

COMPAGNIE DE SAINT-GOBAIN

Limited assurance report of one of the Statutory Auditors on a selection of consolidated non-financial information published in the Group “Integrated Report 2020”

For the year ended December 31th, 2020



This is a free translation into English of the Statutory Auditor's report 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.

Limited assurance report of one of the Statutory Auditors on a selection of consolidated non-financial information published in the Group “2020 Integrated Report”

For the year ended December 31th, 2020

Following the request made and our capacity as auditor of the *Compagnie de Saint-Gobain*, we present our report on a selection of social, environmental and societal information listed in the appendix, published in the Group « Integrated report » for the year ended December 31th, 2020.

Liability of the Company

This information has been established under the responsibility of the Human Resources Department, the Corporate Social Responsibility Department, the Training Department, the Responsible Purchasing Department, the Innovation Department and the Environment, Health and Safety Department and the Strategy Department for the indicator « Solutions for growth », in accordance with the reference system used by the *Compagnie de Saint-Gobain*, the internal “solution for growth” methodology (the “referential”) available from these same Departments.

Responsibility of the Statutory Auditor

It is our responsibility, on the basis of our work, to express a limited assurance conclusion on the fact that a selection of information published by the *Compagnie de Saint-Gobain* in the « Integrated report 2020 » has been established, in all its significant aspects, in accordance with the Guidelines (the « referential »). The following conclusion is related to the selected information and not all the information contained in the « 2020 Integrated report ».

We have called on our experts in the field of sustainable development to assist us in carrying out our work.

We have conducted the work described below in accordance with professional doctrine of the National Company of Auditors and the international standard ISAE 3000¹.

Nature and scope of the work

We conducted interviews with the people in charge of the preparation of the selected data, with the directorates in charge of the processes for collecting this information and, where appropriate, with those responsible for internal control and risk management procedures, in order to :

- Assess the appropriateness of the « referential » in the light of the relevance, completeness, reliability, neutrality, comprehension, considering, where appropriate, good practices of the sector;

¹ ISAE 3000 – Assurance engagements other than audits or reviews of historical financial information

- Assess the data collection process, compilation, processing, and control aimed at the completeness and consistency of the selected information and become aware of the internal control and risk management procedures related to the preparation of the selected information.

We determined the nature and extent of our tests and controls according to the nature and importance of the information selected in relation to the characteristics of the Company, the social and environmental issues of its activities, its orientations in terms of sustainable development and good sectoral practices.

Regarding the quantitative information selected by the *Compagnie de Saint-Gobain* :

- at the level of the consolidating entity, we consulted documentary sources and conducted interviews to corroborate qualitative information (organisation, policies, actions), we implemented analytical procedures on qualitative information and verified, on the basis of sampling, the calculations as well as the consolidation of the data and we checked the consistency with the other information contained in the “2020 Integrated” ;
- concerning the information selected (apart from « Solutions for growth »), at the level of a representative sample of entities and sites that we selected² according to their activity, their contribution to the consolidated indicators, their location and a risk analysis, we conducted interviews to verify the correct application of the procedures and to identify any omissions and we implemented detailed tests on the basis of sampling, consisting of verifying the calculations made and reconciling the data with the supporting documents. The sample thus selected represents on average 22% of the workforce and between 18% and 31% of the quantitative environmental information selected.
- concerning the indicator « Solutions for growth », at the level of a representative sample of selected activity sectors (HPS : ceramics ; Construction : all product lines ; Distribution : all product lines), based on their contribution to the consolidated indicator and a risk analysis, we conducted interviews in order to verify, according to the company experts we met, the correct application of the “referential” and implemented detailed tests on the basis of samples, consisting in verifying the calculations and the underlying assumptions. The sample of entity thus selected represents 85,5% of the turnover of all the entities contributing to the calculation of the indicator, representing the entire turnover of the Group.

We believe that the work conducted, exercising our professional judgment, allows us to formulate a conclusion of limited assurance; higher lever assurance would have required more extensive audit work. Due to the use of the sampling techniques and other limitations inherent in the operation of any information and internal control system, the risk of non-detection of a material anomaly cannot be completely eliminated.

² Work was carried out in 33 EHS entities, corresponding to 31 HR entities, representative of activities and areas Group locations: Argentina (1), Brazil (3), China (2), Czech Republic (3), Finland (1), France (4), Germany (1), Hong Kong (1), India (3), Mexico (1), Netherlands (1), Poland (1), Spain (2), Switzerland (1), Thailand (1), United Kingdom (1), United States (6).

Conclusion

Based on our work, we have not identified any material anomaly likely to call into question the fact that social, environmental and societal selected information by the Compagnie de Saint-Gobain, the list of which appears in the appendix, published in its « 2020 Integrated Report », have been established, in all material respects, in accordance with the Referential used by *Compagnie de Saint-Gobain*.

Done at Neuilly-sur-Seine, on June 28th 2021

One of the Statutory Auditors,

PricewaterhouseCoopers Audit

Cécile Saint-Martin
Partner

Emilie Bobin
*Partner, Sustainable
development
Department*

Appendix : List of social, environmental and societal selected information presented in the « 2020 Integrated Report » of the *Compagnie de Saint-Gobain*, subject of this limited assurance report.

- Diversity within the organization and inclusion
 - o « *Diversity index* »
 - o « *% of women managers among managers* »
 - o « *% de women senior managers* »

- Energy efficiency and carbon intensity operations
 - o « *Carbon emissions (scope 1 and scope 2)* »
 - o « *Total energy consumed* »
 - o « *Quantity of non-recovered waste* »
 - o « *Solutions for Growth : sustainable share* »

- Business ethics
 - o « *% of new managers trained to the Adhere, Comply and Act* »

- Management of skills and talents
 - o « *Percentage of employees responding to the satisfaction survey* »
 - o « *Proportion of shares held by employees* »
 - o « *Share of employees who received training during the year* »
 - o « *Number of employees hired* »
 - o « *Number of departures* »

- Responsible Supply chain Management
 - o « *Amount of purchases covered by the signing of the charter* »
 - o « *Share of risky purchases that have been assessed in CSR terms* », reviewed as part of the « *Distribution of suppliers by level of CSR performance* » and « *Results of on-site audits of Saint-Gobain labelled products suppliers assessed in terms of CSR* »

- Integration of recycled materials into products
 - o « *Avoided withdrawals of natural raw material* »

- Health and safety at work
 - o « *TF2 of Saint-Gobain employees, temporary workers and permanent subcontractors* »

- Product safety
 - o « *% of sites having updated their chemical inventory* »