

3.6 INDEPENDENT VERIFIER'S REPORT ON THE CONSOLIDATED STATEMENT ON NON-FINANCIAL PERFORMANCE PRESENTED IN THE MANAGEMENT REPORT (YEAR ENDED 31 DECEMBER 2022)

This is a free translation into English of the original report issued in the French language 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 standards applicable in France.

To the General Assembly,

In our quality as an independent third party, accredited by COFRAC under the number n° 3-1681 (scope of accreditation available on the website www.cofrac.fr), and as a member of the network of one of the statutory auditors of your entity (hereinafter "Entity"), we conducted our work in order to provide a conclusion expressing a limited level of assurance on the compliance of the consolidated non-financial statement for the year ended on the 31 December 2022 (hereinafter the "Statement") with the provisions of Article R. 225-105 of the French Commercial Code (*Code de commerce*) and on the fairness of the historical information (whether observed or extrapolated) provided pursuant to 3° of I and II of Article R. 225-105 of the French Commercial Code (hereinafter the "Information") prepared in accordance with the entity's procedures (hereinafter the "Guidelines"), included in the management report document pursuant to the requirements of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code (*Code de commerce*).

It is also our responsibility to provide, at the request of the Entity and out of the scope of accreditation, a conclusion expressing a reasonable assurance on the fact that the information selected by the Entity and identified by the sign * in Annex 1 (hereinafter the "Selected Information") has been established, in all material respects, in accordance with the Guidelines.

1. Report on the compliance and fairness of the Statement

Conclusion in the form of a limited assurance report on the compliance of the Statement and the fairness of the Information

Based on the procedures performed, as described in "Nature and scope of the work", and on the elements we have collected, we did not identify any material misstatements that would call into question the fact that the consolidated non-financial statement is not presented in accordance with the applicable regulatory requirements and that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines, in all material respects.

Opinion in the form of reasonable assurance on the Selected Information

In our opinion, the Selected Information has been established, in all material respects, in accordance with the Guidelines.

Preparation of the Statement

The absence of a generally accepted and commonly used framework or established practices on which to base the assessment and measurement of the Information and Selected Information allows for the use of different, but acceptable, measurement techniques that may affect comparability between entities and over time.

Therefore, the Information should be read and understood with reference to the Guidelines, the significant elements of which are presented in the Statement (or available on the entity's website).

Limitations inherent in the preparation of the Information and Selected Information

The Information and Selected Information may be subject to uncertainty inherent in the state of scientific or economic knowledge and the quality of external data used. Certain information is sensitive to the methodological choices, assumptions and/or estimates made in preparing it and presented in the Statement.

The Entity's responsibility

It is the responsibility of the Board of Directors to:

- select or establish appropriate criteria for the preparation of the Information and Selected Information;
- prepare a Statement in accordance with legal and regulatory requirements, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies applied regarding these risks as well as the results of these policies, including key performance indicators and, in addition, the information required by Article 8 of Regulation (EU) 2020/852 (green taxonomy);
- and to implement the internal control procedures it deems necessary to ensure that the Information and Selected Information is free from material misstatement, whether due to fraud or error.

The Statement has been prepared in accordance with the Entity's procedures as described above.

Responsibility of the independent third party

Based on our work, our responsibility is to provide a report expressing a limited assurance conclusion on:

- the compliance of the Statement with the requirements of Article R. 225-105 of the French Commercial Code;
- the fairness of the historical information (whether observed or extrapolated) provided pursuant to Article R. 225-105 I, 3° and II of the French Commercial Code, i.e., the outcomes of policies, including key performance indicators, and the measures implemented considering the principal risks.

It is also our responsibility to provide, at the request of the Entity, a conclusion expressing a reasonable assurance on the fact that the Selected Information has been established, in all material respects, in accordance with the Guidelines.

As it is our responsibility to form an independent conclusion on the Information as prepared by management, we are not permitted to be involved in the preparation of this information, as this could compromise our independence.

