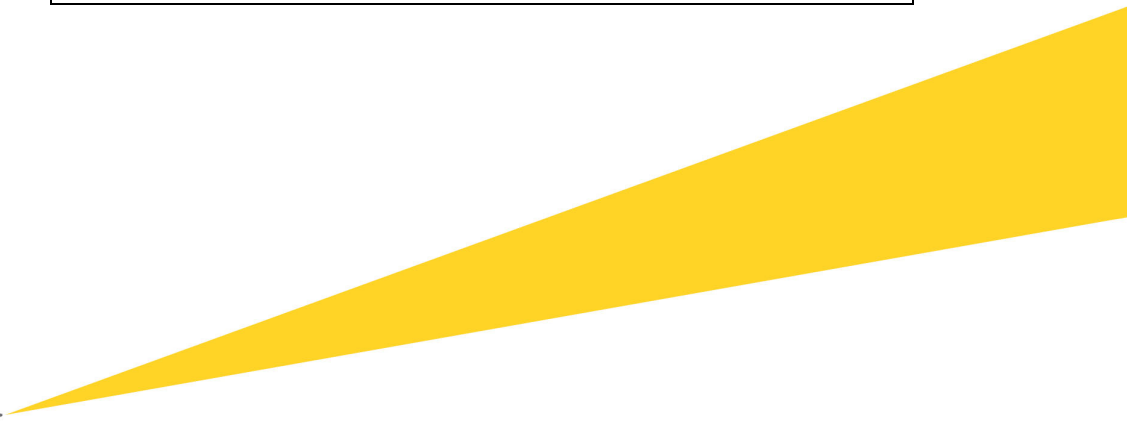
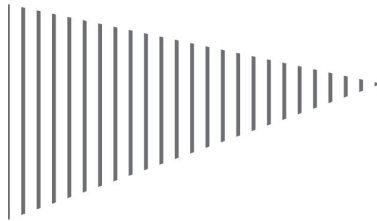


This is a free translation into English of the statutory auditor's report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852 of the Company issued in French and it is provided solely for the convenience of English-speaking users.

This report should be read in conjunction with, and construed in accordance with, French law and the H2A guidelines on Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852.



Viridien
(Anciennement CGG)

Report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852, relating to the year ended December 31, 2024

ERNST & YOUNG et Autres



Viridien (Anciennement CGG)

Report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852, relating to the year ended December 31, 2024

To the Annual General Meeting of Viridien,

This report is issued in our capacity as statutory auditor of Viridien. It covers the sustainability information and the information required by Article 8 of Regulation (EU) 2020/852, relating to the year ended December 31, 2024 and included in chapter 3 of the management report.

Pursuant to Article L. 233-28-4 of the French Commercial Code, Viridien is required to include the above-mentioned information in a separate section of its management report. This information has been prepared in the context of the first-time application of the aforementioned Articles, a context characterized by uncertainties regarding the interpretation of the laws and regulations, the use of significant estimates, the absence of established practices and frameworks in particular for the double materiality assessment, and an evolving internal control system. This information enables an understanding of the impact of the activity of the Group on sustainability matters, as well as the way in which these matters influence the development of the business of the Group, its performance and position. Sustainability matters include environmental, social and corporate governance matters.

Pursuant to Article L. 821-54 paragraph II of the aforementioned Code, our responsibility is to carry out the procedures necessary to issue a conclusion, expressing limited assurance, on:

- compliance with the sustainability reporting standards adopted pursuant to Article 29 b of Directive (EU) 2013/34 of the European Parliament and of the Council of 14 December 2022 (hereinafter ESRS for European Sustainability Reporting Standards) of the process implemented by Viridien to determine the information reported, and compliance with the requirement to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labor Code;
- compliance of the sustainability information included in chapter 3 of the management report with the requirements of Article L. 233-28-4 of the French Commercial Code, including the ESRS; and
- compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852.

This engagement is carried out in compliance with the ethical rules, including independence, and quality control rules prescribed by the French Commercial Code.



It is also governed by the H2A guidelines on *Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852*.

In the three separate sections of the report that follow, we present, for each of the sections of our engagement, the nature of the procedures that we carried out, the conclusions that we drew from these procedures and, in support of these conclusions, the elements to which we paid particular attention and the procedures that we carried out with regard to these elements. We draw your attention to the fact that we do not express a conclusion on any of these elements taken individually and that the procedures described should be considered in the overall context of the formation of the conclusions issued in respect of each of the three sections of our engagement.

Finally, where deemed necessary to draw your attention to one or more disclosures of sustainability information provided by Viridien in its management report, we have included an emphasis of matter(s) paragraph hereafter.

■ **Limits of our engagement**

As the purpose of our engagement is to express limited assurance, the nature (choice of techniques), extent (scope) and timing of the procedures are less than those required to obtain reasonable assurance.

