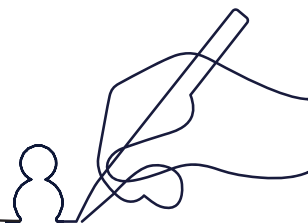




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8.1 Declaration of responsible officers

Responsible officers for the Universal Registration Document

Gilles Gobin: Managing Partner

Jacques Riou: Chairman of Agena, co-Managing Partner company of Rubis SCA

Declaration of responsible officers for the Universal Registration Document

We declare that the information contained in the Universal Registration Document is, to the best of our knowledge, in accordance with the facts and contains no omission likely to affect its import.

We declare that, to the best of our knowledge, the financial statements have been prepared in compliance with applicable accounting standards and give a true and fair view of the assets, liabilities, financial position and results of the Company and all companies included in its consolidated group, and that the management report, of which the various headings are mentioned in the cross-reference table in chapter 8, section 8.4.2 of this Universal Registration Document, on pages 321 to 323, gives a true and fair view of the performance of the business, results and financial position of the Company and the companies in its consolidated scope, and that it describes the main risks and uncertainties that it faces.

Signed in Meudon and Paris on 28 April 2023

Jacques Riou

*Chairman of Agena,
co-Managing Partner company of Rubis SCA*

Gilles Gobin

Managing Partner

Information concerning the Principal Statutory Auditors and Alternate Auditor

Principal Statutory Auditors

	Date of appointment	Expiration date
PricewaterhouseCoopers Audit 63, rue de Villiers 92208 Neuilly-sur-Seine Cedex – France represented by Cédric Le Gal and Frédéric Nusbaumer	Shareholders' Meeting 11 June 2020	financial year 2025 – Shareholders' Meeting 2026
KPMG Tour Eqho – 2 avenue Gambetta CS 60055 92066 Paris-La-Défense Cedex – France represented by Jacques-François Lethu and François Quédiniac	Shareholders' Meeting 9 June 2022	financial year 2027 – Shareholders' Meeting 2028

Alternate Auditor

	Date of appointment	Expiration date
Patrice Morot 63, rue de Villiers 92208 Neuilly-sur-Seine Cedex – France	Shareholders' Meeting 11 June 2020	financial year 2025 – Shareholders' Meeting 2026

8.2 Incorporation by reference

In accordance with Article 19 of Regulation (EU) 2017/1129 of 14 June 2017, the following information is included by reference in this Universal Registration Document:

- the consolidated financial statements for the financial year ended 31 December 2021 and the corresponding Statutory Auditors' report are included in the 2021 Universal Registration Document filed with the French Financial Market Authority (*Autorité des Marchés Financiers* – AMF) on 28 April 2022, under number D. 22-0373, on pages 230 to 285 and pages 301 to 304;
- the consolidated financial statements for the financial year ended 31 December 2020 and the corresponding Statutory Auditors' report are included in the 2020 Universal Registration Document filed with the French Financial Market Authority (*Autorité des Marchés Financiers* – AMF) on 29 April 2021, under number D. 21-0392, on pages 206 to 259 and pages 273 to 276.

8.3 Cross-reference table for the Universal Registration Document

The cross-reference table below shows the headings provided for in Annexes I and II of Delegated Regulation (EU) 2019/980 of 14 March 2019 supplementing Regulation (EU) 2017/1129 of 14 June 2017 and provides references to the pages on which the relevant information appears in this Universal Registration Document.

