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*This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.*

## **SPIE SA**

Combined General Meeting held on May 3, 2024

Eighteenth resolution

**Statutory auditors' report on the rights issue reserved for employees who are members of a company savings scheme**

**PricewaterhouseCoopers Audit**

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Commissaire aux Comptes  
Membre de la compagnie  
régionale de Versailles et du Centre

## **SPIE SA**

Combined General Meeting held on May 3, 2024

Eighteenth resolution

### **Statutory auditors' report on the rights issue reserved for employees who are members of a company savings scheme**

To the Shareholders,

In our capacity as statutory auditors of your Company and in compliance with Articles L. 225-135 et seq. of the French Commercial Code (Code de commerce), we hereby report on the proposal to authorize your Board of Directors to decide whether to proceed with an increase in capital by an issuance of ordinary shares with cancellation of preferential subscription rights of maximum € 2,000,000, reserved for employees, former employees and eligible executive officers of your Company and/or of companies related to your Company within the meaning of the provisions of articles L.225-180 of the French Commercial Code (Code de commerce) and L.3344-1 of the French Labour Code, an operation upon which you are called to vote.

The nominal amount of the capital increase may not exceed €. 2,000,000, being specified (i) that the nominal amount of the capital increases made under this resolution and under the fifteenth resolution submitted to this Shareholders' General Meeting shall be allocated to this limit, and (ii) that the nominal amount of any capital increase made under this delegation shall be allocated to the global nominal limit of thirty nine million euros (€. 39,000,000) as provided for the capital increases of the thirteenth resolution of the Shareholder's Combined General Meeting held on May 3, 2024.

This increase in capital is submitted for your approval in accordance with Articles L. 225-129-6 of the French Commercial Code (Code de commerce) and L. 3332-18 et seq. of the French Labour Code (Code du travail).

Your Board of Directors proposes that, on the basis of its report, it be authorized for a period of twenty-six months to decide on whether to proceed with an increase in capital and proposes to cancel your preferential subscription rights. If applicable, it shall determine the final conditions of this operation.

It is the Board of Directors' responsibility to prepare a report in accordance with Articles R. 225-113 and R. 225-114 of the French Commercial Code (Code de commerce). Our role is to report on the fairness of the financial information taken from the accounts, on the proposed cancellation of preferential subscription rights and on other information relating to the share issue provided in the

report.

We have performed those procedures which we considered necessary to comply with the professional guidance issued by the French Institute of Statutory Auditors (Compagnie Nationale des Commissaires aux Comptes) for this type of engagement. These procedures consisted in verifying the information provided in the Board of Directors' report relating to this operation and the methods used to determine the issue price of the shares.

Subject to a subsequent examination of the conditions for the increase in capital that would be decided, we have no matters to report as to the methods used to determine the issue price for the ordinary shares to be issued provided in the Board of Directors' report.

As the final conditions for the increase in capital have not yet been determined, we cannot report on these conditions and, consequently, on the proposed cancellation of preferential subscription rights.

In accordance with article R. 225-116 of the French Commercial Code (Code de commerce), we will issue a supplementary report, if necessary, when your Board of Directors has exercised this authorization.

Neuilly-sur-Seine and Paris-La Défense, April 4, 2024.

Les commissaires aux comptes

PricewaterhouseCoopers Audit

ERNST & YOUNG ET AUTRES

Edouard Sattler

Pierre BOURGEOIS