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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**  
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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

***Statutory auditors' reasonable assurance report on the identified information  
included in section 4 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 4 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 4 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 Country-by-Country Reporting" for the year ended December 31, 2024 ("the Identified Information"):

- Third party revenue for a total amount of 225 492 301 KUSD
- Related party revenue for a total amount of 278 198 129 KUSD
- Total revenue for a total amount of 503 690 430 KUSD
- Profit (loss) before tax for a total amount of 23 353 486 KUSD
- Corporate income taxes paid/(refunded) for a total amount of 10 598 287 KUSD
- Corporate income tax accrued for a total amount of 10 208 694 KUSD

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 Country-by-Country Reporting" (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 behavior.

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.

TotalEnergies SE

2, place Jean Millier - La Défense 6 - 92400 Courbevoie

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, that is free from material misstatement, whether due to fraud or error; and
- selecting and applying 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

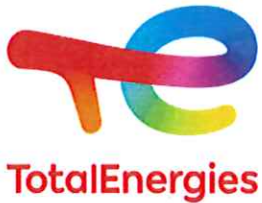
The Statutory Auditors

PricewaterhouseCoopers Audit

ERNST & YOUNG Audit

Olivier Lotz  
*Partner*

Yvon Salaün  
*Partner*



## Basis of preparation for the Country-by-Country Reporting

Since 2017, pursuant to article 223 quinquies C of the French tax code, TotalEnergies prepares and files each year with the French tax authorities a Country-by-Country Reporting (CbCR) with aggregate data per country on profit, income taxes paid and accrued and key indicators of economic activity.

The CbCR data covers all entities over which TotalEnergies has control, whether or not they are consolidated, irrespective of their activity (i.e., extractive, or not). It covers all fully consolidated entities and non-consolidated entities held more than 50%-held directly or indirectly. The investments accounted for under the equity method are out of scope.

Associated reporting obligations are further codified under Article 46 quarter-0 YE of Annex III to the tax code. CbCR for financial year N is filed with the French revenue authorities by the end of the financial year N+1.

The below details the process to assess the CbCR data in our 130 countries of operations.

### Data reported under the CbCR and associated definitions

#### STATED CAPITAL AND ACCUMULATED EARNINGS

The CbCR template shows the amount invested in a company as share capital and the amount of earnings (or losses) accrued over time. These totals are aggregated so the stated capital and accumulated earnings invested through a sequence of companies can be counted more than once.

#### REVENUE

The CbCR template contains revenues split in two categories:

- Third-party revenues: which are revenues generated from transactions with independent parties; and
- Related party revenues: which are revenues generated from transactions with the affiliates of the Company.

#### TANGIBLE ASSETS

The CbCR template provides a total of infrastructure investments in each country. This represents property, plant and machinery in the country but does not include any intangible assets.

#### CORPORATE INCOME TAX (CIT) PAID AND ACCRUED

The classification of profit taxes follows the presentation applied in our financial statements.

The CbCR template includes two CIT amounts that may be significantly different: CIT paid (in cash or in hydrocarbon during the year) and CIT accrued, which both rely on data from the consolidated financial statements or individual financial statements for non-consolidated entities.

CIT accrued reflects the CIT liability determined to be payable (recoverable) in respect of the taxable income (loss) for the current year. CIT paid is made of the variation of CIT liability between the closing date of year N and year N-1.

None of them include deferred taxes. Withholding taxes on dividends payments are reported in the jurisdiction of the payor and withholding taxes on intercompany interest payments are reported in the jurisdiction of the recipient.

#### PROFIT BEFORE TAX

Profit before tax is based on TotalEnergies consolidated financial statements or individual financial statements for non-consolidated entities. This is different to the profit used for the corporate income tax calculation which needs to be adjusted in accordance with the tax legislation in effect in the relevant country.

The profit included in the CbCR template can thus vary significantly from the taxable income driving corporate income taxes paid in each country.

Profit before tax includes gains and losses on sales of assets (incl. equity gains). It also includes intercompany depreciation and impairment (losses and reversals) on equity.

