

Spie SA

**Statutory Auditors' report on the capital increase reserved for members of
a company savings plan**

Board of Directors' meeting of March 6, 2024

PricewaterhouseCoopers Audit
63 rue de Villiers
92208 Neuilly-sur-Seine cedex
S.A.S. with a capital of 2 510 460 €
672 006 483 R.C.S. Nanterre
Statutory Auditor
Member of the Regional Company
Of Versailles eand the Center

ERNST & YOUNG ET AUTRES
Tour First – TSA 14444
92037 Paris-La Défense cedex
S.A.S. with variable capital
438 476 913 R.C.S. Nanterre
Statutory Auditor
Member of the Regional Company
Of Versailles eand the Center

Statutory Auditors' supplementary report on the increase of the capital reserved for members of a company savings plan

Board of Directors' meeting of March 6, 2024

*This is a translation into English of a report issued in French and it 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.*

To the Shareholders
Spie SA
10, Avenue de l'Entreprise
95800 Cergy

In our capacity as statutory auditors of your company and in accordance with the provisions of Article R. 225-116 of the commercial code, we are presenting you with a supplementary report to our report of April 19, 2023 on the capital increase with cancellation of preferential subscription rights, reserved for eligible employees, former employees and corporate officers of your company and/or companies related to it within the meaning of the provisions of Articles L. 225-180 of the commercial code and L. 3344-1 of the labor code, adhering to a company savings plan, authorized by your general meeting of May 10, 2023.

This capital increase was submitted to you for approval in accordance with the provisions of Articles L. 225-129-6 of the commercial code and L. 3332-18 et seq. of the labor code.

This meeting had delegated to your Board of Directors the power to decide on such an operation within a period of 26 months and for a maximum amount of €2,000,000. Making use of this delegation, your Board of Directors decided at its meeting of 26 July 2023 to proceed with a capital increase of a maximum nominal amount of €2,000,000.

It is up to the board of directors to establish a supplementary report in accordance with articles R. 225-115 and R. 225-116 as well as article R. 22-10-31 of the commercial code. It is our responsibility to give our opinion on the sincerity of the financial information taken from the accounts, on the proposal to abolish the preferential subscription right and on certain other information concerning the issue, given in this report.

Spie SA

Rapport des commissaires aux comptes sur l'augmentation du capital réservée aux adhérents d'un plan d'épargne d'entreprise

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We have implemented the diligences that we deemed necessary in view of the professional doctrine of the National Company of Statutory Auditors relating to this mission. These diligences consisted in particular in verifying:

- the sincerity of the financial information taken from the interim financial situation of the company and from the interim consolidated financial situation established under the responsibility of the board of directors on June 30, 2023, according to the same methods and following the same presentation as the last annual and consolidated accounts. These interim financial situations have been the subject of our work consisting of discussing with the members of the management in charge of accounting and financial aspects, verifying that they have been established according to the same accounting principles and the same methods of evaluation and presentation as those retained for the preparation of the last annual and consolidated accounts and implementing analytical procedures;
- the conformity of the terms of the operation with regard to the delegation given by the general meeting;
- the information given in the supplementary report of the board of directors on the choice of the elements of calculation of the issue price and its final amount.

We have no observations to make on:

- the sincerity of the financial information taken from these interim situations and given in the supplementary report of the board of directors;
- the conformity of the terms of the operation with regard to the delegation given by the general meeting of May 10, 2023 and the indications provided to the shareholders;
- the choice of the elements of calculation of the issue price and its final amount;
- the presentation of the impact of the issue on the situation of the holders of capital securities appreciated in relation to equity and on the stock market value of the share;
- the abolition of the preferential subscription right on which you have previously ruled.

In accordance with the law, we would like to inform you that your company has not complied with the provisions of Article R. 225-116 of the commercial code, which requires the Board of Directors to make available to shareholders a supplementary report describing the final terms of the transaction no later than fifteen days following the meeting of the Board of Directors. As a result, this report could not be made available to shareholders within the same period.

Done at Neuilly-sur-Seine and Paris-La Défense, on April 4, 2024

The statutory Auditors

PricewaterhouseCoopers Audit

ERNST & YOUNG ET AUTRES

Edouard Sattler

Pierre BOURGEOIS