



## ESOP 2026

### Country Supplement AUSTRALIA

You have been invited to invest in shares of Technip Energies N.V., in the context of the share offering reserved to employees of the group (the "**ESOP 2026**").

You will find below local offering information and a summary of the main tax consequences applying to your investment if you participate to ESOP 2026.

*This document is provided to you in addition to the documents relating to ESOP 2026 and in particular, the Information Brochure, the SAR Notice, and the Terms and Conditions of the offer. For additional details, please also refer to the Regulations of the International Group's Savings Plan of Technip Energies N.V.. All documents are made available to you on the offer website [https:// esop.apps.ten.com](https://esop.apps.ten.com).*

*Technip Energies N.V. shares are listed on Euronext Paris. The value of your investment will depend on the value of Technip Energies N.V. shares and therefore implies a risk.*

*Neither your employer nor Technip Energies N.V. can give you investment advice nor any guarantee as to the future price of the Technip Energies share. You are encouraged to consult the Annual Report of Technip Energies N.V. which contains important information on its activities, strategy, financial results and certain risks associated with its business and investment in Technip Energies shares.*

*If you do not understand the contents of the documents made available to you in the context of ESOP 2026, the nature of the investment, or the comparative risks and benefits associated with ESOP 2026, you should contact an authorised financial advisor.*

ESOP 2026 is proposed to you because you are an employee of a company within the Technip Energies group.

Any securities issued to you in accordance with ESOP 2026 are issued as a means to promote mutual interdependence between you and the Company and to further align your interests with the interests of the Company's shareholders. They are not issued for the purpose of on-sale.

Participation in this offering is not obligatory and your decision to participate or not will have no impact on your employment with your employing company of the Technip Energies group.

# Local Offering Information

## **SECURITIES INFORMATION NOTICE**

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The 2026 ESOP offer is being made to you under Division 1A (employee share scheme) of Part 7.12 of the *Corporations Act 2001* (Cth) (as modified by *ASIC Corporations (Employee Share Schemes) Instrument 2022/1021*) (**ESS Division**).

Offer under the ESOP 2026 in Australia is restricted to full or part-time employees:

- of Technip Energies, its subsidiaries, or an entity in which Technip Energies owns more than 50% of the shares in that entity; and
- who have been employed by one of the Technip Energies entities for at least three months on June 23, 2026, on a continued basis or not, calculated since January 1, 2025.

For the avoidance of doubt, as an Australian participant you may only receive an offer of shares under the ESOP 2026 if you are an “ESS participant” for the purposes of the ESS Division.

You may accept the offer by no later than on June 23, 2026 (i.e., the last day of the subscription/revocation period). Regardless of when you accept the offer, you will not acquire shares under the ESOP 2026 until the minimum prescribed number of days (if any) have passed since you received the relevant offer documents.

## **PAYMENT OF YOUR PERSONAL CONTRIBUTION**

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You may opt for payment of your personal contribution:

- by making a wire transfer to your employer.

Your payment must be received by 20 August 2026. In case of oversubscription, if your order is reduced, you will be informed of the exact amount to be paid;

AND/OR

- by deduction from your salary, in 6 instalments over 3 months.

The amount corresponding to the amount indicated by you for this payment method will be advanced by your employer and will be reimbursed by you in 6 instalments of equal amount to be deducted from your salary, biweekly, starting from 20 August 2026.

The terms of the advance have been made available to you on the offer website at <https://esop.apps.ten.com>.

## **HOLDING PERIOD AND EARLY RELEASE EVENTS**

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Your investment in this offering is subject to a mandatory 5-year lock-up period, starting from the date of issuance of shares.

However, you could request an early release in case of occurrence of any of the following events:

- ✓ Marriage (\*)
- ✓ Use of invested amounts for the purpose of acquisition or enlargement of a principal residence which includes the creation of new living space (\*)
- ✓ Termination of employment
- ✓ Disability, when the disability rate is at least 80% and the person concerned does not perform any professional activity
- ✓ Death

Please note that for events marked (\*), the request for early release must be submitted within 6 months following the occurrence of the event. Release takes place in the form of a single payment following the sale of your shares.

