

ENGIE EMPLOYEE SHARE OWNERSHIP PLAN

LINK 2026

Country supplement

VANUATU

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'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, 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 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

This document is directed at employees eligible to participate in LINK 2026 only.

This Offer constitutes a private investment and has not been registered with or approved by any competent authorities. The Offer is made in reliance on the exemption from publishing a prospectus provided for in Article 1(4)(i) of the EU Prospectus Regulation 2017/1129 of 14 June 2017.

This document, together with the information brochure and the terms and conditions of LINK 2026 provided to you constitutes the information document required pursuant to Article 1(4)(i) of the EU Prospectus Regulation 2017/1129 of 14 June 2017.

The reason for this Offer is to encourage the bond between the employees and ENGIE by allowing them to become shareholders of the Company on preferential terms.

3. Exchange rate

Your participation in LINK 2026 is in Euro. Consequently, for the purposes of your participation, the amount of your payment in Vatu (VUV) 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 Vatu. The value of your investment in Vatu will depend on the exchange rate on the day of exit.

As a result, if the Euro has strengthened against the Vatu, 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 Vatu, you will see a potential negative impact because of the exchange rate.

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. 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 a 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, as acknowledged by 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 **six (6) months** of the event occurring, except in cases of termination of your employment contract, domestic violence, over-indebtedness, 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.

6. Labour law disclaimer

Your participation in LINK 2026 is completely voluntary. LINK 2026 is made on a discretionary basis and does not form part of the terms of your employment contract. In particular, any benefits derived from LINK 2026 do not constitute salary for the purposes of any retirement or other benefit plans nor 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.

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 Vanuatu at all relevant times and participate in LINK 2026.

If you are not tax resident in Vanuatu, 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 Vanuatu in February 2026. These laws and practices may change over time.

1. Taxation at the time of participation

A. Discount

The benefit in kind arising from the **20% discount** granted by ENGIE on the shares acquired through the FCPE will only be subject to social security contributions payable to the Vanuatu National Provident Fund (the "VNPF"), which will be withheld by your employer.

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

The benefit arising from the delivery of Free Shares should not be subject to any tax or social security contributions.

C. Payment facility

The difference between the 0% rate applied by your employer to the loan granted and the statutory interest rate will be considered as a benefit in kind, included in the social security contribution base.

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

A. Taxation of dividends in France

No taxation.

B. Taxation of dividends in Vanuatu

Dividends distributed by ENGIE will be automatically reinvested into the FCPE and no tax nor social security contributions are due.

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

Any potential capital gain realized upon the redemption of your FCPE units will **not be subject to tax or social security contributions.**

4. Reporting obligations

You have no specific reporting obligation.