

## Glossary

country or region, the probable source of competing flexible electrical generation (alternative source). When the end use by customers is established and the alternative source identified, the difference between the emissions of the alternative fuel (fuel oil or coal) and gas has been calculated using the emission factors related to the electricity generation of each country or region for each of these sources, as published by the IEA (except for France, where the emission factors published by RTE France were used). For countries where the final use of LNG sales is not identified, this method is applied to LNG sales weighted by the percentage of gas used for electricity production in the local gas consumption.

For renewable electricity production, the methodology compares the emissions of the alternative non-renewable mix (alternative source, in accordance with the IRENA methodology) to those from solar or wind production. The emission factors used (published by the IEA) cover the entire life cycle of electricity production. The non-renewable production mixes are based on IEA data by country or continent.

### Environmentally material sites

Production sites of the Exploration & Production segment subsidiaries, sites producing more than 250 kt/y in the Refining & Chemicals and Marketing & Services segments, and gas-fired power plants in the *Integrated Power* segment, operated by the Company.

### Equity interest perimeter

The equity interest perimeter, which is distinct from the operated perimeter, includes all the assets in which the consolidated subsidiaries (including equity-accounted companies) have a financial interest or rights to production. This scope also includes subsidiaries that are not financially consolidated but are material from a sustainability point of view. Under the equity interest perimeter, the indicators are consolidated based on the Company's equity interest in the assets or its share of production for oil and gas production assets.

### Greenhouse gases (GHG)

The six greenhouse gases named in the Kyoto Protocol: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) and sulphur hexafluoride (SF<sub>6</sub>), with their respective 100-year time horizon GWP (Global Warming Potential) as described in the 2021 IPCC report<sup>1</sup>. HFCs, PFCs and SF<sub>6</sub> are virtually absent from the Company's emissions or are considered non-material, and are therefore no longer counted as of 2018.

### Hydrocarbon spills

Accidental spills of liquid hydrocarbons that have an environmental impact and exceed one barrel in volume, excluding acts of sabotage and theft.

### Lifecycle carbon intensity of energy products sold

This indicator measures the average GHG emissions of a unit of energy used by the Company's customers across its lifecycle (i.e., Scope 1+2+3), from production to end use by customers. This indicator is calculated as a division which takes into account:

For the numerator:

- emissions related to the production and conversion of energy products used by the customers of the Company;
- emissions related to the end use of energy products sold to TotalEnergies customers. For each product, stoichiometric emission factors<sup>1</sup> are applied to these sales to obtain an emission volume. For the biofuel value chain, lifecycle emissions (production, processing and end use) are calculated on the basis of the emissions of the equivalent fossil fuel to which a standard abatement rate is applied. Non-energy use products (bitumen, lubricants, plastics, etc.) are not taken into account;
- negative emissions stored through the use of Carbon Capture and Storage and nature-based carbon sinks projects (these volumes are nil up to 2024).

For the denominator:

- the quantity of energy sold, this being the sum of:
  - the energy quantities associated with the highest points in the oil and gas value chains, as determined in the Scope 3 calculation;
  - energy quantities associated with sales of biofuels (Marketing & Services sales and bulk refining sales), biogas and hydrogen;

<sup>1</sup>. For data published from 2024. For historical data up to 2023, the Company based its calculation on the IPCC 4<sup>th</sup> Assessment Report (2007) and has not restated the published figures given a very low impact (less than 1% of the Company's Scope 1 emissions).

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– quantities of electricity sold, based on sales by marketing entities in Europe, sales linked to aggregation activities (corresponding to medium/long-term purchases), production outside Europe and sales of EV charging station entities outside Europe. Electricity is placed on an equal footing with fossil fuels, taking into account average capacity factors and average efficiency ratios.

The carbon intensity indicator therefore corresponds to the average emissions associated with each unit of energy used by customers. To track changes in the indicator, it is expressed in base 100 compared to 2015.

### Lost Time Injury Rate (LTIR)

Frequency rate of lost-time injuries.

### Lost Time Injury Severity (LTIS)

Number of lost-time days due to accidents at work per million hours worked.

### Low-carbon hydrogen

Hydrogen produced from non renewable resources but with greenhouse gas emissions below a maximum threshold. For example, the hydrogen produced from natural gas via the steam reforming process associated with a capture and storage (CCS) process. In Europe, the maximum threshold of greenhouse gas emission for low-carbon hydrogen is the same as that for renewable hydrogen, i.e. 3.38 kg CO<sub>2</sub>e/kg H<sub>2</sub> according to the European Directive 2018/2001 named RED II. In common language, low-carbon hydrogen is often considered to include renewable hydrogen.

