

ENGIE EMPLOYEE SHARE OWNERSHIP PLAN

LINK 2026

Country supplement

UNITED KINGDOM

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, 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.

For the avoidance of doubt nothing in this document is intended to constitute investment advice from the Company.

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 2026 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 as incorporated in the UK under the Financial Services & Markets Act 2000 (as amended).

This document, jointly with the information brochure and the terms and conditions provided to you shall serve as information document required pursuant to Article 1(4)(i) of the EU Prospectus Regulation 2017/1129.

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 Pound Sterling (GBP) 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 Pound Sterling. The value of your investment in Pound Sterling will depend on the exchange rate on the day of exit.

As a result, if the Euro has strengthened against the Pound Sterling, 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 Pound Sterling, 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 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 six (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 are tax resident in the United Kingdom at all relevant times and participate in LINK 2026.

If you are not tax resident in the United Kingdom, 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 the United Kingdom in March 2026. These laws and practices may change over time.

WARNING: It will be necessary for you to enter into a restricted securities tax election in order to participate in LINK 2026, as described under 4 below.

1. Taxation at the time of participation

A. Discount

As part of LINK 2026, you will be **required to enter into a restricted securities tax election** in order for the tax treatment below to apply (see question 4 on Reporting Obligations).

You will be **liable to income tax and employee's social security** (National Insurance Contributions/NICs) on the difference between (i) the price you paid for your FCPE units and (ii) their market value on the date of subscription¹.

Income tax is payable at your marginal rate which for the 2026-2027 tax year, is up to 45% (for taxable income over £125,140).

You will also be subject to NICs at the time of subscription on the amount on which you will be subject to income tax. For the 2026-2027 tax year, employee's NICs are payable at a rate of 0% on income from all sources up to £12,570, £8% on income from all sources up to £50,270 and at 2% on all income above that amount.

These amounts will be **deducted from your salary** under the PAYE system.

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

The same tax treatment applies as for the FCPE units that are purchased as set out above, except that the full market value of the units representing the Free Shares will be subject to income tax and social security.

C. Payment facility

Your employer offers you the possibility to pay your investment through salary deduction(s). This would be treated as an employer loan in the United Kingdom and as it is not subject to interest, it will constitute a taxable benefit if it exceeds (together with any other employer loans) a threshold of £10,000.

¹ The closing price of an ENGIE share on the final day of the subscription period would be the "market value".

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

A. Taxation of dividends in France

No taxation.

B. Taxation of dividends in the United Kingdom

Even though the dividends awarded by ENGIE would be automatically reinvested into the FCPE, you should be **taxed if dividends are paid to the FCPE**.

A dividend **allowance of £500** is available in the 2026-2027 tax year. To the extent dividends (from all sources) received do not exceed this amount, no tax will be due.

For any dividends received above the allowance, the rate at which tax is payable depends on your marginal income tax rate. For the 2026-2027 tax year, dividends are taxed at 8.75% (increasing to 10.75% from 6 April 2026) for basic rate taxpayers, 33.75% (35.75% from 6 April 2026) for higher rate tax-payers and 39.35% for additional rate tax-payers.

NICs are not payable on dividends.

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

Any **capital gain** on the repurchase of your units will be **subject to capital gains tax** ("CGT") on the difference between (i) the redemption proceeds you receive and (ii) the subscription price you paid (if any), increased by any amount on which income tax and NICs has already been paid.

All taxable gains for a tax year are aggregated (this includes gains made under LINK 2026 and any other gains). Capital gains of up to **£3,000** are not taxable for the 2026-2027 tax year. Above that amount, the capital gain is taxable at a rate of 18% or 24%, depending on the amount of your taxable income.

No NICs apply to capital gains.

4. Reporting obligations

You will be **required to enter into a restricted securities election** in order for the tax treatment described above to apply. The Terms and Conditions of LINK 2026 directly incorporate a restricted securities election for you to enter into.

You will have to confirm the level of your personal contribution and accept the Terms and Conditions of LINK 2026 by clicking the tick box. By such acceptance, you will have also consented to enter into the restricted securities election incorporated into the Terms and Conditions of LINK 2026.

Please refer to the Terms and Conditions of LINK 2026 for further details.

Your employer will notify HMRC of your acquisition of shares and delivery of Free Shares.

Any income tax payable in respect of dividends, and any capital gains tax, is payable through self-assessment. You should **include details of the share acquisition, any dividends received and any disposal of the shares on a self-assessment tax return**. If you do not normally receive such a return you should request one from your tax office.