



## ESOP 2026

### Country Supplement INDIA

You have been invited to invest in shares of Technip Energies N.V. through the subscription of units of the FCPE "TEN Relais International 2026" and/or the sub-fund "T.EN Leverage International 2026" of the FCPE "T.EN Shares International", 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 Key Information Documents (the "KID") of the sub-funds "T.EN Classic International" and "T.EN Leverage International" of the FCPE "T.EN Shares International 2026", the KID of the FCPE "T.EN Relais International 2026" 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. and to the Regulations of the FCPE "T.EN Shares International" and the FCPE "T.EN Relais International 2026". 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

## **PAYMENT OF YOUR PERSONAL CONTRIBUTION**

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You shall pay the amount of your personal contribution by making a wire transfer to your employer.

In case of oversubscription, if your order is reduced, you will be informed of the exact amount to be paid.

Please note that the amounts being remitted under the offering will be reckoned towards your limit of USD 250,000 per financial year under the Liberalised Remittance Scheme ("LRS") of the Reserve Bank of India ("RBI").

In view of Tax Collected at Source ("TCS") provisions on LRS of RBI, remittances under this Offering would be subject to TCS, if your total remittances under the Liberalized Remittance Scheme in a financial year since April 1<sup>st</sup>, 2026 exceed INR 10 Lakhs (including remittances under this Offering), on the date you make the payment for T.EN.

The amount of your investment above this threshold will be subject to TCS at a rate of 20%.

This means that you must pay 20% of the excess amount to the authorized bank, in addition to the amount of your personal contribution and the employer matching contribution in this Offering.

Making this additional payment will be recovered from you by your employer which will make the required remittance on your behalf to the authorized bank handling the transfer of the subscription amounts abroad. Therefore, in participating in this Offering you authorize your employer to collect this amount from your salary.

Because calculation of the threshold that triggers TCS must take into account other payments made by you abroad under LRS in addition to subscription to this Offering, as the case may be, it is your personal responsibility to ensure that your employer is informed of whether your subscription to this Offering triggers TCS, in whole or in part. Non-compliance may lead to penalties, interest and other legal implications as applicable.

It may be worthwhile to note that, if the TCS is collected, it would not be a cost to you as you would be able to claim refund/credit of such TCS during the filing of your income tax return for that respective financial year – for more information, please refer to the tax section below.

## **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, 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.

## **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 or terms of employment 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).

# Tax Information

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

*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. Tax Laws, including those effective April 2026 are subject to change and tax liabilities are determined based on laws in force at the time of exercise/sale. 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 redemption of your FCPE units. Considering that your shares will be held in the FCPE, no taxes will be applied in France on dividends, if any, are paid with respect to Technip Energies N.V. shares.

## Taxation in India

### ESOP CLASSIC

In participating to ESOP Classic, you subscribe for T.EN shares through the FCPE "T.EN Relais International 2026" and you benefit from a matching contribution.



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

You make a taxable benefit corresponding to the difference between the fair market value of the FCPE units on the date of their delivery (including the additional units subscribed with the matching contribution) and the subscription price that you paid for the FCPE units.

For tax purposes, the fair market value of the FCPE units will be determined by a "category I merchant banker" registered with the Security and Exchange Board of India. This value is determined taking into account various parameters and in particular, the value of the underlying shares and the employer contribution. Your employer will coordinate with the "category I merchant banker" in order to obtain such valuation.

This benefit is considered as "perquisite" income and subject to tax at progressive rates ranging from 0% to 30%, as well as to a surcharge, which varies depending on your total income. You may choose between the two tax regime – (i) New Tax Regime i.e. the default tax regime with lower tax slab rates and (ii) Old Tax Regime, wherein you will be eligible to take certain exemptions and deductions, however the tax slabs are higher in Old Tax Regime.