### Operated Oil & Gas facilities

Facilities operated by the Company as part of its Upstream oil and gas activities as well as in its Refining & Chemicals and Marketing & Services segments. Facilities for power generation from renewable sources or natural gas, such as combined-cycle natural gas power plants are therefore excluded from this perimeter.

### Operated perimeter

Activities, sites and industrial assets of which TotalEnergies SE or one of its subsidiaries has operational control, i.e. has the responsibility of the conduct of operations on behalf of all its partners.

### Scope 1 GHG emissions

Direct emissions related to the Company's activities. Direct emissions of biogenic CO<sub>2</sub> are excluded from Scope 1 and reported separately.

### Scope 2 GHG emissions

Indirect emissions attributable to brought-in energy (electricity, heat, steam), net of any energy sales, excluding purchased industrial gases (H<sub>2</sub>). Unless otherwise indicated, TotalEnergies reports Scope 2 GHG emissions using the market-based method defined in the GHG Protocol.

### Scope 3 GHG emissions: other indirect emissions

If not stated otherwise, TotalEnergies reports Scope 3 GHG emissions, category 11, which correspond to indirect GHG emissions related to the direct use-phase emissions of sold products over their expected lifetime (i.e., the Scope 1 and Scope 2 emissions of end users that occur from the combustion of fuels) in accordance with the definition of the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard Supplement. The Company follows the Oil & Gas industry reporting guidelines published by IPIECA, which comply with the GHG Protocol methodologies. In order to avoid double counting, this methodology accounts for the largest volume in the oil and gas value chains, i.e. the higher of the two production volumes or sales for end use. For TotalEnergies, in 2024, the calculation of Scope 3 GHG emissions for the oil value chain considers products sales (higher than production) and for the gas value chain, the marketable gas and condensates production (higher than gas sales, either as LNG or as direct sales to B2B/B2C customers). A stoichiometric emission factor (oxidation of molecules to carbon dioxide) is applied to these sales or production to obtain an emission volume. In accordance with the Technical Guidance for Calculating Scope 3 Emissions Supplement to the Corporate Value Chain (Scope 3) Accounting and Reporting Standard which defines end users as both consumers and business customers that use final products, and with IPIECA's Estimating petroleum industry value chain (Scope 3) greenhouse gas emissions guidelines, under which reporting of emissions from fuel purchased for resale to non-end users (e.g. traded) is optional, TotalEnergies does not report emissions associated with trading activities.

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In accordance with ESRS, biogenic CO<sub>2</sub> emissions from the combustion or biodegradation of biomass (from sales of biofuels and biogas) are excluded from Scope 3 and disclosed separately. The biofuels value chain which was previously reported in Scope 3 category 11 is not included anymore and the 2023 and 2024 data have been consequently restated.

### **Serious road accident**

Overtaken vehicle or other accident resulting in the injury of a crew member or a passenger (recordable accident) involving a TotalEnergies vehicle or vehicle on long-term contract with TotalEnergies (> 6 months).

### **Socle Social Commun or 'Common Social Basis'**

The 'Socle Social Commun' or 'Common Social Basis' (whereby all employees have the same rights) brings together the following in France: TotalEnergies SE, Elf Exploration & Production, TotalEnergies Marketing & Services, TotalEnergies Marketing France, TotalEnergies Additives and Fuels Solutions, TotalEnergies Lubrifiants, TotalEnergies Fluids, TotalEnergies Raffinage Chimie, TotalEnergies Petrochemicals France, TotalEnergies Raffinage France, TotalEnergies Global Information Technology Services, TotalEnergies Global Financial Services, TotalEnergies Global Procurement, TotalEnergies Global Human Resources Services, TotalEnergies Learning Solutions, TotalEnergies Facilities Management Services, TotalEnergies Consulting and TotalEnergies OneTech.

### **Tier 1 and Tier 2**

Indicator of the number of loss of primary containment events with more or less significant consequences (fires, explosions, injuries, etc.), as defined by API 754 (for downstream) and IOGP 456 (for upstream) standards. Excluding acts of sabotage and theft.

### **Total Recordable Injury Rate (TRIR)**

Frequency rate of recordable injuries.

### **Upstream oil and gas operations**

Upstream oil and gas exploration and production operations of the Exploration & Production and Integrated LNG segments. Facilities for power generation from renewable sources or natural gas, such as combined-cycle natural gas power plants are therefore excluded from this perimeter.

### **Worldwide Human Resources Survey (WHRS)**

An annual study that includes 284 workforce indicators linked to the Company's Human Resources policies, such as mobility, talent development, training, working conditions, social dialogue, deployment of the Code of Conduct, human rights and health. The survey covers 140 companies in 51 countries, representing 90.9% of the Company's consolidated workforce (93,516 employees). The data published in this document are taken from the most recent survey, carried out in December 2024 and January 2025.