

CORPORATE INCOME TAX REPORT

(EU Public Country by Country Report)

Fiscal Year 2025 (from 01 January 2025 to 31 December 2025)

In accordance with the provisions of section First.4 of the eleventh additional provision of Law 22/2015, of July 20, on Auditing Accounts (hereinafter, LAC), the entity Tough Systems S.L.U. (hereinafter, “F&D”), headquartered at Dolores (Alicante), a subsidiary of Cranemere Group Limited (hereinafter, “Cranemere”), is required to publish and make accessible a report regarding corporate tax or taxes of similar nature consolidated at the level of the ultimate parent company (EU public country by country report) for fiscal year 2025, given that:

- F&D is an entity subject to Spanish law, and considered a medium or large sized subsidiary, according to the thresholds set out in Article 3 of the LAC, and
- Cranemere is the ultimate parent company, not governed by the law of an EU Member State. The net consolidated annual turnover of the group at the end of the fiscal year exceeded a total of 750,000,000 euros in each of the last two consecutive fiscal years according to its consolidated financial statements.

To comply with this obligation, F&D has requested Cranemere to provide all the information required by the eleventh additional provision of the LAC. However, this information has not been made available to F&D because the group information was not yet available at the time of preparing and filing this report.

Therefore, F&D has prepared the report on corporate tax required by the eleventh additional provision of the LAC, considering only the information of the Cranemere Group in Spain, available at the time of filing, without prejudice to the fact that the definitive information will be included in the report on corporate tax of the entire group that will be published in another EU Member State, within the 12-month period provided for in Directive 2021/2101, which amended Directive 2013/34/EU as regards disclosure of income tax information by certain undertakings and branches.

Content of the Corporate Income Tax Report

Section 1 - General information

Name of the ultimate parent of the group / of the standalone undertaking	Cranemere Group Limited
Country where the ultimate parent has its registered office	United Kingdom
Financial Year – start date	1 January 2025
Financial Year – end date	31 December 2025
Reporting currency	EUR
Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Parts B and C, of Annex III to Directive 2011/16/EU?	Yes

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

Tax jurisdiction	Country code	Revenues	Profit (loss) before income tax	Income tax paid – on cash basis	Income tax accrued – current year	Accumulated earnings	Number of employees
Spain (EUR)	ES	192,280,436	14,665,659	3,594,532	4,205,558	73,890,661	894

Section 3 - List of subsidiaries and activities

Tax jurisdiction	Country code	Name of each entity undertaking in the Member State or tax jurisdiction	Brief description of the nature of activities in the Member State or tax jurisdiction
Spain	ES	Construplas S.L.U.	Research and Development / Holding or Managing Intellectual Property / Manufacturing or Production / Sales, Marketing or Distribution
		Moldcom Composites S.L.U.	Research and Development / Holding or Managing Intellectual Property / Manufacturing or Production / Sales, Marketing or Distribution
		Tough Systems S.L.U.	Research and Development / Holding or Managing Intellectual Property / Manufacturing or Production / Sales, Marketing or Distribution
		Novarali S.L.U.	Research and Development / Holding or Managing Intellectual Property / Manufacturing or Production / Sales, Marketing or Distribution
		Fiora Bath Collections S.L.U.	Research and Development / Holding or Managing Intellectual Property / Manufacturing or Production / Sales, Marketing or Distribution
		Estrelizia Bath S.L.U.	Research and Development / Holding or Managing Intellectual Property / Manufacturing or Production / Sales, Marketing or Distribution

Section 4 - Omitted information

Information omitted (if any) for this financial year:

Not applicable

Information omitted in previous financial years, which is disclosed in this financial year (if any):

Not applicable