In case of every individual having a total income exceeding (i) INR 5,000,000 but not exceeding 10,000,000, the total income tax payable will be increased by a surcharge

of 10%; (ii) INR 10,000,000 but not exceeding 20,000,000, the total income tax payable will be increased by a surcharge of 15% of such income tax; (iii) income exceeding INR 20,000,000 but not exceeding INR 50,000,000, the total income tax payable will be increased by a surcharge of 25% of such income tax; and (iv) income exceeding INR 50,000,000, the total income tax payable will be increased by 37%. Under the New Tax Regime, the surcharge is capped at 25%. Please note that such tax rates may change as tax rates applicable in respect of a previous year are fixed by the Finance Act passed by the Parliament of India for such previous year.

Furthermore, an additional health and education cess at the rate of 4% is also levied on the amount of tax payable and surcharge (if any).

If TCS has been collected at the time of your subscription, this amount will be available for credit against any income tax payable by you in the relevant financial year in which TCS is collected.

The amount of the tax (including surcharge and health and education cess) payable by you will be withheld by your employer from your salary.

**Reporting requirements:** please note that every person resident in India and having any asset (including financial asset) located outside India is mandatorily required to file an annual income tax return in India and disclose such holding in such return. FCPE units issued to you fall in the category of "financial assets held abroad" and will have to be disclosed by you in your tax returns filed for the financial years pertaining to the period of holding the FCPE units.



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

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Despite reinvestment in the FCPE, dividends will be taxable at progressive rates currently ranging from 0% to 30%, as well as to a surcharge, which varies depending on your total income:

- If your total income exceeds INR 5 million but does not exceed INR 10 million, a surcharge rate of 10% is applicable;
- If your total income exceeds INR 10 million, a maximum surcharge rate of 15% is applicable on your income from dividends.

Furthermore, an additional health and education cess at the rate of 4% is also levied on the amount of tax payable and surcharge (if any).

You will be responsible for reporting the dividends arising on your shares in your India tax return provided you qualify as Resident & Ordinarily Resident ('ROR') in India for that year.

You must pay tax on dividend income yourself in four advance tax instalments (i.e. by June 15th, September 15th, December 15th and by March 15th) but only if the estimated taxes (net of taxes withheld) exceed INR 10,000.



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

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Yes, you will be liable to pay capital gains tax in India on redemption of FCPE units. However, no social security/provided fund contribution is payable.

Tax base for computation of capital gains will take into account the fair market value of the FCPE Unit on which tax on perquisite has been paid by you at the time of allotment.

Accordingly, capital gains tax will be payable on the consideration received from redemption of FCPE Units as reduced by the cost of acquisition (i.e., the Fair Market Value at the time of the allotment of the FCPE Units) considered for perquisite tax calculation at time of allotment of such units.

Where FCPE units are held for more than 24 months before disposal, you will be required to pay long-term capital gains tax at a rate of 12.5% without indexation (plus surcharge as applicable applicable and health and education cess of 4%).

Short-term capital gains (where FCPE units are held for a period of up to 24 months before disposal) will be subject to tax at the slab wise income tax rates for individuals. Peak rate of tax for individuals in the highest slab is 30% plus surcharge (up to 25% in case of New Tax Regime) plus health and education cess of 4% applicable on tax and surcharge. As mentioned above, you can opt for the 'old tax regime' to be eligible to claim certain deductions and exemptions, while the slab rates are marginally higher. The surcharge rate may go up to 37%.

Same surcharge as mentioned above in the response to question I(i) is applicable to income tax on capital gains. However, surcharge on long term capital gains is capped at 15% when total income exceeds INR 10 million.

Even if the redemption proceeds are paid to you through your employer, you must report the gain, if any, and pay your taxes individually, as your employer has no withholding obligations in this regard.