Headings of Annexes I and II of Delegated Regulation (EU) 2019/980 of 14 March 2019		Chapter	Page
1	Persons responsible, third-party information, experts' reports and competent authority approval		
1.1	Name and position of responsible officers	8.1	316
1.2	Declaration of responsible officers	8.1	316
1.3	Name, address, qualifications and material interests of persons acting as experts	NA	NA
1.4	Declaration relating to third-party information	NA	NA
1.5	Declaration of filing with the competent authority	-	Inside fr. cover
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3	Risk factors	3.1	40 to 54
4	Information about the issuer		
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4.2	Place of registration, registration number and legal entity identifier (LEI)	6.6	228
4.3	Date of incorporation and duration	6.1.4	201
4.4	Domicile, legal form, applicable legislation, country of incorporation, address and telephone number of registered office, website	6.1 – 6.6	200 – 228
5	Business overview		
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5.2	Principal markets	1	11 to 13
5.3	Important events in the development of the business	2.1 to 2.2 – 7.1	30 to 37 240 to 242
5.4	Strategy and objectives	1 – 2.1	11 to 13 – 30 to 37
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5.6	Competitive position	1	19 to 27
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5.7.1	Main historical investments	2.1 – 7.1	30 to 37 240 to 242
5.7.2	Main ongoing investments	2.1	30 to 37
5.7.3	Joint ventures and undertakings in which the issuer holds a proportion of the capital likely to have a significant effect on the assessment of its own assets and liabilities, financial position or profits and losses	7.1	278 to 281
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6	Organisational structure		
6.1	Brief description of the Group	1	6 to 27
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Headings of Annexes I and II of Delegated Regulation (EU) 2019/980 of 14 March 2019		Chapter	Page
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8.1	Information on capital resources	7.1	254 to 255
8.2	Source, amount and description of cash flows	2.1 – 7.1	31 – 236 to 237
8.3	Information on borrowing requirements and funding structure	2.1 – 7.1	31 – 258 to 263
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10	Trend information	2.2	37
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12.2	Conflicts of interest, commitments relating to appointments, restrictions on the disposal of equity interests in the issuer's share capital	5.5	195 to 196
13	Remuneration and benefits		
13.1	Remuneration paid and benefits in kind	5.4.4	180 to 194
13.2	Amounts set aside or accrued for pension, retirement or similar benefits	7.1	265 to 267
14	Board practices		
14.1	Expiration date of current terms of office and periods served	5.3.1	157
14.2	Service contracts linking members of the Supervisory Board	5.5	195
14.3	Information on Committees	5.3.2	170 to 173
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14.5	Potential material impacts on the corporate governance	NA	NA
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16	Major shareholders		
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16.2	Voting rights of major shareholders exceeding their share of share capital	NA	NA
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18	Financial information concerning the issuer's assets and liabilities, financial position, and profits and losses		
18.1	Historical financial information	7.3.1	304
18.2	Interim and other financial information	NA	NA
18.3	Audit of historical annual financial information	7.4	305 to 313
18.4	Pro forma financial information	NA	NA
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Headings of Annexes I and II of Delegated Regulation (EU) 2019/980 of 14 March 2019		Chapter	Page
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20	Material contracts	NA	NA
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8.4 Cross-reference tables for the Annual Financial Report and the management report

8.4.1 Cross-reference table for the Annual Financial Report

The Annual Financial Report, prepared in accordance with Article L. 451-1-2 of the French Monetary and Financial Code and Article 222-3 of the General Regulation of the French Financial Market Authority (*Autorité des Marchés Financiers*), includes the documents, reports and information in this Universal Registration Document as detailed below.

The Management Board presents the draft resolutions that are submitted for vote by the shareholders in a separate document (the Notice of Combined Shareholders' Meeting to be held on 8 June 2023), as well as their presentation.

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2022 Consolidated financial statements	7.1	232 to 289
Management report	8.4.2	321 to 323
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Statutory Auditors' report on the consolidated financial statements	74.1	305 to 308

8.4.2 Cross-reference table for the management report and the report on corporate governance attached to the management report

The management report (Articles L. 225-100 *et seq.*, L. 232-1 I and II and R. 225-102 *et seq.* of the French Commercial Code) consists of the information presented in this Universal Registration Document containing the Annual Financial Report in chapters 1 to 7, with the exception of chapter 5, which constitutes the report on corporate governance.

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Financial key performance indicators	2.1	30 to 37
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	Chapter	Page
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8.5 Taxonomy Appendix

REVENUE

Economic activities (1)	Code(s) (2)	Absolute revenue (3)	Share of revenue (4)	Substantial contribution criteria						Do No Significant Harm criteria (DNSH)						Minimum safeguards (17)	Share of revenue aligned under the taxonomy, year Y (18)	Share of revenue aligned under the taxonomy, year Y-1 (19)	Category (enabling activity) (20)	Category (transitional activity) (21)
				Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Circular economy (8)	Pollution (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Circular economy (14)	Pollution (15)	Biodiversity and ecosystems (16)					
A. Activities eligible under the taxonomy																				
A1 Environmentally sustainable activities (aligned under the taxonomy)																				
4.1 Electricity generation using solar photovoltaic technology	4.1	32,171	0.45%	100%	0%	-	-	-	-	Yes	Yes	Yes	Yes	Yes	Yes	0.45%	-	/		
7.6 Installation, maintenance and repair of renewable energy technologies	7.6	185	0.00%	100%	0%	-	-	-	-	Yes	Yes	Yes	Yes	Yes	Yes	0.00%	-	E		
Revenue from environmentally sustainable activities (aligned under the taxonomy) (A.1)		32,356	0.45%	100%	0%	-	-	-	-							0.45%	-			
A2 Activities eligible under the taxonomy but not environmentally sustainable (not aligned under the taxonomy)																				
Revenue from activities eligible under the taxonomy but not environmentally sustainable (not aligned under the taxonomy) (A.2)		0	0.00%													0%	-			
TOTAL (A.1+A.2)		32,356	0.45%													0%	0%			
B. Activities not eligible under the taxonomy																				
Revenue from activities not eligible under the taxonomy (B)		7,102,372	9.95%																	
TOTAL (A+B)		7,134,728	100%																	

