



ESOP 2026

Country Supplement ITALY

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

SECURITIES LAW NOTICE

This 2026 Offer is made in reliance on the exemption from publishing a prospectus provided for in Article (1)(4)(i) of the EU Prospectus Regulation 2017/1129, as amended, as implemented in Italy.

PAYMENT OF YOUR PERSONAL CONTRIBUTION

You may opt for payment of your personal contribution:

- by direct bank debit in SEPA format.

The account referenced on the subscription site will be debited up to the amount indicated by you for this payment method. In case of oversubscription, the bank debit will be made for the reduced amount. Your account will be debited on 23 July 2026. Please ensure having sufficient funds on your account by that date.

OR

- by deduction from your salary, in 3 instalments.

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 3 instalments of equal amount to be deducted from your salary, starting in the month of August 2026.

Please note that salary deductions are subject to limitations. In particular, a monthly deduction must not exceed 20%

HOLDING PERIOD AND EARLY RELEASE EVENTS

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.

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.

Please note that in case of early redemption during the first three years of the 5-year lock-up period the tax exemption of €2,065.83 described in the "Tax information" section will be lost and the initially exempt amount will become taxable at the time of sale of the Shares.

LABOR LAW DISCLAIMER

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).

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 Italy for the purposes of the tax laws of Italy.

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.

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?

Yes, taxation will apply with respect to your subscription to the Offer, in the year-end tax adjustment.

In ESOP Classic, you benefit upon subscription from the following advantages:

- ✓ A subscription price which is less than the share market price;
- ✓ An employer matching contribution, and
- ✓ A payment facility

Any positive difference (the "**Difference**") between (a) the average stock exchange price of the Technip Energies shares registered in the period between the date of the acquisition of the shares (i.e., the date of the issuance of shares) which is 30 July 2026 and the same date of the preceding month which is 30 June 2026 (the "**Fair Market Value**"), and (b) the Subscription Price constitutes in principle income from employment subject to personal income taxes ("**IRPEF**") at progressive rates, plus regional and municipal surtaxes and social security contributions at the rates indicated below.

The 20% "discount" as determined under the Offer, may differ from the Difference calculated in accordance with the Italian tax legislation.

The Difference would be exempt from IRPEF, surtaxes and social security contributions up to €2,065.83 in each calendar year provided that (i) you hold your Technip Energies shares during at least 3 years after their delivery to you and (ii) these shares are not repurchased by Technip Energies or by your employer or, based on the Italian Tax Authority's interpretation, by whatever entity controlling Technip Energies directly or indirectly.

The Fair Market Value for tax purposes of the Technip Energies shares received by you via the employer's matching contribution is included for its entire amount in the computation of the €2,065.83 threshold.

However, if the conditions for the tax exemption are no longer met (e.g. in cases of early exit occurred within 3 years), the Difference will become subject to IRPEF, surtaxes and social security contributions as income from employment according to ordinary rules at the time you sell the shares.

The payment facility offered by your employer is also considered as taxable benefit. The taxable amount is equal to 50% of the difference between the Official Bank Rate applicable at the end of each year and the actual rate, as applied to the amount of your subscription. This amount will be taxable as income from employment subject to IRPEF, surtaxes and social security contributions.

For tax year 2026, IRPEF at progressive rates range from 23% to 43%, regional surtax from 0.7% to 3.33%, municipal surtax from 0% to 0.9% and social security contributions to be borne by you from 9% to 10%.

IRPEF, surtaxes and social security contributions due will be withheld by your employer from your salary, in the year-end tax adjustment. If your salary is not sufficient, you may be required to provide your employer with the funds necessary to pay taxes.