If you invested in ESOP Leverage formula, your shares will be sold upon the processing of your request to exit the plan, whereas the SAR payment is calculated on specified dates (end of month). If you want to align the calculation of your SAR entitlements on the market conditions applicable at the time of sale of your shares, you shall request the sale of your shares on the SAR calculation date.

Additionally, in case of termination of your employment, disability or death, and on the date of the plan maturity, the SAR payment will be made to you automatically, and irrespective of whether you request the sale of your Technip Energies shares on the same date. You can continue holding your shares but your investment will no longer be protected.

Please review the SAR Notice for all details.

Early release events must be interpreted and applied in a manner consistent with French law which governs the Plan rules. You may not conclude that an early release is available to you unless you have described your specific case to your employer and your employer has confirmed that it applies to your situation. Supporting documents will be required from you.

## **LABOR LAW DISCLAIMER**

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This offer is made to you by the Dutch company Technip Energies N.V., not by your local employer. ESOP 2026 does not form part of your employment agreement and does not amend or supplement such agreement. This offer does not constitute a right granted and participation in ESOP 2026 in no way confers any right to participate in similar transactions. There is no obligation for Technip Energies N.V. to launch new offerings in subsequent years.

Gains or benefits that you may receive or be eligible for under ESOP 2026 will not be taken into consideration to determine the amount of any future compensation, payments or other entitlements that may be due to you (including in cases of termination of employment).

You shall not have any right to compensation or damages as a result of the termination of your office, employment or other contract with a group company for any reason, relating to or arising from you ceasing to have rights under the offering as a result of the termination.

## **GENERAL INFORMATION ABOUT THE RISKS OF ACQUIRING SHARES**

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This section sets out general information about the risks of acquiring and holding Technip Energies shares under the ESOP 2026. It does not purport to list every risk that may be associated with your participation in the ESOP 2026 now or in the future.

Any advice given by Technip Energies N.V. or any of its associated bodies corporate in connection with the offer under the ESOP 2026 does not take into account your objectives, financial situation and needs. Neither Technip Energies N.V. nor your local employer can give you any personal financial or investment advice about the merits of the offer. You should consider obtaining your own financial product advice from a person who is licensed by the Australian Securities and Investments Commission to give such advice.

Before accepting an offer to be granted Technip Energies shares, you should satisfy yourself that you have a sufficient understanding of the risks involved in the investment and should consider if the Technip Energies shares are a suitable investment for you, having regard to your own investment objectives, financial circumstances and taxation position.

The abovementioned risks include that:

- the value of the shares purchased may rise and fall according to investor sentiment, general economic conditions and outlook, international and local stock markets, employment, inflation, interest rates, government policy, taxation and regulation; and
- there is no guarantee that an active trading market for the shares will exist for the Technip Energies shares. There may be relatively few potential buyers or sellers of Technip Energies shares on the relevant exchange at any time and this may increase the volatility of the market price of Technip Energies shares. It may also affect the prevailing market price at which you are able to sell your Technip Energies shares.

For additional information related to risks of owning Technip Energies shares, please review Technip Energies' latest Annual Report, which can be found at <https://investors.technipenergies.com>.

# Tax Information

*This summary contains a general overview to the tax consequences that are expected to apply to employees who participate to ESOP 2026 and who are and will remain a resident of Australia for the purposes of the tax laws of Australia during the whole period of their investment.*

*This summary is given for informational purposes only and should not be relied on as advice. The tax treatment that applies to you may differ from the summary described below and will depend on your personal situation, and in particular in the case of international mobility. Employees are encouraged to obtain their own advice, having regard to their personal situation, from a qualified adviser.*

*The tax consequences listed below are described in accordance with the tax laws and tax practices, all of which as are applicable in February 2026. These laws and practices may change over time.*

## Taxation in France

You will not be subject to tax or social charges in France at the time of subscription or at the time of sale of your Technip Energies N.V. shares. However, any dividends that may be paid on your Technip Energies N.V. shares will be subject to taxation in France. Please refer to the "Dividend taxation" section below.

## Taxation in Australia

### ESOP CLASSIC

In participating in ESOP Classic, you subscribe for Technip Energies N.V. shares at a discounted price, and you benefit from a matching contribution.



