

ENGIE EMPLOYEE SHARE OWNERSHIP PLAN

LINK 2026

Country supplement

SAUDI ARABIA

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 S.A. 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 may not be distributed in the Kingdom of Saudi Arabia except as part of an exempt offer, and to such persons as are permitted, under the Rules on the Offer of Securities and Continuing Obligations issued by the Capital Market Authority. This document may not be distributed in the Kingdom of Saudi Arabia except to employees of ENGIE group entities in Saudi Arabia.

No Saudi Arabian regulatory authority (including, without limitation, the Capital Market Authority) has reviewed or approved this document and no representation is given by any such authority as to the accuracy or completeness of this document. No such authority accepts any liability whatsoever for any loss arising from, or incurred in reliance upon, any part of this document. Prospective purchasers of the securities offered hereby should conduct their own due diligence on the accuracy of the information relating to the securities. If you do not understand the contents of this document, you should consult an authorised financial advisor.

3. Exchange rate

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

As a result, if the Euro has strengthened against the Saudi Riyal, 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 Saudi Riyal, 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;
- 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.

6. Labour law disclaimer

Participation in LINK 2026 is completely voluntary. The LINK 2026 offer is made on a discretionary basis and does not form any part of your terms of employment. 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 remain tax resident in Saudi Arabia at subscription, during the holding period, and at redemption, and participate in LINK 2026.

If you become tax resident in another jurisdiction before redemption, including France, the tax treatment may differ and you should seek personal tax advice.

If you are not tax resident in Saudi Arabia, 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 Saudi Arabia in March 2026. These laws and practices may change over time.

Taxation in France

You should not be subject to tax or social security contributions in France at the time of subscription or at the time of redemption of your FCPE units. Considering your ENGIE shares will be held in the FCPE, no taxes will be applied in France on dividends (if any) paid with respect to ENGIE shares.

Taxation in Saudi Arabia

You will not be subject to taxation or social security contributions under the laws of Saudi Arabia with respect to subscription to LINK 2026, on dividends reinvested in the FCPE or at the time of redemption of your FCPE units.

Your subscription to LINK 2026 will not trigger any reporting obligations in Saudi Arabia.