It is not our responsibility to comment on:

- the entity's compliance with other applicable legal and regulatory requirements, in particular the information required by Article 8 of Regulation (EU) 2020/852 (Green taxonomy), the French duty of vigilance law and anti-corruption and tax avoidance legislation;
- the fairness of the information required by Article 8 of Regulation (EU) 2020/852 (Green taxonomy);
- the compliance of products and services with the applicable regulations.

Regulatory provisions and applicable professional standards

The work described below was performed in accordance with the provisions of Articles A. 225-1 et seq. of the French Commercial Code, as well as with the professional guidance of the French Institute of Statutory Auditors ("CNCC") applicable to such engagements and with ISAE 3000 (revised)^a.

Independence and quality control

Our independence is defined by the requirements of Article L. 822-11-3 of the French Commercial Code and the French Code of Ethics (*Code de déontologie*) of our profession. In addition, we have implemented a quality control system (International Standard on Quality Control 1), which includes documented policies and procedures to ensure compliance with applicable legal and regulatory requirements, ethical requirements and French professional guidance.

Means and resources

Our verification work mobilised the skills of fourteen people and took place between July 2022 and February 2023 for a total duration of about twenty-five weeks.

We called upon our specialists in sustainable development and social responsibility to assist us in our work. We undertook around thirty interviews with the people responsible for the preparation of the Statement representing, in particular, the following departments: senior management,

administration and finance, innovation, human resources, health and safety, environment and purchasing.

Nature and scope of the work

We planned and performed our work taking into account the risks of material misstatement of the Information.

In our opinion, the procedures we have performed in the exercise of our professional judgment enable us to provide a limited level of assurance:

- we obtained an understanding of all the consolidated entities' activities and the description of the principal risks associated;
- we assessed the suitability of the criteria of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability, with due consideration of industry best practices, where appropriate;
- we verified that the Statement includes each category of human resources and environmental information set out in Article L. 225-102-1 III of the French Commercial Code as well as compliance with human rights and anti-corruption and tax avoidance legislation;
- we verified that the Statement provides the information required under Article R. 225-105 II of the French Commercial Code, where relevant with respect to the principal risks, and includes, where applicable, an explanation for the absence of the information required under Article L. 225-102-1 III, paragraph 2 of the French Commercial Code;
- we verified that the Statement presents the business model and a description of principal risks associated with all the consolidated entities' activities, including where relevant and proportionate, the risks associated with its business relationships, its products or services, as well as its policies, measures and outcomes, including key performance indicators associated to the principal risks;
- we referred to documentary sources and conducted interviews to:
 - assess the process used to identify and confirm the principal risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the principal risks and the policies presented;
 - corroborate the qualitative information (measures and outcomes) that we considered to be the most important presented in Annex 1. For some issues (local employment), our work was carried out at the level of the consolidating entity. For others, our work was carried out at the level of the consolidating entity and in a selection of entities listed below: Newen, Bouygues Bâtiment Centre Sud-Ouest, Bouygues Construction Australia, AW Edwards, Dragages Singapore, UK Solution Limited, Canada (excluding Terus), Terus construction LTD, Colas Hongrie, Territoire Sud-Est and Colas Maroc;
- we verified that the Statement covers the scope of consolidation, i.e. all the consolidated entities in accordance with Article L. 233-16 of the French Commercial Code;
- we obtained an understanding of internal control and risk management procedures the entity has put in place and assessed the data collection process to ensure the completeness and fairness of the Information;
- for the key performance indicators and other quantitative outcomes that we considered to be the most important presented in Annex 1, we implemented:

(a) ISAE 3000 (revised) - Assurance engagements other than audits or reviews of historical financial information.

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- analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in those data;
- at the level of the two most contributing business segments in terms of environmental and human resources impacts (Colas and Bouygues Construction), tests of details, using sampling techniques, in order to verify the proper application of the definitions and procedures and reconcile the data with the supporting documents. This work was carried out on a selection of contributing entities listed above and covers on average 22% of the consolidated data relating to the key performance indicators and outcomes selected for these tests (19% of sales, 16% of employees, 17% of hours worked);
- at the level of TF1, we carried out detailed tests with the Newen entity and TF1 headquarters, which cover 72% of TF1's workforce;
- at the level of the two other business segments (Bouygues Immobilier and Bouygues Telecom), supporting documents available at headquarters cover most of the activities;
- we assessed the overall consistency of the Statement based on our knowledge of all the consolidated entities.

