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# TotalEnergies SE

***Independent auditors' reasonable assurance report on the  
information derived from the Total Tax Contribution produced for***

***the year ended December 31, 2021***



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## TotalEnergies SE

Registered office: 2, place Jean Millier – La Défense 6 – 92400 Courbevoie

### Independent auditors' reasonable assurance report on the information derived from the Total Tax Contribution produced for the year ended December 31, 2021

To the Chairman and Chief Executive Officer,

In response to your request, we have undertaken a mission in order to provide a reasonable assurance engagement on the information presented in the accompanying statement "Our Total Tax Contribution" of TotalEnergies SE (hereinafter the "**Company**"), for the financial year 2021 (hereinafter the "**Statement**").

### TotalEnergies SE's Responsibilities

Management of TotalEnergies SE is responsible for:

- The preparation of the Statement in accordance with the principles described in the basis of preparation (hereinafter the "Basis for Preparation") and based on the accounting ledgers and underlying data used to prepare the annual and consolidated financial statements of TotalEnergies SE, the statutory financial statements of the entities held directly or indirectly by TotalEnergies SE in 2021 (hereinafter the "**Company's Entities**"), and the internal control that it deems necessary for preparing the information presented in the Statement so that it is free from material misstatements, whether due to fraud or error.
- The compliance of the Basis of Preparation with legal and regulatory texts framework.

### Our Responsibilities

It is our responsibility to express a reasonable assurance conclusion on the compliance of the Statement, in all material respects, with the Basis of Preparation.

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 Statement as doing so may compromise our independence.



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## **Professional Standards Applied**

We performed a reasonable assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) *Assurance Engagements other than Audits or Reviews of Historical Financial Information*.

## **Our Independence and Quality Control**

We have complied with the independence and other ethical requirements of the *International Code of Ethics for Professional Accountants (including International Independence Standards)* issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firms apply International Standard on Quality Control 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

## **Summary of the Work we Performed as the Basis for our Assurance Conclusion**

A reasonable assurance engagement involves performing procedures to obtain evidence about the information in the Statement.

The nature, timing and extent of procedures selected depend on professional judgment, including the assessment of risks of material misstatement, whether due to fraud or error, in the Statement.

In making those risk assessments, we considered internal control relevant to the preparation of the Statement in order to determine the relevant appropriate procedures, and not to provide an opinion on the effectiveness of the internal control of the entity.

In carrying out our procedures, we:

- Obtained an understanding of your company's processes relevant to the preparation of the information presented in the Statement:
  - Conducting inquiries with Management
  - Gaining an understanding of the processes and testing their implementation for a sample of transactions
- Evaluated whether the processes used to prepare the Statement and described in the Basis of Preparation were compliant with the relevant legal and regulatory framework used.



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- Obtained an understanding of the source of the data in respect of paid and collected taxes (data available at Group level):
  - CbCR for income taxes
  - Consolidation accounting for taxes on production, payroll charges, tariffs and excise taxes
  - Obtained information on the basis of data reported by subsidiaries for other types of taxes to be reported as part of the Total Tax Contribution.
- Assessing the consistency of the perimeter presented in the Statement with the consolidation scope presented in the notes to the consolidated financial statements of TotalEnergies SE
- Performed substantive procedures and controls on the information presented in the Statement:
  - Verified the consistency of the classification of the various categories of taxes under the corresponding headings as well as the consistency with the generic categories of taxes collected and paid for a sample of entities explained in the section of the Tax Transparency Report relating to the worldwide tax contribution of the TotalEnergies Group;
  - Identified and tested the amounts declared for a sample of entities.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.



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## **Conclusion**

In our opinion, the information presented in the Statement was prepared, in all material respects, in accordance with the Basis for Preparation.

Paris-La Défense, April 24, 2023

The Independent Auditors,

KPMG S.A.

ERNST & YOUNG Audit

Jacques-François Lethu  
*Partner*

Eric Jacquet  
*Partner*

Laurent Vitse  
*Partner*

Stéphane Pédrón  
*Partner*

## Basis of preparation for the Total tax contribution assessment

We made payments to tax authorities in approximately 100 countries in respect of profits, employment, production and sales.

