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Commissaire aux Comptes
Membre de la compagnie
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344 366 315 R.C.S.
Nanterre

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

TotalEnergies SE

***Statutory auditors' reasonable assurance report on the identified information
included in section 3 of TotalEnergies SE's Tax Transparency Report for the
year ended December 31, 2024***

TotalEnergies SE

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

Statutory auditors' reasonable assurance report on the identified information included in section 3 of TotalEnergies SE's Tax Transparency Report for the year ended December 31, 2024

To the Chairman and Chief Executive Officer,

Reasonable assurance opinion

In our capacity as statutory auditors of TotalEnergies SE (the "Company") and in response to your request, we have performed a reasonable assurance engagement on the selected information of the Company listed below, as included in section 3 of the 2024 "tax transparency report" of the Company (the "Tax Transparency Report") and presented in the accompanying document entitled "Basis of preparation for the Total Tax Contribution assessment" for the year ended December 31, 2024 ("the Identified Information"):

- Taxes borne for a total amount of 27 014 MUSD, of which:
 - By categories:
 - Production taxes for a total amount of 12 025 MUSD
 - Profit taxes for a total amount of 10 551 MUSD
 - Employment taxes for a total amount of 2 504 MUSD
 - Other taxes for a total amount of 1 934 MUSD
 - By regions:
 - America for a total amount of 1 772 MUSD
 - Europe & Central Asia for a total amount of 10 473 MUSD
 - Africa for a total amount of 2 899 MUSD
 - Middle East & Northern Africa for a total amount of 11 450 MUSD
 - Asia Pacific for a total amount of 420 MUSD
- Taxes collected for a total amount of 29 963 MUSD, of which:
 - By categories:
 - Excise duties for a total amount of 18 940 MUSD
 - Sales taxes for a total amount of 8 052 MUSD
 - Other taxes for a total amount of 2 970 MUSD
 - By regions:
 - America for a total amount of 194 MUSD
 - Europe & Central Asia for a total amount of 26 469 MUSD
 - Africa for a total amount of 2 815 MUSD
 - Middle East & Northern Africa for a total amount of 378 MUSD
 - Asia Pacific for a total amount of 106 MUSD

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

Moreover, 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.

In our opinion, the Identified Information is prepared, in all material respects, in accordance with the criteria described in the accompanying document entitled "Basis of preparation for the Total Tax Contribution assessment" (the "Criteria").

Basis for opinion

We conducted our reasonable assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements other than audits or reviews of historical financial information* (“ISAE 3000 (Revised)”), issued by the International Auditing and Assurance Standards Board.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our responsibilities under this standard are further described in the Statutory Auditors’ responsibilities section of our report.

Our independence and quality management

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), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

We also apply International Standard on Quality Management 1, which requires designing and implementing a system of quality management which includes policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

This engagement was conducted by a multidisciplinary team including assurance practitioners and experienced staff in tax transparency.

Responsibilities for the Identified Information

The Company’s Management is responsible for:

- preparing the Identified Information in accordance with the Criteria;
- designing, implementing and maintaining such internal control as Management determines is necessary to enable the preparation of the Identified Information, in accordance with the Criteria, and that is free from material misstatement, whether due to fraud or error;
- selecting and applying of appropriate reporting methods and making assumptions and estimates that are reasonable in the circumstances.

Statutory auditors’ responsibilities

Our responsibility is to plan and perform the assurance engagement to obtain reasonable assurance about whether the Identified Information is free from material misstatement, whether due to fraud or error, and to issue an assurance report that includes our opinion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the Identified Information.

As part of a reasonable assurance engagement in accordance with ISAE 3000 (Revised) we exercise our professional judgement and maintain professional scepticism throughout the engagement. We also:

- determine the suitability in the circumstances of the Company’s use of the Criteria, as the basis for the preparation of the Identified Information;
- perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify and assess the risks of material misstatement, whether due to fraud or error, but not for the purpose of expressing an opinion on the effectiveness of the Company’s internal control;
- design and perform procedures responsive to the assessed risks of material misstatement of the Identified Information. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Neuilly-sur-Seine and Paris-La Défense, March 24, 2026

The Statutory Auditors

PricewaterhouseCoopers Audit

ERNST & YOUNG Audit

Olivier Lotz
Partner

Yvon Salaün
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

2024 Total Tax Contribution aggregates taxes borne and collected by all our fully 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.

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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 fully consolidated 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.

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.

24/03/2026
N. Magnetto


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TTC 2024 by regions		
m\$	TTC borne	TTC collected
America	1 772	194
Europe & Central Asia	10 473	26 469
Africa	2 899	2 815
Middle East & Northern Africa	11 450	378
Asia Pacific	420	106
Total	27 014	29 963

TTC 2024 by categories					
	m\$	%	Taxes collected	m\$	%
Taxes borne					
Production taxes	12 025	44,5%	Excise duties	18 940	63,2%
Profit taxes	10 551	39,1%	Sales taxes	8 052	26,9%
Employment taxes	2 504	9,3%	Other taxes	2 970	9,9%
Other taxes	1 934	7,2%			
Total	27 014	100%	Total	29 963	100%

24/03/2026



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