 ("Foreign Income Verification Statement") with your tax return to the Canada Revenue Agency. You are advised to speak to your advisor for further details on the T1135 filing requirements.

B. Wealth tax

No wealth tax should apply.