

T.EN Tax Policy

At Technip Energies, we manage tax affairs with integrity, complying with laws and regulations in all countries where we operate. Our activities span over 30 countries, creating potential tax risks that require close monitoring.

We implement sustainable tax and legal structures aligned with our business activities, not primarily for tax benefits. We ensure our entities pay their fair share of taxes, recognizing this as part of our corporate social responsibility.

Our Code of Business Conduct includes principles guiding our Tax Policy, approved by the ESG Committee of the Board. These principles must be respected by all stakeholders.

To support effective implementation, we maintain stringent internal procedures to understand the tax consequences of business decisions and manage tax risks efficiently.

We believe in transparent and collaborative communication with tax authorities to build positive long-term relationships and secure our business.

Our sustainable tax strategy is based on three pillars:

- Tax Governance
- Tax Control Framework
- Tax Transparency

Tax Governance

Good tax governance is integral to our business governance. Our tax policy principles are included in our Code of Conduct, guiding our decisions and actions. We take initiatives where the financial benefit is tax-related, such as innovation tax incentives, but we do not engage in artificial tax arrangements.

Our tax strategy aligns with the Group's overall strategy and Core Values. It is implemented by experienced tax employees globally, coordinated by a centralized team and supported by external firms when needed. They ensure tax compliance across various jurisdictions.

Our tax staff have a dual reporting line, ensuring local endorsement and alignment with the business strategy. They report to the Head of Finance for their area and have a functional reporting line to the Corporate Tax Department, ultimately reporting to the Vice President of Tax.

The Vice President of Tax reports to the Chief Financial Officer, who is accountable to the Audit Committee of the Board of Directors.

Our approach to Tax Governance includes detailed procedures and best practices for identifying and managing tax risk.

Tax Control Framework

Our Tax Control Framework includes centralized policies, guidelines, training, and compliance programs applied consistently throughout the Company. Internal business reviews ensure consistency in tax affairs with the commercial and economic substance of operations.

We ensure management understands tax laws, regulations, and associated risks to make well-reasoned decisions before entering material commitments. We seek third-party advice when there is uncertainty in tax law application or interpretation.

We maintain internal procedures to support effective implementation of the Tax Policy, monitoring and managing tax risks in new and existing contracts. Identified tax risks are documented, analysed, and reviewed quarterly by the Vice President of Tax and reported to management and external auditors.

Tax risk management is integrated into the Group's global risk management process, with quarterly reporting to the Audit Committee.

We have a detailed tax reporting tool within the Group Financial Consolidation Reporting System, requiring all legal entities to complete tax packages quarterly. These packages allow us to report and consolidate key tax data, used for IFRS and specifically IAS12 disclosures.

Tax Transparency

We comply with all tax laws, regulations, reporting, and disclosure requirements at local and group levels. We follow evolving anti-avoidance tax regulations to anticipate their impact on our activities and ensure compliance.

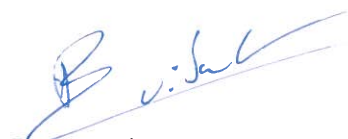
Our Annual Report, published on our website, includes a detailed explanation of our effective tax rate calculation and a full list of subsidiaries with their country of incorporation and operations description.

Our Transfer Pricing Policy aims for transparency, reflecting the allocation of profits among countries and legal entities based on their economic and value contribution, in line with the 'arms' length' principle and compliance with local and international laws.

We maintain transparent, collaborative, and honest relationships with tax authorities, seeking rulings when feasible. For instance, we obtained a Dutch tax ruling regarding the French tax residency of Technip Energies NV, the Group's holding company.

Transparency does not mean we do not uphold our interests in tax audits. We expect tax authorities to apply tax rules fairly and defend our tax positions at all levels.

This Tax Policy has been prepared by the Tax Department, reviewed by the Vice President of Tax and approved by the Chief Financial Officer.



Bruno Vibert

Chief Financial Officer