The procedures implemented in the context of a limited assurance engagement are less extensive than those required for a reasonable

assurance according to the professional doctrine; a higher level of assurance would have required us to carry out more extensive procedures.

2. Nature and scope of the work on the Selected Information

Nature and scope of the work

Concerning the Selected Information chosen by the Entity and identified by the * symbol in Annex 1, we carried out work of the same nature as those described in the section "Nature and scope of the work on the Selected Information" above for the key performance indicators and other quantitative results that we considered the most important, but in greater depth, in particular with regard to the scope of the tests.

The selected sample thus represents between 51% and 100% of the Selected Information.

We believe that this work allows us to express a reasonable assurance on the Selected Information.

Paris-La Défense, 22 February 2023

Independent third party

EY & Associés

Éric Mugnier

Partner, Sustainable Development

Annex 1: Information considered the most important**HUMAN RESOURCES INFORMATION****Quantitative information****(including key performance indicators)**

Total headcount
 Percentage of women in the headcount at TF1
 Number of employees with disabilities
 Percentage of women managers (all business segments except TF1 and Bouygues Construction)*
 Percentage of women in senior positions*
 Percentage of women on executive bodies*
 Percentage of "High-flyer" women managers*
 Frequency rate of workplace accidents among staff*
 Severity rate of workplace accidents among staff
 Number of fatal accidents among staff*

Qualitative information**(actions or results)**

The results of the Health and Safety at work policy
 The results of the policy to promote diversity and equal opportunities
 The results of the skills development and talent management policy

ENVIRONMENTAL INFORMATION**Quantitative information****(including key performance indicators)**

Total greenhouse gas emissions (Scopes 1 to 3a)
 Proportion of employees trained in biodiversity issues at Bouygues Immobilier*
 Proportion of TF1 group employees trained in ecological transition issues*
 Greenhouse gas emissions from drying per tonne of asphalt produced
 Percentage of recycled aggregates
 Percentage of recycled asphalt aggregate in hot and cold asphalt mixes*
 Proportion of worksites with the TopSite label
 Proportion of worksites assessed for the TopSite label during the reporting period
 Number of construction projects with the BiodiverCity label
 Share of aggregates production activities working to promote biodiversity as a % of sales before inter-company eliminations
 Share of materials production activities that control their environmental impacts
 Proportion of sales covered by an ISO 14001-certified EMS
 Proportion of non-hazardous waste that is recycled (not disposed of in landfill)
 Proportion of recycled non-hazardous waste
 Proportion of spoil recycled
 The number of handsets collected for recycling or re-use*
 Total electricity use (in GWh)

Qualitative information**(actions or results)**

The Climate strategy
 Share of renewable energy at Bouygues Télécom
 The circular economy at Bouygues Construction and Colas
 Environmental value-added content at TF1
 Responsible advertising at TF1
 Training and awareness-raising in favour of environmental protection at TF1 and Bouygues Immobilier
 Environmental policy
 The prevention of environmental risks at Bouygues Construction

SOCIAL INFORMATION**Quantitative information****(including key performance indicators)**

Materials production sites covered by a local dialogue structure as a % of sales before inter-company eliminations
 Number of partnerships during the year supporting integration, education and healthcare
 R&D budget spent on CSR
 The number of Les Jardins d'Arcadie senior citizens residences operated at end-2022 by Bouygues Immobilier
 Proportion of expenditure going to local companies at Bouygues Construction

Qualitative information**(actions or results)**

Responsible purchasing
 Access to housing and municipal services at Bouygues Immobilier
 Local employment at Bouygues Construction
 Dialogue with stakeholders at Colas
 Patronage and academic partnerships at Bouygues Construction