## ESOP LEVERAGE

In participating to ESOP Leverage, you invest in the sub-fund "T.EN Leverage International 2026" of the FCPE "T.EN Shares International". You benefit from a guarantee of the amount of your personal contribution (except in certain exceptional cases described in the regulations of the FCPE "T.EN Shares International"). In addition, you benefit from the higher of either (i) the minimum guaranteed return of 4% per year on your personal contribution, or (ii) 9.2 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?**

You make a taxable benefit corresponding to the difference between the fair market value of the FCPE units on the date of their delivery and the subscription price that you paid for the FCPE units.

For tax purposes, the fair market value of the FCPE units will be determined by a "category I merchant banker" registered with the Security and Exchange Board of India. This value is determined taking into account various parameters and in particular, the value of the underlying shares and the leverage arrangement. Your employer will coordinate with the "category I merchant banker" in order to obtain such valuation.

This benefit is considered as "perquisite" income and subject to tax at progressive rates ranging from 0% to 30%, as well as to a surcharge, which varies depending on your total income. You may choose between the two tax regime – (i) New Tax Regime i.e. the default tax regime with lower tax slab rates and (ii) Old Tax Regime, wherein you will be eligible to take certain exemptions and deductions, however the tax slabs are higher in Old Tax Regime.

In case of every individual having a total income exceeding (i) INR 5,000,000 but not exceeding 10,000,000, the total income tax payable will be increased by a surcharge of 10%; (ii) INR 10,000,000 but not exceeding 20,000,000, the total income tax payable will be increased by a surcharge of 15% of such income tax; (iii) income exceeding INR 20,000,000 but not exceeding INR 50,000,000, the total income tax payable will be increased by a surcharge of 25% of such income tax; and (iv) income exceeding INR 50,000,000, the total income tax payable will be increased by 37%. Under the New Tax Regime, the surcharge is capped at 25%. Please note that such tax rates may change as tax rates applicable in respect of a previous year are fixed by the Finance Act passed by the Parliament of India for such previous year.

Furthermore, an additional health and education cess at the rate of 4% is also levied on the amount of tax payable and surcharge (if any).

If TCS has been collected at the time of your subscription, this amount will be available for credit against any income tax payable by you in the relevant financial year in which TCS is collected.

The amount of the tax (including surcharge and health and education cess) payable by you will be withheld by your employer from your salary.

**Reporting requirements:** please note that every person resident in India and having any asset (including financial asset) located outside India is mandatorily required to file an annual income tax return in India and disclose such holding in such return. FCPE units issued to you fall in the category of “financial assets held abroad” and will have to be disclosed by you in your tax returns filed for the financial years pertaining to the period of holding the FCPE units.



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

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Considering that dividends are paid out to the bank in charge of structuring ESOP Leverage, no taxation will occur with respect to the dividends in your hands.



**Will I be required to pay any tax and social charges when I ask the redemption of my units for cash?**

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Yes, you will be liable to pay capital gains tax in India on redemption of FCPE units. However, no social security/provided fund contribution is payable.

Tax base for computation of capital gains will take into account the fair market value of the FCPE Unit on which tax on perquisite has been paid by you at the time of allotment. Accordingly, capital gains tax will be payable on the consideration received from redemption of FCPE Units as reduced by the cost of acquisition (i.e., the Fair Market Value at the time of the allotment of the FCPE Units) considered for perquisite tax calculation at time of allotment of such units.

Where FCPE units are held for more than 24 months before disposal, you will be required to pay long-term capital gains tax at a rate of 12.5% without indexation (plus surcharge if applicable and health and education cess of 4%).

Short-term capital gains (where FCPE units are held for a period of up to 24 months before disposal) will be subject to tax at the slab wise income tax rates for individuals. Peak rate of tax for individuals in the highest slab is 30% plus surcharge (up to 25% in case of New Tax Regime) plus health and education cess of 4% applicable on tax and surcharge. As mentioned above, you can opt for the 'old tax regime' to be eligible to claim certain deductions and exemptions, while the slab rates are marginally higher. The surcharge rate may go up to 37%.

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