#### EMPLOYEES

The number of employees provides an indicator of activity within the country.

In case of personnel seconded from one country to another, employees are reported in their country of secondment (i.e. where they actually work). The number of employees reported does not include personnel of our subcontractors.

Not all activities are equally capital and labor intensive. For instance, in the Exploration and Production segment of activity, assets operated by our partners require less personnel than assets operated by TotalEnergies.

#### Process details

Data is reported in USD in the CbCR filed with the French tax authorities (but in thousands of USD in the Tax Transparency Report). Tax refunds are reported as negative amounts, as are losses.

Data is taken from the consolidated financial statements for consolidated entities (from the accounting consolidation IT system), and from the statutory accounts for non-consolidated entities. Number of employees is provided by HR of each operational branch.

Data sources are consistent from one year to the next (subject to some exceptions, e.g., changes in the scope of consolidation).

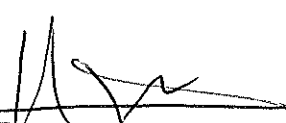
Limited adjustments are done, provided they are justified. All such adjustments are substantiated and documented.

Intermediary accounting consolidation levels are broken down by country.

Where a company is incorporated in one country but has operations in another country, the stated capital and retained earnings are reported in the country of incorporation of the head office; all other financial data are reported in the country of the branch (i.e., country of operations).

Consistency checks and internal control are performed on the data.

14/07/2026  
N. Moschetti



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TAX JURISDICTION	ACTIVITIES	THIRD PARTY REVENUE	RELATED PARTY REVENUE	TOTAL REVENUE	PROFIT (LOSS) BEFORE TAX	Corporate income taxes paid/ (refunded)	Corporate income taxes accrued	Stated capital	accumulated earnings	Number of employees	Tangible assets
<b>EU jurisdictions</b>											
Austria	MS	186 388	1 848	188 235	6 292	2 446	1 561	864	4 274	53	3 239
Belgium	GRP - MS - RC	16 473 101	18 077 366	34 550 467	1 276 919	132 094	89 791	5 981 781	3 553 302	4 052	2 774 132
Bulgaria	EP - MS	32 908	1 403	34 311	1 167	400	455	556	106	34	13 316
Croatia	MS	19 305	0	19 305	1 068	232	182	89	710	3	288
Cyprus	EP - GRP	0	0	0	-7 659	0	0	4	64	9	218 233
Czech Republic	GRP - MS - RC	914 692	19 493	934 185	22 370	676	6 561	11 074	1 756	1 417	61 513
Denmark	EP - MS - SCC	80 596	1 006 461	1 087 058	459 767	70 203	33 722	69 351	3 465 950	1 128	2 652 985
Finland	MS	69 185	5 165	74 351	3 328	105	343	5 128	29 132	74	17 204
France	EP - GRP - MS - RC - OT - SCC	52 577 894	63 768 463	116 346 357	-226 992	101 328	142 807	59 865 834	69 095 358	37 369	8 825 474
Germany	EP - GRP - MS - RC	17 247 640	21 018 213	38 265 853	-36 561	791 322	50 365	801 681	3 085 980	4 437	1 351 406
Greece	EP - MS	109 425	9 655	119 080	17 695	7 255	6 546	27 226	46 773	106	309 438
Hungary	MS	140 054	967	141 021	5 662	467	518	1 681	88	50	14 418
Ireland	MS - SCC	5 133	1 711	6 844	-202	28	33	31 167	27 782	0	0
Italy	EP - GRP - MS - RC	827 305	335 816	1 163 121	160 090	9 693	28 934	13 336	12 711	683	1 679 146
Lithuania	MS	49 689	0	49 689	2 930	380	680	3 761	4 109	48	819
Luxembourg	MS	1 086 957	-3 247	1 083 710	6 242	2 473	3 302	51 991	3	27	4 763
Malta	RC	13	21 691	21 704	3 218	2 127	1 308	12	4 078	219	5 043
Poland	MS - RC - GRP	1 114 238	118 010	1 232 248	5 834	3 983	4 533	114 179	66 945	7 225	360 644
Portugal	MS - RC - GRP	297 768	73 622	371 391	56 007	29 254	19 941	6 997	20 649	2 454	474 794
Romania	MS - RC - SCC	228 321	65 960	294 281	15 501	2 364	3 410	32 089	415	1 318	25 444
Slovakia	MS	25 279	719	25 998	2 423	568	561	582	18 142	11	4 730
Slovenia	MS	50 564	832	51 397	1 311	300	337	226	557	7	76
Spain	GRP - MS - RC	2 759 881	1 167 274	3 927 155	83 769	14 907	11 332	191 004	73 353	1 820	597 758
Sweden	GRP - MS	207 596	6 756	214 351	30 017	7 529	7 621	152	675	400	24 003
The Netherlands	EP - GRP - MS - RC - SCC	2 708 383	1 293 268	4 001 651	556 351	186 253	240 588	27 595 072	10 961 368	551	389 515