CAPEX

Economic activities (1)	Code(s) (2)	Absolute revenue (3)	Share of revenue (4)	Substantial contribution criteria						Do No Significant Harm criteria (DNSH)						Category (transitional activity) (21)	
				Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Circular economy (8)	Pollution (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Circular economy (14)	Pollution (15)	Biodiversity and ecosystems (16)		Minimum safeguards (17)
A. Activities eligible under the taxonomy																	
A1 Environmentally sustainable activities (aligned under the taxonomy)																	
4.1 Electricity generation using solar photovoltaic technology	4.1	413230	6084%	100%	0%	-	-	-	-	Yes	Yes	Yes	Yes	Yes	6084%	-	/
7.6 Installation, maintenance and repair of renewable energy technologies	7.6	741	0.11%	100%	0%	-	-	-	-	Yes	Yes	Yes	Yes	Yes	0.11%	-	/
Capex of environmentally sustainable activities (aligned under the taxonomy) (A.1)																	
A2 Activities eligible under the taxonomy but not environmentally sustainable (not aligned under the taxonomy)																	
1.2 Rehabilitation and restoration of forests, including reforestation and natural forest regeneration after an extreme event	1.2	100	0.01%														
4.1 Electricity generation using solar photovoltaic technology	4.1	3182	0.47%														
5.1 Construction, extension and operation of water collection, treatment and supply systems	5.1	1163	0.17%														
6.5 Transport by motorbikes, passenger cars and light commercial vehicles	6.5	474	0.07%														
6.10 Sea and coastal freight water transport, vessels for port operations and auxiliary activities	6.10	48	0.01%														
6.15 Infrastructure enabling low-carbon road transport and public transport	6.15	83	0.01%														

Economic activities (1)	Code(s) (2)	Absolute revenue (3)	Share of revenue (4)	Substantial contribution criteria		Do No Significant Harm criteria (DNSH)		Minimum safeguards (17)	Share of revenue aligned under the taxonomy, year Y (18)	Share of revenue aligned under the taxonomy, year Y-1 (19)	Category (enabling activity) (20)	Category (transitional activity) (21)
				%	%	Y/N	Y/N					
		€k	%	%	%	Y/N	Y/N					
	72	372	0.05%			Y/N	Y/N					
	73	164	0.02%			Y/N	Y/N					
	76	87	0.01%			Y/N	Y/N					
	77	3,754	0.55%			Y/N	Y/N					
		9,427	1.39%			Y/N	Y/N		0%			
		423,398	62.34%			Y/N	Y/N		61%			
B. A activities not eligible under the taxonomy												
		255,772	37.66%									
		679,170	100%									

OPEX

Economic activities (1)	Code(s) (2)	Absolute revenue (3) €k	Share of revenue (4) %	Substantial contribution criteria						Do No Significant Harm criteria (DNSH)						Minimum safeguards (17) Y/N	Share of revenue aligned under the taxonomy, year Y (18) Percent	Share of revenue aligned under the taxonomy, year Y-1 (19) Percent	Category (enabling activity) (20) E	Category (transitional activity) (21) T
				Climate change mitigation (5) %	Climate change adaptation (6) %	Water and marine resources (7) %	Circular economy (8) %	Pollution (9) %	Biodiversity and ecosystems (10) %	Climate change mitigation (11) Y/N	Climate change adaptation (12) Y/N	Water and marine resources (13) Y/N	Circular economy (14) Y/N	Pollution (15) Y/N	Biodiversity and ecosystems (16) Y/N					
A. Activities eligible under the taxonomy																				
A1 Environmentally sustainable activities (aligned under the taxonomy)																				
4.1 Electricity generation using solar photovoltaic technology	4.1	673	0.41%	100%	0%	-	-	-	-	Yes	Yes	Yes	Yes	Yes	Yes	-	-	/		
7.6 Installation, maintenance and repair of renewable energy technologies	7.6	1515	0.922%	100%	0%	-	-	-	-	Yes	Yes	Yes	Yes	Yes	-	-	E	/		
Opex of environmentally sustainable activities (aligned under the taxonomy) (A1)		2188	1.333%	100%	0%	-	-	-	-											
A2 Activities eligible under the taxonomy but not environmentally sustainable (not aligned under the taxonomy)																				
6.5 Transport by motorbikes, passenger cars and light commercial vehicles	6.5	156	0.09%																	
7.2 Renovation of existing buildings	7.2	148	0.09%																	
7.6 Installation, maintenance and repair of renewable energy technologies	7.6	539	0.33%																	
7.7 Acquisition and ownership of buildings	7.7	53	0.03%																	
III.1 Education	III.1	108	0.07%																	
Opex of activities eligible under the taxonomy but not environmentally sustainable (not aligned under the taxonomy) (A.2)		1005	0.66%																	
TOTAL (A1+A.2)		3,193	1.946%																	
B. Activities not eligible under the taxonomy																				
Opex of activities not eligible under the taxonomy (B)		161,433	98.06%																	
TOTAL (A+B)		164,626	100%																	



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THE WILL TO UNDERTAKE,
THE CORPORATE COMMITMENT