

ENGIE EMPLOYEE SHARE OWNERSHIP PLAN

LINK 2026

Country supplement

MALAYSIA

You have been invited to invest in shares of ENGIE S.A. through the subscription of units of the sub-fund Link Classic 2026 of the FCPE LINK INTERNATIONAL 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, the Terms and Conditions of LINK 2026 and the Key Information Document ("KID") of the sub-fund Link Classic 2026 of the FCPE LINK INTERNATIONAL. For additional details, please refer to the Regulations of the International Group Savings Plan (Plan d'Epargne 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, the KID 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 S.A. can give you or has given you any personal, financial, investment or tax advice nor any guarantee as to the future price of the ENGIE S.A. share. Please carefully read the information below before taking your investment decision.

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" or "ENGIE").

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. Exchange rate

Your participation in LINK 2026 is in Euro. Consequently, for the purposes of your participation, the amount of your payment in Ringgit Malaysia will be converted into Euro using the exchange rate set by ENGIE on the date the Subscription Price is determined, planned to be on 2 June 2026.

Your investment can be affected (positively or negatively) by the fluctuations in the currency exchange rate between the Euro and the Ringgit Malaysia. The value of your investment in Ringgit Malaysia will depend on the exchange rate on the day of exit.

As a result, if the Euro has strengthened against the Ringgit Malaysia, you will see a positive impact on the value of your investment because of the exchange rate, regardless of changes in the ENGIE share price. On the other hand, if the Euro has weakened against the Ringgit Malaysia, you will see a potential negative impact because of the exchange rate.

3. Foreign exchange control requirements

The Foreign Exchange Policy ("FEP") Notice 3 issued by the Central Bank of Malaysia ("BNM") prescribes investments limits made by resident individuals for investments in foreign currency asset (which includes investments in an employee stock offer by a foreign issuer, such as investment made under LINK 2026). The prescribed investment limits are as follows:

(a) a resident individual without domestic Ringgit borrowing is allowed to invest in foreign currency asset of any amount; or

(b) a resident individual with domestic Ringgit borrowing is allowed to invest in foreign currency asset of up to RM1 million equivalent in aggregate per calendar year using, among others, foreign currency funds sourced from conversion of Ringgit. Investments exceeding this limit require BNM's approval;

(c) a resident individual with domestic Ringgit borrowing is allowed to invest in foreign currency asset of any amount using foreign currency funds sourced from an approved foreign currency borrowing which includes, borrowing in foreign currency of up to RM10 million equivalent in aggregate of foreign currency borrowing obtained by the resident from a licensed onshore bank or a non-resident. Investments exceeding this limit require BNM's approval; and

(d) a resident individual with domestic Ringgit borrowing is allowed to undertake an investment abroad of any amount using foreign currency funds sourced from outside Malaysia, save for proceeds of export of goods.

It is your responsibility to check if your participation under LINK 2026, together with other investments in foreign currency asset, complies with the above-mentioned limits.

4. Custody

The FCPE (*Fonds Commun de Placement d'Entreprise* in French) is a shareholding vehicle created under French law allowing employees to collectively hold their company shares.

The sub-fund Link Classic 2026 of the FCPE LINK INTERNATIONAL will acquire ENGIE shares and issue FCPE units to you that correspond to your investment.

During the life of your investment, voting rights attached to the shares held by the FCPE will be exercised at the General Shareholders meetings by the FCPE Supervisory Board.

5. Personal bank account details – Mandatory information to participate

As from the end of the 5-year lock-up period (or in case of early release), the redemption proceeds from the redemption of your FCPE units will be paid directly to you.

To enable the direct payment of the redemption proceeds, you shall indicate your personal bank account details at the time of your participation in LINK 2026, on the subscription website.

This information is mandatory: if not provided, your participation request will not be taken into account.

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:

- Marriage or civil union agreement;
- Birth or arrival at home for adoption of a 3rd child (or more);
- Divorce or separation when it is accompanied by a court decision specifying that your home is to be the sole or shared ordinary place of residence of at least one child;
- Use of invested amounts for the purpose of creation of certain type of business by you, your spouse or child;
- Use of invested amounts for the purpose of acquisition or enlargement of a main residence which includes the creation of new living space;
- Over-indebtedness acknowledged by a commission of over-indebtedness or a judge;
- Termination of your employment contract;
- Your death or the death of your spouse;
- Your disability, or the disability of your spouse or child;
- Domestic violence, acknowledged or giving rise to legal proceedings;

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.

