CAISSE DES DEPOTS ET CONSIGNATIONS

A French State-owned institution (*Etablissement public*) governed by a Management and Supervisory Board 56, rue de Lille 75007 Paris

Attestation from of one of the statutory auditors of Caisse des dépôts et consignations on the information related to the allocation, as of December 31st, 2023, of funds raised through the « Sustainability Bond » issued on June 19th, 2019

MAZARS

REGISTERED OFFICE: 61, RUE HENRI REGNAULT - 92400 COURBEVOIE TEL: +33 (0) 1 49 97 60 00 - FAX: +33 (0) 1 49 97 60 01 STATUTORY AUDITORS, FRENCH LIMITED INSTITUTION (SOCIÉTÉ ANONYME) 784 824 153 RCS NANTERRE

Caisse des dépôts et consignations

Attestation from one of the statutory auditors of Caisse des dépôts et consignations on the information related to the allocation, as of December 31st, 2023, of funds raised through the « Sustainability Bond » issued on June 19th, 2019

To the Chairman,

In our capacity as statutory auditor of Caisse des dépôts et consignations (the "**Institution**") and in accordance with your request, we have prepared this attestation on the information related to the allocation, as of December 31st, 2023, of funds raised through the Sustainability Bond issued by Caisse des dépôts et consignations on June 19th, 2019 (the "**Issue**"), which amounts to €500,000,000, contained in the attached documents "List of projects refinanced" and "Proceeds allocation, Aggregated Output and use of funds still to be allocated as of December 31st, 2023," and prepared pursuant to the conditions of the final terms of the Issue dated June 17th, 2019 (the "**Final Terms**").

These documents, prepared for the purposes of informing of the Sustainability Bond debt securities holders, was prepared under Caisse des dépôts et consignations responsibility. It presents an allocation of the funds raised from the Issue to eligible projects as defined on the Final Terms (the "**Eligible Projects**") in the balance sheet as of December 31st, 2023, financed through the bond issue "Sustainability Bond".

Our role is to report on:

- the compliance, in all material respects, of the Eligible Assets identified in the document attached to our attestation, with the Eligibility Criteria defined by Caisse des dépôts et consignations and approved by Vigeo, as defined in the Final Terms;
- the reconciliation of the amount of funds allocated to Eligible Assets as part of the Issue as of December 31st, 2023, with the accounting records and data underlying the accounting records;
- the amount of treasury or treasury equivalents available on the account (segregation section) used to collect and segregate the funds still to be allocated as of December 31st, 2023, in the balance sheet as of December 31st, 2023, of Caisse des dépôts et consignations.

However, we have no responsibility:

- for challenging the eligibility criteria defined as an appendix to the Final Terms and, in particular, we give no interpretation on the terms of the Final Terms;
- to express an opinion on the effective use of the allocated funds to Eligible Projects after such funds have been allocated.

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Furthermore, we have not performed any procedures to identify events that may have occurred after the date of our reports on the statutory and consolidated financial statements of the Institution which was issued on March 21st, 2024.

Our engagement, which constitutes neither an audit nor a review, was performed in accordance with professional standards applicable in France. For the purpose of this attestation, our work consisted, using sampling techniques or other methods of selection, in:

- Understanding and reviewing the procedures implemented by the Institution in order to produce this information relating to the allocation of funds raised in the context of the Sustainability Bond and segregate the funds still to be allocated;
- Verifying the compliance, in all material respects, of the Eligible Assets, contained in the attached document, with the Eligibility Criteria as defined by the Institution and approved by Vigeo, as defined in the Final Terms;
- Verifying the agreement of the amounts allocated to Eligible Assets as of December 31st, 2023, in the context of the Issue, with the accounting records and data underlying the accounting records;
- Verifying that the segregated amount of treasury, or treasury equivalents still to be allocated, reported by the management is the one accounted for in the segregation section of Caisse des dépôts et consignations, and that it agrees with the data derived from the financial statements for the same period.

On the basis of our work, we have no matters to report on:

- the compliance, in all material respects, of the Eligible Assets identified in the document attached to our attestation, with the Eligibility Criteria defined by Caisse des dépôts et consignations and approved by Vigeo, as defined in the Final Terms;
- the reconciliation of the amount of funds allocated to Eligible Assets as part of the Issue as of December 31st, 2023, with the accounting records and data underlying the accounting records;
- the amount of treasury or treasury equivalents available on the account (segregation section) used to collect and segregate the funds still to be allocated as of December 31st, 2023, in the balance sheet as of December 31st, 2023, of Caisse des dépôts et consignations.

This attestation has been prepared solely for your attention within the context described above and may not be used, distributed or referred to for any other purpose.