Furthermore, this engagement does not provide guarantee regarding the viability or the quality of the management of Viridien, in particular it does not provide an assessment of the relevance of the choices made by Viridien in terms of action plans, targets, policies, scenario analyses and transition plans, which would go beyond compliance with the ESRS reporting requirements.

It does, however, allow us to express conclusions regarding the Entity's process for determining the sustainability information to be reported, the sustainability information itself, and the information reported pursuant to Article 8 of Regulation (EU) 2020/852, as to the absence of identification or, on the contrary, the identification of errors, omissions or inconsistencies of such importance that they would be likely to influence the decisions that readers of the information subject to this engagement might make.

Any comparative information that would be included in the management report is not covered by our engagement.

Compliance with the ESRS of the process implemented by Viridien to determine the information reported, and compliance with the requirement to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labor Code

■ **Nature of procedures carried out**

Our procedures consisted in verifying that:

- the process defined and implemented by Viridien has enabled, in accordance with the ESRS, to identify and assess its impacts, risks and opportunities related to sustainability matters, and to identify the material impacts, risks and opportunities, that lead to the publication of information disclosed in chapter 3 of the management report; and
- the information provided on this process also complies with the ESRS.

We also checked the compliance with the requirement to consult the social and economic committee.

■ **Conclusion of the procedures carried out**

On the basis of the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies regarding the compliance of the process implemented by Viridien with the ESRS.

We inform you that, as of the date of this report, the consultation of the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labor Code has not yet been performed.

■ **Elements that received particular attention**

Below are the elements that received particular attention on our part regarding the compliance with the ESRS of the process implemented by Viridien to determine the published information.

Information relating to the identification of stakeholders and impacts, risks and opportunities as well as the assessment of impact materiality and financial materiality are presented in paragraph 3.1.4 "Double materiality (ESRS 2)" of the management report.

► **Concerning the identification of stakeholders**

We obtained an understanding of the analysis carried out by the Entity to identify:

- the stakeholders who may impact, or may be impacted by, entities within the scope of information, by their direct or indirect business activities and relationships in the value chain;
- the main users of the sustainability statements (including the main users of financial statements).

In this respect, we inspected the available documentation as part of the stakeholders identification process.

In particular, we assessed the consistency of the main stakeholders identified by Viridien with our knowledge of the Group, the nature of its activities and its value chain.

We also reviewed the information provided in paragraph 3.1.4.4 "Stakeholder Interest and Views" of the management report to assess its consistency with the analysis conducted.

► **Concerning the identification of impacts, risks and opportunities**

- We obtained an understanding of the process implemented by the Entity regarding the identification of impacts (negative or positive), risks and opportunities ("IRO"), actual or potential, in connection with the sustainability matters mentioned in paragraph AR 16 of the "Application Requirements" of ESRS 1 and, where applicable, those that are specific to the Entity, as presented in paragraph 3.1.4.2 of the management report.
- We also assessed the perimeter used to identify the IROs, particularly in relation to the perimeter of the consolidated financial statements.

We obtained an understanding of the mapping carried out by the Entity of the identified IROs, including in particular the description of their distribution in the company's own activities and the value chain, as well as their time horizon (short, medium or long term) and assessed its consistency with our knowledge of the Group. We examined the consistency of this mapping with the elements presented to the Board of Directors.

We:

- assessed how the Entity considered the list of sustainability matters listed in ESRS 1 (AR 16) in its analysis;
- assessed the consistency of the current and potential impacts, risks and opportunities identified by the Entity, in particular those that are specific to it, because they are not covered or insufficiently covered by the ESRSs with our knowledge of the Entity.

▶ Concerning the assessment of impact materiality and financial materiality

We obtained an understanding, through interviews with Management and inspection of available documentation, of the impact materiality and financial materiality assessment process implemented by the Entity, and assessed its compliance with the criteria defined by ESRS 1.

We obtained an understanding of the decision-making process put in place by the Entity in the assessment of impact and financial materialities, and assessed its description in paragraph 3.1.4.3 of the management report.

In particular, we assessed how the Entity prepared and applied the materiality criteria of the information set out in ESRS 1, including the setting of thresholds, to determine the material disclosures that are disclosed:

- under the indicators relating to the material IROs identified in accordance with the relevant thematic ESRSs;
- as entity-specific information.

Compliance of the sustainability information included in chapter 3 of the management report with the requirements of Article L. 233-28-4 of the French Commercial Code, including the ESRS

■ **Nature of procedures carried out**

Our procedures consisted in verifying that, in accordance with legal and regulatory requirements, including the ESRS:

- the disclosures provided enable to understand the general basis for the preparation and governance of the sustainability information included in chapter 3 of the management report, including the basis for determining the information relating to the value chain and the exemptions from disclosures used;
- the presentation of this information ensures its readability and understandability;
- the scope chosen by Viridien for providing this information is appropriate; and
- on the basis of a selection, based on our analysis of the risks of non-compliance of the information provided and the expectations of users, this information does not contain any material errors, omissions or inconsistencies, i.e. that are likely to influence the judgement or decisions of users of this information.

■ Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified material errors, omissions or inconsistencies regarding the compliance of the sustainability information included in chapter 3 of the management report, with the requirements of Article L. 233-28-4 of the French Commercial Code, including the ESRS.

■ Emphasis of matter

Without qualifying the conclusion expressed above, we draw your attention to paragraph 3.1.1 "General basis for preparation of the sustainability statement (ESRS 2)" of the management report relating the context of the sustainability statement preparation, along with the uncertainties and limits of the first-year application of the CSRD.

■ Elements that received particular attention

► Information provided in application of environmental standards (ESRS E1 to E5)

Below are the elements that received particular attention on our part regarding the compliance of the disclosures related to climate change (ESRS E1) with the ESRS, as set out in paragraph 3.2.2 "Climate change (ESRS E1)" of the management report.

Our procedures consisted, in particular, in:

- conducting interviews with relevant responsible persons to inquire about the process adopted by the Entity to produce and assess this information, in particular the description of the policies, actions and targets put in place by the Entity;
- on the basis of the information thus obtained and our knowledge of the Entity, defining and implementing appropriate analytical procedures.

With respect to the information disclosed by the Entity in paragraph 3.2.2.4 "Greenhouse Gas Emissions (GHG)" of the management report, we also:

- obtained an understanding of the Entity's GHG emissions assessment procedure, in particular:
 - assessed the consistency of the perimeter considered for the assessment of GHG emissions with the perimeter of the consolidated financial statements, the activities under operational control, where applicable, and the upstream and downstream value chain;
 - obtained an understanding of the methodology for calculating the estimated data and the sources of information used in the development of the estimates that we considered structuring, which the Entity used to assess its GHG emissions;
- carried out certain specific tests:
 - assessed, on a test basis, the emission factors used and the calculation of the related conversions as well as the calculation and extrapolation assumptions, taking into account the uncertainty inherent in the state of scientific or economic knowledge and the quality of the external data used;

- reconciled, for directly measurable data, such as energy consumption related to scope 1 and 2 emissions, on a test basis, the underlying data used for the assessment of GHG emissions with supporting documents.

Compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852

■ Nature of procedures carried out

Our procedures consisted in verifying the process implemented by Viridien to determine the eligible and aligned nature of the activities of the entities included in the consolidation.

They also involved verifying the information reported pursuant to Article 8 of Regulation (EU) 2020/852, which involves checking:

- the compliance with the rules applicable to the presentation of this information to ensure that it is readable and understandable;
- on the basis of a selection, the absence of material errors, omissions or inconsistencies in the information provided, i.e. information likely to influence the judgement or decisions of users of this information.

■ Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies relating to compliance with the requirements of Article 8 of Regulation (EU) 2020/852.

■ Elements that received particular attention

▶ Concerning the alignment of eligible activities

Information on the alignment of activities are disclosed in paragraph 3.2.1 "EU Green Taxonomy" of the management report.

As part of our verifications, we notably:

- consulted a selection of documentary sources used, including external ones where appropriate, and conducted interviews with the persons concerned;
 - analyzed a selection of elements on which Management based its judgement when assessing whether the eligible economic activities met the cumulative conditions, from the Taxonomy Framework, necessary to be qualified as aligned, in particular the principle of "do no significant harm" to any of the other environmental objectives;
 - assessed the analysis carried out in terms of compliance with the minimum guarantees, mainly with regard to the elements collected in the context of the knowledge of the Entity and its environment.
- ▶ Concerning key performance indicators and accompanying information



The key performance indicators and accompanying information are set out in paragraph 3.2.1 of the management report.

With regards to the revenue totals, CapEx and OpEx (the denominators), presented in the regulatory tables, we examined the reconciliations made by the Entity with the accounting data used as the basis for the preparation of the financial statements and the data related to the accounting records such as cost accounting or management reporting data.

With regards to the other amounts making up the various indicators of eligible and/or aligned activities (the numerators), we:

- performed analytical procedures;
- obtained an understanding of the methodology used for calculating the estimated data and the sources of information used in the preparation of the estimates, in particular with regards to the turnover allocation key applied by the Company; and
- reconciled the data used in the estimates with the data from the management reporting data.

Finally, we assessed the consistency of the information in paragraph 3.2.1 of the management report with the other sustainability information in that report.

Paris-La Défense, 5 March 2025

The Statutory Auditor
French original signed by
ERNST & YOUNG et Autres

Claire Cesari-Walch