

PricewaterhouseCoopers Audit
63, rue de Villiers
92208 Neuilly-sur-Seine Cedex
S.A.S. au capital de € 2 510 460
672 006 483 R.C.S. Nanterre

Commissaire aux Comptes
Membre de la compagnie
régionale de Versailles et du
Centre

ERNST & YOUNG Audit
Tour First TSA 14444
92037 Paris-La Défense
Cedex
S.A.S. à capital variable
344 366 315 R.C.S.
Nanterre

Commissaire aux Comptes
Membre de la compagnie
régionale de Versailles et du
Centre

TotalEnergies SE

Reasonable assurance report from the Statutory Auditors on a selection of information included in the Total Tax Contribution for the year ended December 31, 2022

TotalEnergies SE

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

Reasonable assurance report from the Statutory Auditors on a selection of information included in the Total Tax Contribution for the year ended December 31, 2022

To the Chairman and Chief Executive Officer,

In our capacity of Statutory Auditors of TotalEnergies SE (hereinafter the “Company”) and in accordance with your request, we have undertaken a reasonable assurance engagement on a selection of information relating to the Total Tax Contribution for the year ended December 31, 2022 (hereinafter the “Identified Information”) presented in the accompanying document named “Basis of preparation for the Total Tax Contribution assessment” (hereinafter the “Statement”) and in the section 3 of the “Tax Transparency Report 2022-2023” of the Company (hereinafter the “Tax Transparency Report”).

Our assurance does not extend to information in respect of earlier periods or to any other information not included in the Identified Information.

Our reasonable Assurance Opinion

In our opinion, the Identified Information set out in the Statement for the year ended December 31, 2022 is prepared, in all material respects, in accordance with the basis of preparation described in the Statement.

Understanding how the Company has Prepared the Identified Information

The Identified Information needs to be read and understood together with the basis of preparation described in the Statement relating to the year ended December 31, 2022 (hereinafter the “Reporting Framework”), which the Company has used to prepare the Identified Information.

The Company’s Responsibilities

Management of the Company is responsible for:

- selecting or establishing suitable criteria for preparing the Identified Information, taking into account, if any, applicable laws and regulations related to reporting the Identified Information;
- the preparation of the Identified Information in accordance with the Reporting Framework;
- designing, implementing and maintaining internal control over information relevant to the preparation of the Identified Information that it is free from material misstatements, whether due to fraud or error.

Our Responsibilities

We are responsible for:

- planning and performing the engagement to obtain reasonable assurance about whether the Identified Information is free from material misstatement, whether due to fraud or error;
- forming an independent opinion, based on the evidence we have obtained; and
- reporting our opinion to the Chairman and Chief Executive Officer of the Company.

As we are engaged to form an independent opinion on the Identified Information as prepared by management, we are not permitted to be involved in the preparation of the Identified Information as doing so may compromise our independence.

Our work, undertaken in the context of this reasonable assurance report on the Identified Information, is not intended to provide any assurance as to the compliance of the Identified Information with all applicable tax regulations in the countries in which the Company operates.

Professional Standards Applied

We performed our reasonable assurance engagement in accordance with the International Standard on Assurance Engagements 3000 (Revised), *Assurance Engagements other than Audits or Reviews of Historical Financial Information* issued by the International Auditing and Assurance Standards Board.

Our Independence and Quality Control

We have complied with the independence and other ethical requirements of the French Code of Ethics for Statutory Auditors (*Code de Déontologie*) as well as the provisions set forth in Article L.821-28 of the French Commercial Code (*Code de Commerce*) and the *International Code of Ethics for Professional Accountants (including International Independence Standards)* issued by the International Ethics Standards Board for Accountants (IESBA Code) 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 Management 1, which requires the firm to design, implement and operate a system of quality management including policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Our work was carried out by an independent and multidisciplinary team with experience in tax transparency and assurance.

Summary of the Work we Performed as the Basis for our Assurance Opinion

A reasonable assurance engagement involves performing procedures to obtain evidence about the Identified Information. 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 Identified Information. In making those risk assessments, we considered internal control relevant to the Company's preparation of the Identified Information. A reasonable assurance engagement also includes:

- evaluating the suitability in the circumstances of the Company's use of the Reporting Framework;
- evaluating the appropriateness of measurement and evaluation methods, reporting policies used and the reasonableness of estimates made by the Company; and
- evaluating the disclosures in, and overall presentation of, the Identified Information.

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

Neuilly-sur-Seine and Paris-La Défense, June 26, 2024

The Statutory Auditors,

PricewaterhouseCoopers Audit

ERNST & YOUNG Audit

Olivier Lotz
Partner

Laurent Vitse
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 or excise duties collected from customers.

Scope

2022 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.

21/06/2024



TTC 2022 by regions		
m\$	TTC borne	TTC collected
America	1 525	270
Europe & Central Asia	12 983	27 827
Africa	3 437	1 951
Middle East & Northern Africa	12 796	409
Asia Pacific	665	93
Total	31 406	30 548

TTC 2022 by categories					
Taxes borne	m\$	%	Taxes collected	m\$	%
Production taxes	13 550	43,1%	Excise duties	17 688	57,9%
Profit taxes	14 348	45,7%	Sales taxes	9 562	31,3%
Product taxes	340	1,1%	Other taxes	3 298	10,8%
Employment taxes	2 221	7,1%			
Other taxes	946	3,0%			
Total	31 406	100%	Total	30 548	100%

21.06.2024