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TAX JURISDICTION	ACTIVITIES	THIRD PARTY REVENUE	RELATED PARTY REVENUE	TOTAL REVENUE	PROFIT (LOSS) BEFORE TAX	Corporate income taxes paid/ (refunded)	Corporate income taxes accrued	Stated capital	accumulated earnings	Number of employees	Tangible assets
<b>Non-cooperative jurisdictions</b>											
Bahamas	EP	0	0	0	0	0	0	290 542	-434 078	0	0
Bermuda	EP - GRP	5 000	0	5 000	-34 000	0	0	0	-226 692	0	0
Eswatini	MS	74 833	382	75 215	2 565	819	1 037	0	5 878	12	10 856
Fiji	MS	225 215	17 768	242 983	6 219	0	1 777	2 584	15 504	110	43 927
Malaysia	EP - GRP	24 158	0	24 158	-15 038	6 053	3 000	1 080 000	86 000	327	1 172 117
Russia	EP - GRP - MS	2 165	0	2 165	3 247	0	14	0	0	31	0
Turkey	MS - RC	123 620	110 122	233 743	10 638	1 891	1 093	4 215	16 046	726	13 146
Vietnam	EP - MS - GRP	164 538	77	164 615	5 734	775	955	33 644	-2 241	507	59 455
<b>Other countries with an extractive activity</b>											
Algeria	EP - MS	687 367	314 469	1 001 835	422 709	97 289	137 086	2 235	17 451	207	591 843
Angola	EP - GRP - MS	246 832	4 152 542	4 399 374	1 806 632	657 888	698 868	772 549	-593 533	1 553	7 569 776
Argentina	EP - GRP - MS	1 192 803	5 680	1 198 483	366 304	4 658	94 578	56 282	75 232	1 229	1 378 695
Australia	EP - GRP - MS	1 918 417	1 117 161	3 035 578	535 399	8 817	67 320	3 523 456	-1 516 221	112	7 669 880
Azerbaijan	EP	205 000	64 000	269 000	47 000	0	0	0	0	25	1 029 000
Bolivia	EP	245 000	2 000	247 000	53 000	0	0	0	0	138	200 000
Brazil	EP - GRP - MS - RC	1 238 751	4 004 613	5 243 364	1 439 079	327 407	277 143	2 284 057	407 242	4 150	10 940 746
Brunei Darussalam	EP	93 000	24 000	117 000	53 000	41 382	33 000	0	0	0	0
China	EP - GRP - MS - RC	1 658 563	75 979	1 734 542	153 395	42 399	49 187	330 599	-9 976	4 694	680 376
Egypt	EP - GRP - MS	186 436	-297	186 139	97 570	22	48 540	3 877	59 672	78	132 504
Gabon	EP - MS	410 320	455 231	865 551	164 415	52 624	60 850	85 980	1 240 271	343	1 611 769
Guyana	EP	0	0	0	-4 000	0	0	0	0	0	0
Indonesia	EP - MS	42 701	88	42 789	484	7 050	2 030	38 409	-41 708	93	13 319
Iraq	EP	21 000	652 000	673 000	368 000	45 290	71 000	0	0	587	475 000
Kazakhstan	EP - MS	99 968	1 733 558	1 833 526	343 273	593	634	19 275	-15 876	107	8 240 551
Kenya	EP - MS - GRP	1 964 928	136 432	2 101 360	31 197	11 154	8 040	196 528	344 755	384	245 438
Lebanon	EP - MS	666 859	128	666 987	-1 895	15	19	5 008	-40 050	219	46 041
Libya	EP	578 000	1 812 000	2 390 000	751 000	453 394	453 000	0	0	31	712 000
Mexico	EP - GRP - MS - RC	737 319	57 802	795 121	-86 129	393	3 221	113 698	-474 728	7 152	127 719