Your request for early release must be made within 6 months of the event occurring, except in cases of termination of your employment contract, domestic violence, bankruptcy, disability or death, where your

request may be made at any time. Each generating event may be invoked only once (relating at your choice, to all or a part of your assets).

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

Please note that this Link 2026 is provided to you by the French company and not directly by your local employer. The decision to include a beneficiary in this or any future offering is taken by Engie, at its sole discretion. This Link 2026 does not form part of your employment agreement and does not amend or supplement such agreement. Your participation in this Link 2026 does not entitle you to future benefits or payments of similar nature or value and does not entitle you to any compensation in the event that you lose your rights under this Link 2026 as a result of the termination of your employment. Benefits or payments that you may receive or be eligible for under this Link 2026 will not be taken into consideration in determining the amount of any future benefits, payments or other entitlements that may be due to you, if any (including in cases of termination of employment).

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 Malaysia at all relevant times and participate in LINK 2026.

If you are not tax resident in Malaysia, 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 Malaysia in March 2026. Such laws and practices may change over time.

1. Taxation at the time of participation

A. Discount

The discount on the market value of the shares (*i.e.*, the difference between (i) the subscription price and (ii) the market value of the shares (a) at the commencement of the subscription period or at the end of (b) the subscription period, whichever is lower), if any, would be considered as **a taxable employment benefit and subject to Malaysian income tax**. The “market value” of the shares would be the average of the highest and the lowest trading prices of the shares on the relevant date¹.

The rate of tax levied on tax residents of Malaysia is assessed on a progressive scale ranging from 0% to a maximum of 30% based on your chargeable income for the year of assessment. Non-resident individuals are subject to income tax at a flat rate of 30% on Malaysian-source income.

Taxes owed by you with respect to delivery to you of the discount will be withheld by your employer from your salary. You must ensure that any taxable benefit which you receive under the offering is accurately reported in your Income Tax Form to be submitted annually to the Inland Revenue Board of Malaysia (“**IRB**”).

Further, there are **no social security tax** implications arising from any share subscription discount received by you.

B. Matching Contribution (Free Shares delivered directly into the FCPE)

The market value of the Free Shares on their day of delivery will be subject to taxation. Such gains shall be subject to Malaysian income tax in the same manner as described for the discount.

There are no social security implications or contributions payable on the Free Shares received by you.

¹ If the relevant date is a non-trading day, the market value of shares traded on the next trading day would apply.

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

A. Taxation of dividends in France

No taxation.

B. Taxation of dividends in Malaysia

Automatic reinvestment of dividends paid on ENGIE's shares will not give rise to any additional tax or social security implications in Malaysia.

3. Redemption of your FCPE units as from the end of the 5-year lock-up period (or in case of early release)

Under current Malaysian law, profits or gains derived by individual taxpayers from the disposal of capital assets are generally not subject to income tax, except in respect of gains arising from the sale of certain real property and shares in real property companies.

You should not be subject to income tax or social security charges in Malaysia when you redeem your FCPE units (unless you are carrying on a business of buying and selling securities).

For completeness, with effect from 1 January 2024, Malaysia has introduced the capital gains tax ("CGT") regime applicable to, among others, profits or gains arising from disposal of foreign capital asset that are received in Malaysia. Based on Guidelines issued by the Malaysian Inland Revenue Board, the CGT regime is not intended for Malaysian resident individuals. However, there is no certainty that this position will not be revisited or revised in the future.

4. Reporting obligations

As mentioned above, taxes owed by you with respect to your subscription of shares as well as with respect to delivery of Free Shares, will be withheld by your employer from your salary. Under the Self-Assessment System, all taxpayers are entrusted with the responsibilities of assessing and paying the taxes due to the IRB.

You must ensure that any taxable benefit which you receive under the offering is accurately reported in your Income Tax Form to be submitted annually to the IRB of Malaysia.