The Total Tax Contribution is a measure of all the taxes that a company pays, whether borne or collected.

Consistent with the Global Reporting Initiative on tax (GRI 207) and the World Economic Forum report Measuring Stakeholder Capitalism of September 2020, reporting of total tax paid, provides meaningful information on the company's contribution to governmental revenues through the different forms of taxation imposed on it.

The Total Tax Contribution includes both taxes borne and taxes collected. The taxes borne are a direct cost for the company. Taxes collected are levied by a company and discharged to the governments, but they are a final cost for others, such as employment tax collected from employees, excise duties collected from customers or withholding tax collected from suppliers.

### Scope

As an improvement to 2019-2020 report which has been published by the Company in 2022, 2021 Total Tax Contribution aggregates taxes borne and collected by all our consolidated entities.

### Elements of the TTC and associated definitions

#### PROFIT TAXES

According to internationally recognized tax standards, (e.g., definitions provided by the OECD), profit taxes generally include taxes levied on net profits (i.e., gross income minus allowable tax reliefs). However, some taxes which meet this definition may be classified differently in the Company's Financial Statements following the IFRS accounting standards guidance. In this report, for the sake of consistency, we have applied the same classification as in our Financial Statements. Corporate income taxes are the main type of profit taxes.

#### PRODUCTION TAXES

Production taxes include taxes on the production of oil, gas and electricity. Consistent with the above developments on profit taxes, we have applied in the present report the same classification of production taxes as under our Financial Statements, following the IFRS standards' guidance (even though some production taxes could have been viewed as profit taxes under other standards).

#### EMPLOYMENT TAXES

Employment taxes include all taxes and social contributions in relation to the employment of staff. This covers both employment taxes and contributions which are borne by the company and those which are the cost of the employee and collected by TotalEnergies through the payroll.

#### SALES TAXES

Sales taxes, excise duties and other product taxes are levied on the sale of goods and services. These are very significant for TotalEnergies because we collect taxes from our customers as they purchase energy by way of value added tax and excise duties.

#### OTHER TAXES

Other taxes include all the other types of taxes, such as taxes on property transactions and ownership.

#### Process details

Taxes are reported on a cash basis to the extent feasible, i.e., at the time taxes are paid out and tax refunds received. We report refunds as negative amounts in the period we receive them.

Substantial differences between tax paid and tax accrued may arise, as tax paid is generally assessed on prior years' income, while tax accrued is assessed on current year income.

We report internally our total tax contribution on a country basis for all subsidiaries that are part of our consolidated group for financial reporting purposes (i.e., that the Company controls) and our permanent establishments. For purposes of the tax transparency report, we report our total tax contribution on a global and regional basis. For subsidiaries in which we own less than a 100% interest, our total tax contribution represents only our share of taxes paid and collected.

All amounts are rounded to the nearest \$1 million.

The data we share comes either from our financial reporting systems (this is the case of employment taxes, corporate income tax paid and excise duties), our extractive industries payments-to-governments report (production taxes) or was collected directly from our affiliates (all the other miscellaneous taxes and levies). Taxes extracted from our financial reporting systems or our payments-to-governments report are subject to our general financial controls and processes.

Total Tax Contribution data is subject to internal review and third-party assurance by our external auditors, KPMG and EY.

TTC 2021 by regions		
m\$	TTC borne	TTC collected
America	781	196
Europe & Central Asia	4 244	29 064
Africa	2 274	2 160
Middle East & Northern Africa	6 126	530
Asia Pacific	592	109
<b>Total</b>	<b>14 017</b>	<b>32 058</b>

TTC 2021 by categories					
Taxes borne	m\$	%	Taxes collected	m\$	%
Production taxes	6 248	44,6%	Excise duties	21 023	65,6%
Profit taxes	4 309	30,7%	Sales taxes	7 025	21,9%
Product taxes	289	2,1%	Other taxes	4 010	12,5%
Employment taxes	2 260	16,1%			
Other taxes	910	6,5%			
<b>Total</b>	<b>14 017</b>	<b>100%</b>	<b>Total</b>	<b>32 058</b>	<b>100%</b>