Public Country by Country Report (on income tax information)

Section 1. General information

Name of ultimate parent of group / of standalone company	IBSA Holding SA
Country of registered office of ultimate parent undertaking	The Swiss Confederation
Date of start of financial year	2025-01-01
Date of end of financial year	2025-12-31
Reporting currency	EUR
Application of option to report in accordance with taxation reporting instructions	Yes
Name and registered office of a single subsidiary undertaking which has published the report on income tax information of an undertaking that is not governed by the law of a Member State	IBSA Instituto Bioquimico Iberico SL, Avenida Diagonal 605, Planta 8, Local 1, 08028 Barcelona, Spain
Name and address of a single branch which has published the report on income tax information of an undertaking that is not governed by the law of a Member State	-
Language of report	english - en

Section 2. Overview of information on a country-by-country basis

Name of Member State or tax jurisdiction	Country code of Member State or tax jurisdiction	Revenues	Profit (loss) before tax	Income tax paid (on cash basis)	Income tax accrued – current year	Accumulated earnings	Number of employees
Spain	ES	23475563	753462	223632	-2366	1097868	67
All other tax jurisdictions (aggregated basis)							
		-	-	-	-	-	-

Section 3. List of subsidiaries and activities

Name of Member State or tax jurisdiction	Country code of Member State or tax jurisdiction	Name of subsidiary undertakings consolidated in financial statements of ultimate parent undertaking	Brief description per country of nature of activities in Member State or tax jurisdiction
Spain	ES	IBSA Instituto Bioquimico Iberico SL	Sales, Marketing or Distribution

Section 4. Omitted information

Information omitted (if any) for this financial year		
Information omitted	**Information omitted, other tax jurisdictions**	**Explanation of reason for omission of information**
n/a	n/a	n/a
Disclosure of information omitted for previous financial years		
n/a		

Section 5. Explanations for material discrepancies between income tax paid and accrued

Explanation of any material discrepancies between income tax paid and accrued
n/a

Conclusion

According to the provisions of Law 28/2022, of 21 December, which amended Law 22/2015, of 20 July, on the Audit of Accounts, IBSA Instituto Bioquimico Iberico SL, the Spanish subsidiary of IBSA Holding SA, is required to prepare, publish and ensure access to a report on information related to corporate income tax for the Fiscal Year ending December 31, 2025. As such, the entity is publishing available information as required under the Law 28/2022 for the Financial Year 2025. Additional relevant data for in-scope jurisdictions outside of Spain was requested by the subsidiary from IBSA Holding SA. However, IBSA Holding SA is not in a position to provide any additional data at this point. IBSA Holding SA will publish the public Country by Country Report in line with the EU directive, content of the law and the prescribed timelines.