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TAX JURISDICTION	ACTIVITIES	THIRD PARTY REVENUE	RELATED PARTY REVENUE	TOTAL REVENUE	PROFIT (LOSS) BEFORE TAX	Corporate income taxes paid/ (refunded)	Corporate income taxes accrued	Stated capital	accumulated earnings	Number of employees	Tangible assets
Mozambique	EP - MS - GRP	241 890	42 009	283 899	-5 668	376	1 034	2 976 505	4 590	516	3 247 787
Namibia	EP - MS	181 323	2 000	183 323	-24 743	1 201	1 255	8 049	2 383	85	592 811
Nigeria	EP - MS	1 644 127	3 083 696	4 727 823	2 047 300	1 062 679	1 339 229	257 233	5 044 019	2 217	7 029 999
Norway	EP - GRP - MS	594 018	5 900 540	6 494 558	4 380 366	3 547 847	3 522 426	370 339	204 433	96	4 827 914
Oman	EP - GRP	50 565	896 324	946 889	114 086	10 411	6 999	1 326	-1 261	32	55 750
Papua New Guinea	EP	0	0	0	2 000	0	0	1 000	-120 000	192	917 000
Qatar	EP	742 000	145 000	887 000	351 918	159 356	177 000	0	0	210	766 000
Republic of Congo	EP - MS	635 942	1 495 223	2 131 165	723 784	156 388	26 063	1 662 638	1 037 770	833	3 683 934
Sao Tome and Principe	EP	0	0	0	-6 000	0	0	0	0	0	0
Suriname	EP	1 000	0	1 000	-36 000	0	0	0	0	51	1 422 000
Senegal	EP - MS	693 681	199 579	893 260	11 696	6 060	6 430	20 050	4 162	268	70 187
South Africa	EP - GRP - MS	4 671 873	114 861	4 786 735	-769 778	6 662	87 173	63 071	524 512	799	367 859
Thailand	EP - MS - RC	47 684	12 674	60 359	26 376	25 134	6 675	3 178	3 231	81	36 183
Uganda	EP - MS	549 907	-533	549 374	-7 290	5 215	10 088	51 306	21 948	946	4 208 852
United Arab Emirates	EP - GRP - MS - SCC	323 496	10 959 746	11 283 242	1 438 950	70 355	72 044	306 473	2 000	266	6 150 712
United Kingdom	EP - GRP - MS - RC	9 044 422	3 334 010	12 378 432	1 643 390	1 350 092	1 306 901	4 761 532	5 067 153	1 887	1 739 865
United States	EP - GRP - MS - RC - SCC	17 603 419	29 444 151	47 047 569	-1 377 186	172 415	-72 686	21 820 813	2 344 642	6 342	9 425 156
<b>Rest of the world</b>		<b>78 441 842</b>	<b>100 841 668</b>	<b>179 283 510</b>	<b>5 873 940</b>	<b>897 798</b>	<b>1 050 240</b>	<b>6 833 253</b>	<b>12 455 007</b>	<b>15 235</b>	<b>4 589 598</b>
<b>Total</b>		<b>225 492 301</b>	<b>278 198 129</b>	<b>503 690 430</b>	<b>23 353 486</b>	<b>10 598 287</b>	<b>10 208 694</b>	<b>142 785 545</b>	<b>115 981 813</b>	<b>116 366</b>	<b>111 904 147</b>

V. Magnetti  
24/03/2026

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