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Commissaire aux Comptes  
Membre de la compagnie  
régionale de Versailles et du  
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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 Report on profit and production taxes for the year ended December 31, 2023***

## 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 Report on profit and production taxes for the year ended December 31, 2023

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 Report on profit and production taxes for the year ended December 31, 2023 (hereinafter the “Identified Information”) presented in the accompanying document named “Basis of preparation for the profit and production taxes reporting” (hereinafter the “Statement”) and in the section 5 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, 2023 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, 2023 (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

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



## Basis of preparation for the profit and production taxes reporting

We disclose in this reporting the breakdown of our 2022 and 2023 accrued corporate income tax (CIT) and production taxes per country. The scope of countries and the data included in this report are detailed below:

### 1. Scope of countries :

The breakdown is provided for the same countries as in the other chapters of the Tax Transparency Report 2022-2023 (the "Tax Transparency Report").

### 2. Scope of entities and source of data :

The scope of entities only includes consolidated entities.

The amounts of CIT accruals are sourced from the Company's accounting consolidation IT system. Limited adjustments have been done. All adjustments are substantiated and documented.

The amounts of production taxes accruals are consistent with our IFRS Financial Statements and with our Universal Registration Document.

Internal consistency checks and controls have been performed.

### 3. 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.

CIT accruals reflect the CIT liability determined to be payable (recoverable) in respect of the taxable income (loss) for the current year. CIT accruals should be distinguished from CIT payments which are made of the variation of CIT liability between the closing date of year N and year N-1.

CIT accruals do not include deferred taxes.

#### PRODUCTION TAXES

Production taxes include taxes on the production of oil and gas. Consistent with the above developments on profit taxes, we have applied in the present report the same classification of production taxes as in our audited Financial Statements, following the IFRS standards' guidance.

21.06.2024

A handwritten signature in blue ink, consisting of a series of loops and a long horizontal stroke.

KUSD	TAX JURISDICTION			
	2022		2023	
	Corporate income taxes accrued	Productions tax and other taxes	Corporate income taxes accrued	Productions tax and other taxes
<b>EU jurisdictions</b>				
Belgium	414 230	0	304 473	0
Cyprus	227	0	191	0
Denmark	358 140	1 000	132 630	0
France	67 450	0	125 245	0
Germany	1 150 160	0	1 032 922	0
Greece	0	0	3 244	0
Ireland	391	0	399	0
Italy	37 664	50 281	41 954	51 820
Lithuania	0	0	500	0
Luxemburg	9 477	0	21 625	0
Malta	213	0	1 095	0
Poland	7 832	0	5 551	0
Portugal	3 831	0	6 898	0
Czech Republic	2 570	0	1 103	0
Romania	641	0	667	0
Spain	11 549	0	16 636	0
Sweden	3 597	0	4 441	0
The Netherlands	549 663	0	168 530	0
<b>Non-cooperative jurisdictions</b>				
Botswana	324	0	150	0
Fiji	914	0	1 345	0
Jamaica	3 218	0	2 673	0
Jordan	4 231	0	-1 410	0
Russia	8 109	5 000	994	0
Thailand	286 000	43 000	45 000	6 000
Turkey	5 076	0	7 261	0
<b>Other countries where we conduct extractive activities</b>				
Algeria	280 493	483 000	152 244	307 000
Angola	1 020 000	138 000	719 081	94 000
Argentina	93 463	113 000	44 101	120 000
Australia	398	72 000	282	62 000
Bolivia	0	269 000	0	165 000
Brazil	280 975	474 000	238 850	623 000
Brunei Darussalam	66 000	19 000	41 000	44 000
Canada	0	0	1 000	0
China	50 344	22 000	41 959	25 000
Democratic Republic of Congo	12 000	0	10 000	0
Egypt	17 585	0	23 000	0
Gabon	62 946	91 000	47 682	51 000
Indonesia	6 000	0	3 000	0
Iraq	18 000	18 000	25 000	0
Ivory Coast	7 808	0	7 106	0
Kazakhstan	29 000	67 000	13 000	68 000
Kenya	14 810	0	-74 831	0
Lebanon	2 000	0	1 000	0
Libya	594 000	1 425 000	534 000	1 600 000
Mexico	16 844	0	8 244	0
Mozambique	4 235	0	2 127	0
Myanmar	11 000	19 000	0	0
Namibia	1 958	0	217	0
Nigeria	1 869 530	283 000	1 345 658	146 000
Norway	6 852 644	109 134	3 830 879	44 008
Oman	0	558 116	9 000	470 352
Philippines	292	0	0	0
Qatar	168 000	26 000	162 000	27 000
Republic of Congo	442 549	374 000	162 026	266 000
Senegal	7 479	0	5 276	0
South Africa	57 032	0	37 821	0
Uganda	11 435	0	12 758	0
United Arab Emirates	82 138	8 534 053	68 120	7 714 000
United Kingdom	3 700 736	0	2 058 802	0
United States	-6 796	23 000	107 044	25 000
<b>Rest of the world</b>	<b>1 124 651</b>	<b>3 000</b>	<b>1 184 386</b>	<b>0</b>
<b>Total</b>	<b>19 825 058</b>	<b>13 219 584</b>	<b>12 745 948</b>	<b>11 909 180</b>
		<b>33 044 642</b>		<b>24 655 128</b>

21 06 2024  
