

## **TotalEnergies SE**

**Statutory auditors' reasonable assurance report on the information derived from the Report on profit and production taxes produced for the years ended December 31, 2021, and 2022**

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Commissaire aux Comptes  
Membre de la compagnie  
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## TotalEnergies SE

### Statutory auditors' reasonable assurance report on the information derived from the Report on profit and production taxes produced for the years ended December 31, 2021, and 2022

To the Chairman and Chief Executive Officer,

In response to your request, we have undertaken a reasonable assurance engagement on the information presented in the accompanying statement "Our profit and production taxes" of TotalEnergies SE (hereinafter the "**Company**"), for the years ended December 31, 2021 and 2022, (hereinafter the "**Statement**").

#### The Company's Responsibilities

Management of the Company is responsible for the preparation of the Statement in accordance with the principles described in the basis of preparation (hereinafter the "**Basis for Preparation**") and based on the accounting ledgers and underlying data (hereinafter the "**Accounting Records**") used to prepare the annual and consolidated financial statements of TotalEnergies SE, the Financial Reporting (consolidation package prepared as part of the Company consolidation) of the entities consolidated by the Company as of December 31, 2021, and 2022 (hereinafter the "**Company's Entities**"), and the internal control that it deems necessary for preparing the information presented in the Statement so that it is free from material misstatements, whether due to fraud or error.

#### Our Responsibilities

It is our responsibility to express a reasonable assurance conclusion on the compliance of the Statement, in all material respects, with the Basis of Preparation.

As we are engaged to form an independent conclusion on the information as prepared by Management in the Statement, we are not permitted to be involved in the preparation of the Statement as doing so may compromise our independence.

## Professional Standards Applied

We performed a reasonable assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) *Assurance Engagements other than Audits or Reviews of Historical Financial Information*.

### ■ Our Independence and Quality Control

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants, 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 Control 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

### ■ Summary of the Work we Performed as the Basis for our Assurance Conclusion

A reasonable assurance engagement involves performing procedures to obtain evidence about the information contained in the Statement.

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 information contained in the Statement.

In making those risk assessments, we considered internal control relevant to the preparation of the Statement in order to determine the relevant appropriate procedures, and not to provide an opinion on the effectiveness of the internal control of the Company.

In carrying out our procedures, we:

- Obtained an understanding of the Company's processes relevant to the preparation of the information presented in the Statement
- Evaluated whether the methods used in preparing the Statement were compliant with the Basis for Preparation.
- Performed substantive procedures over the information presented in the Statement:
  - Reconciled the information presented in the Statement to the Accounting Records from which they were extracted, and analysed the adjustments made, if any, as well as the underlying documentation of those adjustments;
  - Evaluated the consistency of the information included in the Statement with the information used to prepare the audited annual and consolidated financial statements of TotalEnergies SE and the Financial Reporting of the Company's Entities.

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

## Conclusion

In our opinion, the information presented in the Statement was prepared, in all material respects, in accordance with the Basis for Preparation.

Neuilly-sur-Seine and Paris-La Défense, April 24, 2023

The Statutory Auditors

PricewaterhouseCoopers Audit

ERNST & YOUNG Audit

Olivier Lotz

Cécile Saint-Martin

Laurent Vitse

Stéphane Pédrón

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

We disclose in this reporting the breakdown of our 2021 and 2022 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 2021-2022 (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 for 2021 and 2022.

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, 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 in our audited Financial Statements, following the IFRS standards’ guidance.

KUSD	TAX JURISDICTION			
	2021		2022	
	Corporate income taxes accrued	Productions tax and others taxes	Corporate income taxes accrued	Productions tax and others taxes
<b>EU jurisdictions</b>				
Belgium	59,483	0	414,230	0
Cyprus	194	0	227	0
Denmark	9,684	1,000	358,140	1,000
France	3,264	0	67,450	0
Germany	78,781	0	1,150,160	0
Ireland	662	0	0	0
Italy	10,046	49,675	37,664	50,281
Lithuania	876	0	0	0
Luxemburg	9,462	0	9,477	0
Malta	0	0	213	0
Poland	10,298	0	7,832	0
Portugal	6,795	0	3,831	0
Rep. Czech	2,836	0	2,570	0
Romania	2,670	0	641	0
Spain	11,749	0	11,549	0
Sweden	5,774	0	3,597	0
The Netherlands	98,944	0	549,663	0
<b>Non-cooperative jurisdictions</b>				
Australia	13,246	28,000	398	72,000
Botswana	271	0	324	0
Fiji	(484)	0	914	0
Jordan	1,410	0	4,231	0
Thailand	352,000	52,000	286,000	43,000
Turkey	6,408	0	5,076	0

	TAX JURISDICTION			
	2021		2022	
	Corporate income taxes accrued	Productions tax and others taxes	Corporate income taxes accrued	Productions tax and others taxes
<b>Other countries where we conduct extractive activities</b>				
Algeria	182,082	258,000	280,493	483,000
Angola	642,000	97,000	1,020,000	138,000
Argentina	157,817	101,000	93,463	113,000
Bolivia	742	216,000	0	269,000
Brazil	16,257	131,000	280,975	474,000
Brunei	47,000	9,000	66,000	19,000
Canada	11	0	0	0
China	44,838	19,000	50,344	22,000
Egypt	6,434	0	17,585	0
Gabon	49,335	109,000	62,946	91,000
Indonesia	7,000	0	6,000	0
Iraq	9,000	17,000	18,000	18,000
Ivory Coast	8,795	0	7,808	0
Kazakhstan	1,000	45,000	29,000	67,000
Kenya	13,303	0	14,810	0
Lebanon	4,000	0	2,000	0
Libya	529,988	985,000	594,000	1,425,000
Mexico	9,515	0	16,844	0
Mozambique	4,973	0	4,235	0
Myanmar	18,000	28,000	11,000	19,000
Namibia	3,519	0	1,958	0
Nigeria	753,842	71,000	1,869,530	283,000
Norway	2,645,897	40,963	6,852,644	109,134
Oman	0	321,705	0	558,116
Philippines	168	0	292	0
Qatar	128,000	13,000	168,000	26,000
Republic of Congo	188,506	313,000	442,549	374,000
Russia	19,448	13,000	8,109	5,000
Senegal	6,484	0	7,479	0
South Africa	41,186	0	57,032	0
Uganda	10,977	0	11,435	0
United Arab Emirates	0	4,786,000	82,138	8,534,053
United Kingdom	1,125,503	0	3,700,736	0
United States	71,215	11,000	(6,796)	23,000
<b>Rest of the world</b>	<b>726,361</b>	<b>3,000</b>	<b>1,140,260</b>	<b>3,000</b>
<b>Total</b>	<b>8,157,560</b>	<b>7,718,344</b>	<b>19,825,058</b>	<b>13,219,584</b>
	<b>15,875,904</b>		<b>33,044,642</b>	