



PUBLIC CbCR — JURISDICTION DATA (Section 2 / Model IP2)

AP 11ª Second.2 & Second.4 · Each EU Member State reported separately · Annex VIII jurisdictions reported separately · All others aggregated

Δ Classification rules (Second.4): (1) Each EU Member State → separate row (2) Annex I jurisdictions (blacklist as at 1 Mar of the reporting FY) → separate row (3) Annex II jurisdictions (greylist present on 1 Mar of current AND prior FY) → separate row (4) All other tax jurisdictions → aggregate in sin

Jurisdiction / Tax Territory	Geo Classification	ISO Code	Revenues — Related Party (Intragroup)	Revenues — Unrelated Party (third parties)	Total Revenues	Profit / (Loss) Before Income Tax	Income Tax Accrued — Current Year (excl. deferred taxes & uncertain positions)	Income Tax Paid — Cash Basis (incl. WHT paid by other group entities)	Accumulated Earnings / Retained Earnings (end of FY)	Number of Employees (FTE)
Spain	EU Member State	ES	-	207,486,935	207,486,935	- 23,550,479	3,299	4,346,798	- 244,971,803	466
	EU Member State									
	EU Member State									
	EU Member State									
	Annex I (Blacklist)									
	Annex I (Blacklist)									
	Annex II (Greylist)									
	Annex II (Greylist)									
All other tax jurisdictions (aggregated)	Rest of World (aggregated)	-								

Note: 'Total Revenues' = Related Party + Unrelated Party (intragroup transactions INCLUDED in both). Income Tax Accrued = current tax expense only (no deferred taxes, no provisions for uncertain positions). Accumulated Earnings = balance at end of FY. FTE = full-time equivalent headcount.