



# ESOP 2026

## Country Supplement

### CHINA

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.

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

## **GENERAL DISCLAIMER**

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This offer is subject to the approval of the State Administration of Foreign Exchange ("SAFE"). Failing in that, it will not be implemented in China.

## **PAYMENT OF YOUR PERSONAL CONTRIBUTION**

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You may opt for payment of your personal contribution:

- by wire transfer.

My payment must be received by July 8, 2026. In case of oversubscription, if my order is reduced, I will be informed of the exact amount to be paid.

## **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 (including the case of international mobility, i.e. you transfer outside China but remain within the Technip Energies group)
- ✓ 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, relating at your choice, to all or a part of your assets.

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.

However please note that in an event of early release due to the termination of your employment contract, you should request to dispose of all your shares obtained within six (6) months following the termination of employment (due to any reason including the employer being transferred out of Technip Energies group or retirement). In case of death, your heir(s) shall dispose of all the shares obtained within six (6) months after your death. Should you or your heir(s) (as the case may be) fail to dispose of the shares within the above-mentioned 6 months (the "6-month Requirement"), Technip Energies and/or your local employer may be required by SAFE to sell the shares on the market on the last trading day before the end of the 6-month period. Therefore, both Technip Energies and your local employer are entitled to enforce disposal of the shares if

you or your heir(s) (as the case may be), for whatever reason, fail to comply with the 6-month Requirement. The share proceeds will be paid through the unique bank account opened with the SAFE's approval to your bank account opened in China.

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 an event of early release due to the termination of your employment contract (including in case of international mobility or, disability) or death, or after the end of the lock-up period, 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 during a limited period of time (i.e., subject to the above mentioned 6-month Requirement that shall apply because of termination of your employment contract and death) but your investment will no longer be protected and you will bear the consequences (if any) due to the time lag between the time when the SAR payment is to be made and when you actually dispose all your shares. For example, there will be no SAR-related "protection" of fluctuation of Technip Energies shares price under ESOP Leverage from the time your employment contract is terminated till the actual disposal of all your shares, subject to the above mentioned 6-month Requirement.

Please review the SAR Notice for all details.

## **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). Your participation in ESOP 2026 does not give rise to a contractual entitlement to continued employment.

# Tax Information

*This summary sets forth general principles that are expected to apply to employees who participate to ESOP 2026 and are and remain during the whole period of their investment resident of China for the purposes of the tax laws of China.*

*This summary is given for informational purposes only and should not be relied upon as being either complete or conclusive. The tax treatment that applies to you may differ from the regime described below depending on your personal situation, and in particular in the case of international mobility. For definitive advice, employees should consult their own tax advisors*

*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. Tax practices may differ across regions, and the ultimate tax consequences shall be subject to the opinion of the competent tax authorities.*

## ESOP CLASSIC

In participating to 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 and the matching contribution?**

Yes, the discount and the matching contribution will be taxable at the time of your subscription, unless the plan is recognised by competent tax authorities as a restricted share plan and payable tax is deferred until expiry of lock-up period.

#### **If the plan is not recognised by your local tax authority as a restricted share plan, the payable tax will be paid at the time of your subscription:**

- (1) For the discount, the difference between the subscription price and the market value of the Technip Energies N.V. shares will be deemed as your wage income subject to a progressive rate schedule (between 3% and 45%) applicable to wage income.
- (2) For the matching contribution, the whole market value of the Technip Energies N.V. shares will be deemed as your wage income subject to a progressive rate schedule (between 3% and 45%) applicable to wage income.
- (3) For tax purposes, the market value of shares delivered shall be determined based on the closing price of the share on Euronext Paris on the date of the capital increase to take place on July 30, 2026.

#### **If the plan is recognised by your local tax authority as a restricted share plan, the payable tax will be deferred until expiry of lock-up period:**

- (1) At maturity or earlier in case of early release, the taxable income is calculated as the difference between:
  - (i) the arithmetic average of the closing price of the share on Euronext Paris on the date of the capital increase to take place on July 30, 2026 and the closing price of the share on Euronext Paris at the end of the lock-up period, multiplied by the number of shares you obtained; and
  - (ii) the price you paid upon participation;
- (2) The taxable income is subject to a progressive rate schedule (from 3% to 45%) applicable to wage income.

Your employer will withhold such tax for you in accordance with applicable PRC tax law.

You are not subject to any social security charges for the discount. The amount of matching contribution may be classified as and calculated into your annual salary and bonus for the year of subscription, which may increase your total social security charges in the following year. Generally speaking, the social security charges are subject to a regional ceiling and other detailed implementation rules in different cities. Your local social security bureau will decide whether your social security charges will be increased.

### **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 Chinese beneficiaries during the lock-up period are subject to withholding tax at 12.8%. The tax Treaty concluded between France China reduces this rate to 10%, subject to certifying the tax residence of the shareholder. This tax will be withheld automatically at the time of payment of dividends to you.