#### **Will I be required to pay any tax and social charges at the time of my subscription?**

##### **→ With respect to the discount?**

Yes, you will be taxable on the discount.

With respect to shares subscribed with your personal contribution the amount of the taxable discount will generally be equal to the difference of:

(i) the market value of shares determined as explained below less (ii) the amount that you paid for the shares (if any).

The discount will be taxed as income at progressive income tax rates up to 47% (including a 2% Medicare levy). An additional 1% to 1.5% Medicare Levy Surcharge may also be imposed if you earn more than \$101,000 per annum (or \$202,000 for a family) if you do not hold appropriate level of private patient hospital care in Australia.

The tax law does not prescribe how the market value needs to be determined for tax purposes. However, calculating the tax market value of shares as the volume weighted average price for the one week up to and including the date of issue, scheduled on July 30, 2026, should be permissible.

Your employer will not withhold any amount in respect of your tax liability (unless you have not provided your employer with your Australian Tax File Number - TFN) so you will be responsible for paying tax from your own funds.

If the TFN requirement is not met, then your employer will be required to pay withholding tax on the subscription discount at the rate of 47%. The tax paid will be recovered from you and you will be entitled to a tax credit for this tax paid in your income tax assessment for the year.

→ **With respect to the matching contribution?**

The matching contribution will be subject to taxation in the same manner as described above for the discount, noting that the amount paid for the shares corresponding to the matching contribution is equal to zero and therefore, the whole market value of the shares determined as explained above will be taxable.



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**If dividends are distributed by Technip Energies N.V. during the investment period, will I be required to pay tax and social charges on such dividends?**

**In France**, dividends distributed by Technip Energies N.V., if any, to Australian tax residents are subject to the French withholding tax at 12.8%. This tax will be withheld automatically at the time of payment of dividends to you.

**In Australia**, the gross amount of dividends is taxable at your marginal tax rate (maximum rate of 47% including a 2% Medicare levy). An additional 1% to 1.5% Medicare Levy Surcharge may also be imposed if you earn more than \$101,000 per annum (or \$202,000 for a family) if you do not hold appropriate level of private patient hospital care in Australia.

You should be entitled to a foreign income tax offset for the French dividend withholding tax.

You should report dividends in your income tax return and pay any corresponding tax.



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**Will I be required to pay any tax and social charges when I ask for the sale of my shares?**

Yes, tax will be imposed on the gain from the sale of shares equal to the difference of:

(i) the proceeds received from the sale less (ii) the capital gains tax (CGT) cost base of the shares, which will include the market value of the shares determined in AUD at the time of acquisition.

If the shares have been held by you personally for at least 12 months prior to the sale of the shares, any amount of taxable gain on such sale should be reduced by the CGT

discount (currently 50%). If one of the early exit events occurs and you sell the shares within one year of acquiring them, the whole capital gain will be taxable (the CGT discount will not apply).

To the extent that the sale proceeds from the sale of the shares is less than the CGT cost base of the shares, a capital loss will arise. Capital losses can be applied to offset other capital gains you may have in the same income year or can be carried forward to subsequent income years and applied to offset other future capital gains.

The amount of any net capital gain must be included in your assessable income for the year of sale and will be subject to tax at your marginal tax rate (maximum rate of 47% including a 2% Medicare levy). An additional 1% to 1.5% Medicare Levy Surcharge may also be imposed if you earn more than \$101,000 per annum (or \$202,000 for a family) if you do not hold Australian registered private hospital insurance cover.

You should report the gain in your income tax return and pay any corresponding tax.

## ESOP LEVERAGE

In participating in ESOP Leverage, you invest in Technip Energies N.V. shares and you receive Stock Appreciation Rights ("SAR"). You benefit from a protection of the amount of your personal contribution in Euro (except in certain exceptional cases described in the SAR Notice). In addition, you benefit from the higher of either (i) the minimum guaranteed return of 4% per year on your personal contribution, or (ii) 7 times the average increase in Technip Energies' share price, if any, compared to the Reference Price.