For reporting purposes, you should report at the end of each fiscal year (or at the end of the holding period, in case the shares are sold before the end of the calendar year), in a specific section of your annual income tax return (i.e. the Form RW of the *Modello Unico Persone Fisiche*) or autonomously in an equivalent form in case you are not under the obligation to submit the annual income tax return, the amount of foreign investments held. The Technip Energies shares in principle qualify as foreign investments for reporting purposes



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 Italian tax residents are subject to withholding tax at 12.8%. This tax will be withheld automatically at the time of payment of dividends to you.

In Italy, the gross amount of the dividend that you receive in respect of your Technip Energies shares would have to be reported in your tax return and be subject to a 26% substitute tax on the relevant amounts.

This regime applies considering that shares acquired in the context of the Offer will be deposited on a share account maintained by Société Générale Securities Services and payment of dividends will be made without involving an Italian resident financial intermediary.

Because in this Offer the shares are not deposited with an Italian resident authorized intermediary, reporting requirements that apply in relation to dividend payments shall be completed by you.

In this case, the 26% substitute tax applies to the gross amount of dividends. No tax credit is available for the French withholding tax. Please note that a recent case law may change this conclusion.



Shall my Technip Energies shares be considered for wealth tax purposes?

Yes, with respect to the shares held abroad by Italian-resident individuals, a wealth tax (so called IVAFE) should be paid by you at a rate of 0.2% on the market value of the Technip Energies Shares at the end of the relevant calendar year (or at the end of the holding period, in case the Technip Energies shares are sold before the end of the calendar year).

Please also note that, reporting requirements of the amount of investments held abroad will apply (for more details, please see description above regarding taxation at subscription).



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

Yes, when you sell your Technip Energies shares you may be taxable with respect to the capital gain. However, if you do not sell your shares at the end of the lock-up period, the tax regime described below will not apply until such time as you actually sell your shares.

In case of disposal of you Technip Energies shares, the capital gain realised will be subject to substitute tax at the rate of 26%. The taxable capital gain will be the difference between the sale price and the tax basis of the shares (increased by any expense related to the subscription, except for interest expenses, and any amount already taxed as income from employment, if applicable).

No social security contributions apply.

If an early redemption event arises and you sell your shares during the first three years of the 5-year lock-up period, or at any time to Technip Energies or to your employer, the "Difference" which has been exempted initially, will become taxable will be subject to IRPEF, plus regional and municipal taxes and social security contributions as income from employment at the time you sell such Shares. Such amount will increase the tax basis of the shares for capital gain purposes.

You will have to report the capital gains in your annual tax return and pay the 26% substitute tax.

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?

Yes, taxation will apply with respect to your subscription to the Offer, in the year-end tax adjustment.

In ESOP Leverage, you benefit upon subscription from the following advantages:

- ✓ A subscription price which is less than the share market price; and
- ✓ A payment facility

Any positive difference (the “**Difference**”) between (a) the average stock exchange price of the Technip Energies shares registered in the period between the date of the acquisition of the shares (i.e., the date of the issuance of shares) which is 30 July 2026 and the same date of the preceding month which is 30 June 2026, and (b) the Subscription Price constitutes in principle income from employment subject to personal income taxes (“**IRPEF**”) at progressive rates, plus regional and municipal surtaxes and social security contributions at the rates indicated below.

The 20% "discount" as determined under the Offer, may differ from the Difference calculated in accordance with the Italian tax legislation.

The Difference would be exempt from IRPEF, surtaxes and social security contributions up to €2,065.83 in each calendar year provided that (i) you hold your Technip Energies shares during at least 3 years after their delivery to you and (ii) these shares are not repurchased by Technip Energies or by your employer or, based on the Italian Tax Authority's interpretation, by whatever entity controlling Technip Energies directly or indirectly.

However, if the conditions for the tax exemption are no longer met (e.g. in cases of early exit occurred within 3 years), the Difference will become subject to IRPEF, surtaxes and social security contributions as income from employment according to ordinary rules at the time you sell the shares.