Our work should not be taken to supplant any additional inquiries or procedures that should be undertaken by a third-party recipient of this attestation including the parties to the Final Terms and we make no representations regarding the sufficiency for thirds parties' purpose of the procedures we performed.

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This attestation is governed by French law. The French courts have exclusive jurisdiction in relation to any claim, difference or dispute which may arise out of or in connection with our engagement letter or this attestation. Each party irrevocably waives any right it may have to object to an action being brought in any of those Courts, to claim that the action has been brought in an illegitimate court or to claim that those Courts do not have jurisdiction.

Courbevoie, June 7, 2024

One of the statutory auditors of Caisse des dépôts et consignations

MAZARS

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Virginit (Lauwin
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Virginie CHAUVIN Partner



DIRECTION DES FINANCES ET DE LA POLITIQUE DURABLE GROUPE

APPENDIX

To the attestation provided by Mazars related to the Sustainability bond issued on 19th June 2019

On behalf of Caisse des dépôts et consignations,

Christophe Laurent, Deputy Director of Finance and Sustainable Policy Caisse des Dépôts Group

Date 14/05/2024

Signature

Christophe LAURENT CAISSE DES DÉPÔTS ET CONSIGNATIONS Signé électroniquement le 14/05/2024 12:23:35

By decision of the "Green Social and Sustainability Bond Committee" on 3rd May 2024, the proceeds from the issuance *CDC Sustainability Bond due* 19th June 2024 were allocated as follows:

Sectors	Asset (number)	Amount invested	Total disbursements as of 12/31/2023	To be disbursed as of 12/31/2023
Renewable electricity generation	4	24,83	22,27	2,56
Green real estate (BDT)	15	58,71	56,80	1,91
Green real estate (CDC II)	5	310,16	291,09	19,08
Site remediation	1	40,00	32,00	8,00
Social real estate	1	6,00	6,00	-
	1	24,50	22,48	2,02
Education and professional insertion	2	3,15	3,05	0,10
Digital infrastructure	2	90,64	78,16	12,47
Health and social healthcare	10	38,15	36,13	2,02
Total	41	596,14	547,98	48,16

To summarize:

- The total amount of assets financed or to be financed by the Sustainability bond is EUR 596.14 million, or a level offering a surplus of around 20%, sufficient to deal with any unforeseen events likely to affect the eligible projects (postponement, deferral of payment, etc.).
- The total amount of proceeds backed on the 31 December 2023 to refinance eligible assets is EUR 500 million. The full allocation was reached on December 31, 2023