**In China**, dividends that you receive in respect of your Technip Energies shares will be subject to taxation at a fixed rate of 20% in China under the PRC individual income tax law, while the tax which you have actually paid in France (under the rate of 12.8% or 10%) can be deducted.

In other words, your employer will apply to deduct the tax that you have already paid in France from your tax that is otherwise payable to Chinese tax authorities. The aggregate tax rate applicable to any dividends you receive for your Technip Energies shares will not exceed a fixed tax rate of 20%. Such dividends are not subject to any social security charges.

In China, you should indicate the total amount of dividends in your annual income declaration form (i.e., the total amount of dividends before deduction of applicable taxes in France or China).

### **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, the gains from sale of your Technip Energies shares will be subject to personal income taxation at a fixed rate of 20% applicable to asset transfer.

Such taxation will be withheld by your employer.

Such gains are not subject to any social security charges.

**What are my reporting obligations with respect to the subscription, holding and sale of my shares as well as the payment of dividends, as applicable?**

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Pursuant to the currently effective tax rules, you are subject to reporting obligations under the following circumstances: (i) you obtain taxable wages or salaries, individual service remuneration, author's remuneration and/or royalties and need to file for year-end adjustment, (ii) where you receive wage and salary income from two or more sources within China (provided that you are non-resident individual), (iii) where you receive income from abroad, (iv) where you receive taxable income and do not have a tax withholder or the withholding agent fails to withhold, (v) you deregister your household registration in China for emigrating overseas, and (vi) other circumstances provided by the State Council.

## ESOP LEVERAGE

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

Yes, the discount will be taxable at the time of your subscription, unless the plan is recognised by competent tax authorities as a restricted share plan and payable tax is deferred until expiry of lock-up period.

#### **If the plan is not recognised by your local tax authority as a restricted share plan, the payable tax will be paid at the time of your subscription:**

- (1) The difference between the subscription price and the market value of the Technip Energies N.V. shares will be deemed as your wage income subject to a progressive rate schedule (between 3% and 45%) applicable to wage income.
- (2) For tax purposes, the market value of shares delivered shall be determined based on the closing price of the share on Euronext Paris on the date of the capital increase to take place on July 30, 2026.

#### **If the plan is recognised by your local tax authority as a restricted share plan, the payable tax will be deferred until expiry of lock-up period:**

- (1) At maturity or earlier in case of early release, the taxable income is calculated as the difference between:
  - (i) the arithmetic average of the closing price of the share on Euronext Paris on the date of the capital increase to take place on July 30, 2026 and the closing price of the share on Euronext Paris at the end of the lock-up period, multiplied by the number of shares you obtained; and
  - (ii) the price you paid upon participation;
- (2) The taxable income is subject to a progressive rate schedule (from 3% to 45%) applicable to wage income.

Your employer will withhold such tax for you in accordance with applicable PRC tax law.

You are not subject to any social security charges for your subscription of the Technip Energies N.V. shares.

#### **→ With respect to SARs?**

No taxation arises on 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 Chinese beneficiaries during the lock-up period are subject to withholding tax at 12.8%. The tax Treaty concluded between France China reduces this rate to 10%, subject to certifying the tax residence of the shareholder. This tax will be withheld automatically at the time of payment of dividends to you.

**In China**, dividends that you receive in respect of your Technip Energies shares will be subject to taxation at a fixed rate of 20% in China under the PRC individual income tax law, while the tax which you have actually paid in France (under the rate of 12.8% or 10%) can be deducted.

In other words, your employer will apply to deduct the tax that you have already paid in France from your tax that is otherwise payable to Chinese tax authorities. The aggregate tax rate applicable to any dividends you receive for your Technip Energies shares will not exceed a fixed tax rate of 20%. Such dividends are not subject to any social security charges.

In China, you should indicate the total amount of dividends in your annual income declaration form (i.e., the total amount of dividends before deduction of applicable taxes in France or China).

**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, the gains from sale of your Technip Energies shares will be subject to personal income taxation at a fixed rate of 20% applicable to asset transfer.

Such taxation will be withheld by your employer.

Such gains are not subject to any social security charges.

**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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The SAR pay-out received from your employer will be deemed as your wage income subject to a progressive rate schedule (between 3% and 45%) applicable to wage income.

Your employer will withhold such tax for you in accordance with applicable PRC tax law.

Your local social security bureau will decide whether your social security charges will be increased.

**What are my reporting obligations with respect to the subscription, holding and sale of my shares as well as the payment of dividends, as applicable?**

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Pursuant to the currently effective tax rules, you are subject to reporting obligations under the following circumstances: (i) you obtain taxable wages or salaries, individual service remuneration, author's remuneration and/or royalties and need to file for year-end adjustment, (ii) where you receive wage and salary income from two or more sources within China (provided that you are non-resident individual), (iii) where you receive income from abroad, (iv) where you receive taxable income and do not have a tax withholder or the withholding agent fails to withhold, (v) you deregister your household registration in China for emigrating overseas, and (vi) other circumstances provided by the State Council.