### **Will I be required to pay any tax and social charges at the time of my subscription?**

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Yes, you will be taxable on the discount, which will generally be equal to the difference of:

(i) the market value of shares determined as explained below less (ii) the amount that you paid for the shares (if any).

The discount will be taxed as income at progressive income tax rates up to 47% (including a 2% Medicare levy). An additional 1% to 1.5% Medicare Levy Surcharge may also be imposed if you earn more than \$101,000 per annum (or \$202,000 for a family) if you do not hold appropriate level of private patient hospital care in Australia.

The tax law does not prescribe how the market value needs to be determined for tax purposes. However, calculating the tax market value of shares as the volume weighted average price for the one week up to and including the date of issue, scheduled on July 30, 2026, is considered permissible.

Your employer will not withhold any amount in respect of your tax liability (unless you have not provided your employer with your Australian Tax File Number - TFN) so you will be responsible for paying tax from your own funds.

If the TFN requirement is not met, then your employer will be required to pay withholding tax on the subscription discount at the rate of 47%. The tax paid will be recovered from you and you will be entitled to a tax credit for this tax paid in your income tax assessment for the year.

→ **With respect to SARs?**

No taxation arises with respect to the SARs at the time of subscription in ESOP Leverage.



### **If dividends are distributed by Technip Energies N.V. during the investment period, will I be required to pay tax and social charges on such dividends?**

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**In France**, dividends distributed by Technip Energies N.V., if any, to Australian tax residents are subject to the French withholding tax at 12.8%. This tax will be withheld automatically at the time of payment of dividends to you.

**In Australia**, the gross amount of dividends is taxable at your marginal tax rate (maximum rate of 47% including a 2% Medicare levy). An additional 1% to 1.5% Medicare Levy Surcharge may also be imposed if you earn more than \$101,000 per annum (or \$202,000 for a family) if you do not hold appropriate level of private patient hospital care in Australia.

You should be entitled to a foreign income tax offset for the French dividend withholding tax.

You should report dividends in your income tax return and pay any corresponding tax.



### **Will I be required to pay any tax and social charges when I ask for the sale of my shares?**

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Yes, tax will be imposed on the gain from the sale of shares equal to the difference of:

(i) the proceeds received from the sale less (ii) the CGT cost base of the shares, which will include the market value of the shares determined in AUD at the time of acquisition.

If the shares have been held by you personally for at least 12 months prior to the sale of the shares, any amount of taxable gain on such sale should be reduced by the CGT discount (currently 50%). If one of the early exit events occurs and you sell the shares within one year of acquiring them, the whole capital gain will be taxable (the CGT discount will not apply).

To the extent that the sale proceeds from the sale of the shares is less than the CGT cost base of the shares, a capital loss will arise. Capital losses can be applied to offset other capital gains you may have in the same income year or can be carried forward to subsequent income years and applied to offset other future capital gains.

The amount of any net capital gain must be included in your assessable income for the year of sale and will be subject to tax at your marginal tax rate (maximum rate of 47% including a 2% Medicare levy). An additional 1% to 1.5% Medicare Levy Surcharge may also be imposed if you earn more than \$101,000 per annum (or \$202,000 for a family) if you do not hold Australian registered private hospital insurance cover.

You should report the gain in your income tax return and pay the corresponding tax individually.



### **Will I be required to pay any tax and social charges when I receive the SAR pay-out from my employer?**

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Yes, the gross amount of the SAR pay-out must be included in your income tax return for the year in which the payment is received and will be assessed at the marginal rate of tax.

This amount will be taxed as income at progressive income tax rates up to 47% (including a 2% Medicare levy). An additional 1% to 1.5% Medicare Levy Surcharge may also be imposed if you earn more than \$101,000 per annum (or \$202,000 for a family) if you do not hold appropriate level of private patient hospital care in Australia.

If your Australian Tax File Number (TFN) is held by your employer, your employer will be required to withhold amounts from the SAR pay-out at your marginal tax rate.

If the TFN requirement is not met, then your employer will be required to pay withholding tax on the SAR pay-out at the rate of 47%. The tax paid can be recovered from you and you are entitled to a tax credit for this tax paid in your income tax assessment for the year.