

Compagnie de Saint-Gobain SA

Société Anonyme

Tour Saint-Gobain,
12 place de l'Iris, 92096
La Défense Cedex

**Limited assurance report from one of the Statutory Auditors
on the verification of CO2 avoided emissions thanks to the solutions sold in 2022
by the Construction Chemicals BU of Saint-Gobain group**

Year ended December 31, 2022

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This is a free English translation of the report by one of the Statutory Auditors issued in French and is provided solely for the convenience of English-speaking readers. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.

To the Chairman of the Management Board,

In our capacity as statutory auditor of Compagnie de Saint-Gobain SA (the "Company") and in accordance with your request we have undertaken a limited assurance engagement on the accompanying Compagnie de Saint-Gobain SA's statement (the "Statement") on the calculation of CO2 avoided emissions thanks to the solutions sold in 2022 by the Construction Chemicals BU of the Company (hereinafter the "Information"), and presented for the financial year ending December 31, 2022 on the website of the Construction Chemicals BU. The Information has been prepared according to the Company's procedures presented in the methodological guides (hereinafter the "Guidelines") available on the Company's website.

Our limited assurance conclusion

Based on the procedures we have performed as described under the section "Summary of the work we performed as the basis for our assurance conclusion" and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Information for the year ended December 31, 2022 is not prepared, in all material respects, in accordance with the definitions specified in the Guidelines.

Comments

Without qualifying the conclusion expressed above, we make the following comments: as indicated in paragraph 3.2 of the Guidelines, the turnover or volume covered by the Information is not specified and has not been verified.

Understanding how Compagnie de Saint-Gobain SA has prepared the Information

The absence of a generally accepted reporting framework or established practices on which to draw to evaluate and measure the information allows for different, but acceptable, measurement techniques that can affect comparability between entities and over time.

Consequently, the Information needs to be read and understood together with the basis of preparation set out in the Guidelines available on the company's website.

Inherent limitations in preparing the Identified Sustainability Information

As specified in the Guidelines, the Information may be subject to uncertainty inherent to the state of scientific or economic knowledge and the quality of the external data used.

Certain data are sensitive to the methodological choices, assumptions or estimates used for their establishment, as indicated in the Framework, and we would particularly like to draw attention to the following elements:

- Avoided emissions are calculated by comparing the average CO2 avoided emissions for three product families. It was not possible to review the completeness of the products in each family and the arithmetic average of CO2 avoided emissions;
- The calculation parameters of the solutions sold by Saint-Gobain are defined through internal and external studies, which have not been verified by an independent third party;

Compagnie de Saint-Gobain SA's responsibilities

Management of Compagnie de Saint-Gobain SA are responsible for:

- Selecting or establishing suitable Guidelines for preparing the Information;
- The preparation of the Information in accordance with the Guidelines;
- Designing, implementing and maintaining internal control over information relevant to the preparation of the Information that is free from material misstatement, whether due to fraud or error.

Our responsibilities

The conclusion formulated in this report relates only to the Information.

We are responsible for:

- Planning and performing the engagement to obtain limited assurance about whether the Information is established in accordance with the Guidelines, and is free from material misstatement, whether due to fraud or error;
- Forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and

- Reporting our conclusion to the Directors of Compagnie de Saint-Gobain SA.

As we are engaged to form an independent conclusion on the Information as prepared by management, we are not permitted to be involved in the preparation of the Information as doing so may compromise our independence.

Professional standards applied

We performed our limited assurance engagement in accordance with the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie nationale des commissaires aux comptes "CNCC"*) applicable to such engagement and International Standard on Assurance Engagements 3000 (Revised) « *Assurance Engagements other than Audits and Reviews of Historical Financial Information* » from IAASB (International Auditing and Assurance Standards Board).

Our independence and quality control

We have complied with the independence and other ethical requirements of the French Code of Ethics for Statutory Auditors (*code de déontologie*) as well as the provisions set forth in Article L.822-11 of the French Commercial Code (*code de commerce*).

In addition, we have implemented a system of quality control including documented policies and procedures regarding compliance with applicable legal and regulatory requirements, the ethical requirements, professional standards and French professional guidance.

Means and resources

Our work was carried out by an independent and multidisciplinary team with experience in sustainability reporting and assurance. We conducted around ten interviews with the people responsible for preparing the Information.

Summary of the work we performed as the basis for our assurance conclusion

We are required to plan and perform our work to address the areas where we have identified a material misstatement of the Information is likely to arise.

The procedures we performed were based on our professional judgment, including the assessment of the risks of material misstatement, whether resulting from fraud or error.

In carrying out our limited assurance engagement on the Information we:

- Evaluated the suitability of the Company's Guidelines, as the basis for preparing the Information and its relevance, comprehensiveness, reliability, faithful representation and understandability;
- Through inquiries and interviews, obtained an understanding of the Company's control environment, processes and information systems relevant to the preparation of the Information, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness;
- Performed analytical procedures on the Information and verified the calculations as well as the consolidation of data;

- Performed substantive tests on a sample basis and using other selection methods to verify the consistency with supporting documents as appropriate and the correct application of definitions; and

We believe that the information we have obtained is sufficient and appropriate to provide a basis for our opinion. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement.

Paris-La Défense, November 17th 2023

One of the Statutory Auditors,

Deloitte & Associés

Frédéric Gourd
Partner, Audit

Olivier Jan
Partner, Sustainability