

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name TotalEnergies SE		2 Issuer's employer identification number (EIN) 98-0227345	
3 Name of contact for additional information Investor Relations	4 Telephone No. of contact +33 1 47 44 46 46	5 Email address of contact ir@totalenergies.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 2, place Jean Millier, La Défense 6		7 City, town, or post office, state, and ZIP code of contact 92400 Courbevoie, France	
8 Date of action December 8, 2025		9 Classification and description TotalEnergies ADRs and Ordinary Shares	
10 CUSIP number 89151E109	11 Serial number(s) N/A	12 Ticker symbol TTE	13 Account number(s) N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► See attached.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► See attached.


16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► See attached.

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► See attached.

18 Can any resulting loss be recognized? ► See attached.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► See attached.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.				
	Signature ► 		Date ► <u>Jan, 13, 2026</u>		
Paid Preparer Use Only	Print your name ► <u>N. MOGETTI</u>		Title ► <u>SVP Tax</u>		
	Print/Type preparer's name		Preparer's signature		Date
	Firm's name ►		Firm's EIN ►		Check <input type="checkbox"/> if self-employed PTIN
	Firm's address ►		Phone no.		

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

TotalEnergies SE
EIN: 98-0227345
Attachment to Form 8937 – Part II
Report of Organizational Actions Affecting Basis of Securities

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”),¹ and includes a general summary regarding the application of certain United States (“U.S.”) federal income tax laws and regulations related to the effects of a Repositioning (as defined below) on certain securities held by U.S. taxpayers. The information contained herein does not constitute tax advice and does not purport to be complete or describe the tax consequences that may apply to particular persons or categories of persons. You should consult your own tax advisor regarding the particular consequences of any Repositioning to you, including the applicability and effect of all U.S. federal, state, local and foreign tax laws.

Line 14 – Describe the organizational action and, if applicable, the date of the action or the date against which shareholders’ ownership is measured for the action.

Effective December 8, 2025, TotalEnergies SE (“**TotalEnergies**”) terminated its American Depositary Receipt (“**ADR**”) program. From termination, the ADRs were converted into TotalEnergies ordinary shares, which can be traded on the NYSE. The TotalEnergies ordinary shares listed on Euronext and on the NYSE constitute a single, fully fungible class of shares. As a result, from the conversion date onward, shareholders (other than shareholders domiciled in France) may transfer their ordinary shares between the French market (where the central securities depository for the ordinary shares is Euroclear France) and the U.S. market (where the central securities depository for the ordinary shares is the Depositary Trust Company), and vice versa (any such transfer, a “**Repositioning**”). TotalEnergies ordinary shares are now listed on Euronext Paris, Euronext Brussels, the London Stock Exchange, and the NYSE.

The terms of the ordinary shares and the rights attached to the ordinary shares remain the same regardless of the market on which they are traded. However, some of the mechanical and procedural elements unique to each exchange or central securities depository could result in certain differences for holders depending on the market (and thus the relevant central securities depository) in which the ordinary shares are held. For example, dividends on an ordinary share repositioned from the French market to the U.S. market are payable in U.S. dollars, rather than Euros, based on the Euro to U.S. dollar exchange rate communicated by TotalEnergies, and the record date and payment date for dividends might differ depending on the rules and requirements for each market.

¹ Unless otherwise specified herein, all “Section” references are to the Code.

Line 15 – Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis.

It is possible that a Repositioning might be viewed as a non-event for U.S. federal income tax purposes, constitute a “reorganization” within the meaning of Section 368(a)(1)(E) (a “**Recapitalization**”), or result in an exchange described in Section 1036 (a “**Section 1036 Exchange**”). If a Repositioning constituted a Recapitalization or a Section 1036 Exchange, each repositioned TotalEnergies ordinary share would, solely for U.S. federal income tax purposes, be deemed surrendered in exchange for an ordinary share deemed received, despite no such exchange occurring for non-tax purposes. Provided a Repositioning constitutes a Recapitalization or results in a Section 1036 Exchange, the tax basis in each TotalEnergies ordinary share deemed received by a shareholder in exchange for an ordinary share deemed surrendered pursuant to such Repositioning will be the same as such holder’s tax basis in such ordinary share deemed surrendered.

In addition, if TotalEnergies were to be classified as a passive foreign investment company (“**PFIC**”) under Section 1297, then Sections 1291–1298 would be applicable and could require the shareholder to make additional basis adjustments. Holders of TotalEnergies ordinary shares should consult their own tax advisors regarding the application of the PFIC rules.

Line 16 – Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates.

Provided a Repositioning constitutes a Recapitalization or results in a Section 1036 Exchange, each holder’s aggregate tax basis in its TotalEnergies ordinary shares deemed received in such Repositioning will remain the same immediately after the Repositioning as such holder’s aggregate basis in its repositioned ordinary shares immediately before the Repositioning.

Line 17 – List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.

Section 354, Section 358, and Section 368(a); Section 1036.

In addition, if TotalEnergies were to be classified as a PFIC under Section 1297, then Sections 1291–1298 would be applicable. Holders of TotalEnergies ordinary shares should consult their own tax advisors regarding the application of the PFIC rules.

Line 18 – Can any resulting loss be recognized?

Provided the Repositioning constituted a Recapitalization or resulted in a Section 1036 Exchange, generally, no loss should be recognized by a shareholder as a result of a Repositioning.

Line 19 – Provide any other information necessary to implement the adjustment, such as the reportable tax year.

A Repositioning generally is reportable in the taxable year in which such Repositioning occurs, provided such Repositioning constituted a Recapitalization or resulted in a Section 1036 Exchange. Holders of TotalEnergies ordinary shares should consult their own tax advisors regarding the reportable tax year and their tax reporting obligations.

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