Sub-sectors	Operation	Description	Targeted performance
Green buildings	Lille - Malakoff Okko	Tourism - Hotel	BREEAM Very Good
Green buildings	XPôle Schneider	Offices building	LEED "Platinium"
Green buildings	Parc Tertiaire Lesquin	Offices building	Effinergie + / Bepos Effinergie
Green buildings	Grand Cœur	Offices building	Effinergie
Green buildings	Chapelle Soho	Offices building	Effinergie +
Green buildings	Citevolia Fleury les	Offices building	HQE Effinergie +
Green buildings	Aubrais LILLENIUM Bureaux CC	Offices building	BREEAM mention Very Good
	La Duchère		· ·
Green buildings	Bureaux/Activités VILLEURBANNE	Offices building	BREEAM Very Good
Green buildings	Programme Bureaux / Labo	Offices building	BREEAM Very Good
Green buildings	Immeuble 3 Cubes Rovaltain Alixan	Offices building	Effinergie + Certivea
Green buildings	Strasbourg -Hautepierre	Offices building	BREEAM Very Good
Green buildings	Lyon - Le Flyer	Offices building	BREEAM Excellent
Green buildings	BIOT - Sophia Antipolis Arteparc	Offices building	HQE 9* (level excellent)
Green buildings	Bordeaux - Quai des Caps	Offices building	BREEAM Very Good
Green buildings	Dijon - Hôtel NAOS	Tourism - Hotel	BREEAM Very Good
Green buildings	Immeuble #V2 à Saint- Ouen	Offices buildings of 13 500 m ² .	- Effinergie + : BBC 2017 - Label low carbon E+/C- : Energy level 2 Carbon level 1 - HQE Bâtiment durable Neuf 2016 Excellent - BREEAM International New Construction Excellent
Green buildings	Rueil Malmaison - La Maréchalerie	Building of 49 housings of 2 864 m ² + 49 parking spaces	 Certification H&E profil A, option performance Effinergie+ (RT2012 - 10%) BiodiverCity
Green buildings	Vanves	Building of 50 housings of 2 858 m² + 54 parking spaces	- RT 2012 - 10% - Certified BEE - BiodiverCity
Green buildings	PB10 - Altiplano	Offices buildings of 53 000 m² located in La Defense undergoing heavy restructuring	- HQE Neuf 2016 Exceptionnal - BREEAM International New Construction 2016 Excellent - Effinergie +
Green buildings	Illumine	Offices buidings of 7 362 m² undergoing heavy restructuring	- BREEAM International New construction 2016 Excellent - WELL Gold
Renewable electricity	Photovoltaic plant of	Photovoltaic plant of Saint Eusèbe in Saône et	10,1 MW
generation Renewable electricity	Saint Eusèbe Migré wind farm	Loire with JPEE Migré wind farm in Charente maritime with	10,25 MW
generation Renewable electricity generation	FICAP - COGECAB	SERGIES Construction of a pellet production plant (FICAP) and a biomass cogeneration plant (COGECAB) in Bazancourt (51) with Européenne de	12 MWe
Renewable electricity	SPRITZ partnership with JPEE - Wind and solar	Biomasse and Dalkia Financing, construction and operation of wind and solar projects in France. First engaged	20,4 MW
generation	projects in France.	project based in Brinay in Cher.	Foster sustainable urban development and environmental
Soils decontamination	Investment Fund Brownfields 3	Investment Fund depolluter - developer	conservation: manage urban growth, prevent urban spread, reduce GHG emissions and preserve biodiversity
Accompanying the ageing of the population	RSS Black Swans	Health- Seniors' residence service (RSS)	Certification Habitat et Environnement (H&E)
Accompagnying the ageing of the population	RSS La Haie Vigne	Health- Seniors' residence service (RSS)	Certification Habitat et Environnement (H&E)
Accompagnying the ageing of the population	CARPENTRAS - RSS	Health- Seniors' residence service (RSS)	NF Habitat
Accompagnying the ageing of the population	BEAUVAIS - Rss Domitys	Health- Seniors' residence service (RSS)	NF Habitat
Accompagnying the ageing of the population	MONT DE MARSAN RSS	Health- Seniors' residence service (RSS)	NF HQE 6*
Accompagnying the ageing of the population	BRACON - Ehpad	Health- Seniors' residence service (RSS)	HQE Excellent
Accompagnying the ageing of the population	NARBONNE - RSS	Health- Seniors' residence service (RSS)	NF Habitat
Accompagnying the ageing of the population	St PIERRE D'OLERON - RSS Holisae	Health- Seniors' residence service (RSS)	NF Habitat
Accompagnying the ageing of the population	ST CYR L'ECOLE - RSS Villa Médicis	Health- Seniors' residence service (RSS)	NF Habitat
Accompagnying the ageing of the population	DUNKERQUE - RSS La Cantate	Health- Seniors' residence service (RSS)	NF Habitat

Sub-sectors	Operation	Description	Targeted performance
Access to digital	LOSANGE	Project company responsible for the design, establishment, operation, marketing and financing of high-speed public initiative networks in Grand Est territories. Concession of 35 years. 960,000 FTTH lines approx.	Coverage objective of the concerned territories: 100%
Access to digital	THD 59-62 (Cap Fibre)	Project company responsible for the design, establishment, operation, marketing and financing of high-speed public initiative networks in the Nord and Pas-de-Calais territories. Concession of 25 years. 800,000 FTTH lines approx.	Coverage objective of the concerned territories: 100%
Access to training	Simplon	Investment in Simplon.co, approved ESUS company, which designs and deploys training programs and ensures the professional integration of its learners, with free, short-term training courses recognized by the label "Grande Ecole du Numérique". They are intended for people away from employment, especially young jobseekers in sensitive territories. The company also pursues a gender equality goal.	- From 2 000 to 10 000 people trained per year (dropouts, unemployed, women) in 2023 - From 44 to 100 factories in France and abroad
Access to training	Ecoles de production	The "Fédération Nationale des Ecoles de Production » is a network of private, non-profit technical schools recognized by the State. It has 25 schools spread over 8 regions that prepare nearly 800 students for state vocational diplomas. Schools offer young people between the ages of 15 and 18 who are dropping out of school, qualifying and insertive courses based on a pedagogy of doing to learn. FNEP plans to open 58 new schools by 2023, more than 2,000 places created. the objective would cover 3% of the total volume of young school leavers in France.	Enable the future insertion of young people, aged at least 15, in difficulty with the traditional system of education.
Social Solidarity Economy	Fonds NovESS	Professional specialised investment fund ELTIF, with a 5-year investment period (2016-2021) Target sectors: all SSE companies within the meaning of the law of July 31, 2014 (association, cooperatives, mutual, foundation, commercial SSE companies, ESUS certification)	Emergence, scaling-up and activity diversification of SSE companies in France Final social goal: creation of activities and employments and socio-economic development of territories
Social housing	SOLIFAP	Society with Social Utility Companies certification (ESUS), which alongside Fondation Abbé Pierre accompagnies associative actors to support populations living without adequate housing,	Fight against inadequate housing and access to housing