The payment facility offered by your employer is also considered as taxable benefit. The taxable amount is equal to 50% of the difference between the Official Bank Rate applicable at the end of each year and the actual rate, as applied to the amount of your subscription. This amount will be taxable as income from employment subject to IRPEF, surtaxes and social security contributions.

No taxation arises on SARs at the time of subscription in ESOP Leverage.

For tax year 2026, IRPEF at progressive rates range from 23% to 43%, regional surtax from 0.7% to 3.33%, municipal surtax from 0% to 0.9% and social security contributions to be borne by you from 9% to 10%.

IRPEF, surtaxes and social security contributions due will be withheld by your employer from your salary in the year-end tax adjustment. If your salary is not sufficient, you may be required to provide your employer with the funds necessary to pay taxes.

For reporting purposes, you should report at the end of each fiscal year (or at the end of the holding period, in case the shares are sold before the end of the calendar year), in a specific section of your annual income tax return (i.e. the Form RW of the *Modello Unico Persone Fisiche*) or autonomously in an equivalent form in case you are not under the obligation to submit the annual income tax return, the amount of foreign investments held. The Technip Energies shares in principle qualify as foreign investments for reporting purposes



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 Italian tax residents are subject to withholding tax at 12.8%. This tax will be withheld automatically at the time of payment of dividends to you.

In Italy, the gross amount of the dividend that you receive in respect of your Technip Energies shares would have to be reported in your tax return and be subject to a 26% substitute tax on the relevant amounts.

This regime applies considering that shares acquired in the context of the Offer will be deposited on a share account maintained by Société Générale Securities Services and payment of dividends will be made without involving an Italian resident financial intermediary.

Because in this Offer the shares are not deposited with an Italian resident authorized intermediary, reporting requirements that apply in relation to dividend payments shall be completed by you.

In this case, the 26% substitute tax applies to the gross amount of dividends. No tax credit is available for the French withholding tax. Please note that recent cases law may change this conclusion.



Shall my Technip Energies shares be considered for wealth tax purposes?

Yes, with respect to the shares held abroad by Italian-resident individuals, a wealth tax (so called IVAFE) should be paid by you at a rate of 0.2% on the market value of the Technip Energies Shares at the end of the relevant calendar year (or at the end of the holding period, in case the Technip Energies shares are sold before the end of the calendar year).

Please also note that, reporting requirements of the amount of investments held abroad will apply (for more details, please see description above regarding taxation at subscription).



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

Yes, when you sell your Technip Energies shares you may be taxable with respect to the capital gain. However, if you do not sell your shares at the end of the lock-up period, the tax regime described below will not apply until such time as you actually sell your shares.

In case of disposal of you Technip Energies shares, the capital gain realised will be subject to substitute tax at the rate of 26%. The taxable capital gain will be the difference between the sale price and the tax basis of the shares (increased by any expense related to the subscription, except for interest expenses, and any amount already taxed as income from employment, if applicable).

No social security contributions apply.

If an early redemption event arises and you sell your shares during the first three years of the 5-year lock-up period, or at any time to Technip Energies or to your employer, the "Difference" which has been exempted initially, will become taxable will be subject to IRPEF, plus regional and municipal taxes and social security contributions as income from employment at the time you sell such Shares. Such amount will increase the tax basis of the shares for capital gain purposes.

You will have to report the capital gains in your annual tax return and pay the 26% substitute tax.



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

The SAR Payout is taxable as employment income in the year in which you will actually receive this payment from your employer. Such payment is a cash bonus taxable as employment income subject to IRPEF, surtaxes and social security contributions as described above.

For tax year 2026, IRPEF at progressive rates range from 23% to 43%, regional surtax from 0.7% to 3.33%, municipal surtax from 0% to 0.9% and social security contributions to be borne by you from 9% to 10%.

IRPEF, surtaxes and social security contributions due will be withheld by your employer from your salary relating to the pay period during which the taxable event takes place (i.e. the month in which the SAR Payout is made).