

This is a translation into English of a report issued in French and is provided solely for the convenience of English-speaking users.

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

Twentieth resolution

Statutory auditors' report on the free allocation of existing shares or shares to be issued

PricewaterhouseCoopers Audit
63 rue de Villiers
92208 Neuilly-sur-Seine cedex
S.A.S. au capital de € 2 510 460
672 006 483 R.C.S. Nanterre

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

ERNST & YOUNG et Autres
Tour First - TSA 14444
92037 Paris-La Défense cedex
S.A.S. à capital variable
438 476 913 R.C.S. Nanterre

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

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To the Shareholders,

In our capacity as statutory auditors of your Company, and in compliance with Article L. 225-197-1 of the French Commercial Code (Code de commerce), we hereby report on the proposed free allocation of existing shares or shares to be issued reserved for employees and executive officers of your Company and/or of companies related to your Company, an operation upon which you are called to vote.

The total number of shares that may be granted under this authorization may not exceed 0.5% of the number of shares that form the Company's capital at the date of the Board of Directors' decision to grant the shares. The shares to be granted for free to the executive officers may not exceed 8% of the total shares granted by the Board of Directors as a result of this authorization.

If the shares granted are newly created, the cumulated 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 increases in capital in Paragraph 2 of the thirteenth resolution of this Combined General Meeting.

Your Board of Directors proposes that on the basis of its report it be authorized for a period of fifteen months to allocate, for free, existing shares or shares to be issued.

It is the Board of Directors' responsibility to prepare a report on the proposed operation. Our role is to report on any matters relating to the information regarding the proposed operation.

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 mainly in verifying that the proposed methods described in the Board of Directors' report comply with the legal provisions governing such operations.

We have no matters to report as regards the information provided in the Board of Directors' report relating to the proposed free allocation of shares.

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

The Statutory Auditors
French original signed by

PricewaterhouseCoopers Audit

ERNST & YOUNG et Autres

Edouard Sattler

Pierre Bourgeois