



TRADEBE

Report on Income Tax Information
(EU Public Country by Country Report)

Report on Income Tax Information (EU Public Country by Country Report) – Financial Year 2025

This income tax information report has been prepared by Tradebe in compliance with Directive (EU) 2021/2101 of the European Parliament and of the Council of 24 November 2021, amending Directive 2013/34/EU as regards the disclosure of income tax information by certain undertakings and branches. This Directive applies to multinational enterprise groups with consolidated revenues exceeding €750 million in each of the last two consecutive financial years and with a presence in the European Union. The report has been prepared using the common template established by Commission Implementing Regulation (EU) 2024/2952 of 29 November 2024, and covers the financial year ended 31 December 2025.

The information contained in this report has been prepared on the basis of the individual financial statements of the Group's constituent entities, prepared in accordance with Spanish GAAP accounting standards. The scope of consolidation includes entities consolidated under the full consolidation and proportional consolidation methods, excluding those accounted for under the equity method. Permanent establishments are allocated to the jurisdiction in which they are located. All monetary figures are expressed in euros.

Tradebe considers transparency in tax matters to be a fundamental element of its corporate responsibility and its commitment to all stakeholders. Taxes are a key component of the Group's contribution to the societies in which it operates, and the Group is committed to meeting its tax obligations in a manner that is aligned with its underlying economic activity and value creation in each jurisdiction.

The information in the report is based on reporting instructions used for tax purposes, pursuant to Section III, Parts B and C, of Annex III to Directive 2011/16/EU.

Section 1. General Information

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|--|--------------|
| Name of the ultimate parent of the group / of the standalone undertaking | Oshare, S.L. |
| Country where the ultimate parent has its registered office | Spain |
| Financial Year - start date | 01/01/2025 |
| Financial Year - end date | 31/12/2025 |
| Reporting currency | EUR |

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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 | ES | 415.896.404 | 35.205.021 | 7.573.059 | 6.910.604 | 179.595.960 | 1.074 |
| France | FR | 12.833.212 | 1.251.126 | 248.527 | 262.717 | 8.760.506 | 40 |
| Italy | IT | 4.665.952 | -3.761.008 | 0 | 0 | -11.486.910 | 39 |
| Germany | DE | 20.240.793 | -156.703 | 142.128 | 191.300 | -1.277.498 | 52 |
| All other tax jurisdictions (aggregated basis) | - | 621.734.511 | -318.585 | 1.476.000 | 1.247.269 | 38.251.300 | 1.705 |

Section 3. List of subsidiaries and activities

| Member State or tax jurisdiction | Country code | Name of each subsidiary undertaking in the Member State or tax jurisdiction | Brief description of the nature of activities in the Member State or tax jurisdiction |
|----------------------------------|--------------|--|--|
| Spain | ES | Grupo Tradebe Medio Ambiente, S.L.U., Ecoproges, S.L.U., Ecológica Ibérica y Mediterránea, S.A., Greening Relive, S.L., Lunagua, S.L.U., Tradebe, S.A.U., UTE Tecnoambiente-Acadar, UTE_Tecnoambiente - Geomytsa II, Tradebe Gestión España, S.L.U., Limpiezas del Nervión, S.A.U., Ingenieria y Tratamientos de Valorización, S.L.U., Prointraval, S.L.U., Fragnor, S.L., | Research and Development, Holding or Managing Intellectual Property, Manufacturing or Production, Sales, Marketing or Distribution, Provision of Services to Unrelated Parties, Internal Group Finance, Holding Shares or Other Equity instruments, Dormant, Other |

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| Member State or tax jurisdiction | Country code | Name of each subsidiary undertaking in the Member State or tax jurisdiction | Brief description of the nature of activities in the Member State or tax jurisdiction |
|----------------------------------|--------------|--|--|
| Spain | ES | Biocompost de Lugo, S.L.U., Tecnoambiente, S.L.U., Fundació Privada Tradebe Medioambiente, Sanemar, S.L.U., Tecnoambiente, S.L.U. - Mc Valnera S.L UTE, Tecnoambiente, S.L.U. - Geofísica Mar y Tierra, S.A., Tecnoambiente, S.L.U. - Aquatica, MC Valnera, S.L. - Tecno ambiente, S.L.U. HC/APBA, Tecnoambiente, S.L.U. - Mc Valnera IV S.L UTE, Tecnoambiente, S.L.U. - Mc Valnera V S.L UTE, Tradebe Valdilecha, S.L., Gestión de Marpol Galicia, S.L., Servicios de Intermediación Medioambiental, S.L.U., Enviland Medio Ambiente, S.L.U., Atlas Gestión Medioambiental, S.A., Edafo Gm, S.A., Mediaciones Comerciales Ambientales, S.L., Valorización Energética de Gas de Vertedero, S.L., Ignea Medioambiente, S.L.U., Tradebe Green Fuel Company, S.L.U., Inservec, S.L., Osharay Inmobiliaria, S.L., Oshare, S.L., | Research and Development, Holding or Managing Intellectual Property, Manufacturing or Production, Sales, Marketing or Distribution, Provision of Services to Unrelated Parties, Internal Group Finance, Holding Shares or Other Equity instruments, Dormant, Other |

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|----------------------------------|--------------|--|--|
| Spain | ES | Ecología Química, S.A.U., Cosmos Aromática Internacional, S.A., Ebedart Fragances, S.L.U., Tradebe Chemicals Management, S.L.U., Radesant 17 Business, S.L., Clinical Nutrition, S.A.U., Nutrisport, S.A.U., Persan Farma, S.L.U., Tradebe Port Services, S.L., Miladerto, S.L. | Research and Development, Holding or Managing Intellectual Property, Manufacturing or Production, Sales, Marketing or Distribution, Provision of Services to Unrelated Parties, Internal Group Finance, Holding Shares or Other Equity instruments, Dormant, Other |
| France | FR | Tradebe Sarl, Arôme Holding, SAS, Fabster, SASU, Fonciere Des Alpes SCI, Tradebe Solvants Services Sarl | Manufacturing or Production, Sales, Marketing or Distribution, Provision of Services to Unrelated Parties, Holding Shares or Other Equity instruments, Other. |
| Italy | IT | Tradebe Adro Srl, Tradebe Chimica Srl | Manufacturing or Production, Provision of Services to Unrelated Parties. |
| Germany | DE | Tradebe GmbH, Tanklager Wilhelmsburg GmbH | Provision of Services to Unrelated Parties |

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The information set out in this report provides a comprehensive overview of Tradebe's economic footprint and tax contribution across the jurisdictions in which it operates during the financial year ended 31 December 2025. The data reflects the Group's diverse international presence and the breadth of its operational and commercial activities.

Tradebe manages its tax affairs in accordance with applicable legislation in each territory, ensuring that its tax position in each jurisdiction is aligned with its underlying economic activity and value creation. The Group's tax strategy is grounded in principles of prudence, responsibility and social commitment, and is fully aligned with its corporate governance framework and its obligations under both domestic and international tax rules, including the OECD's Base Erosion and Profit Shifting (BEPS) guidelines.

Tradebe will continue to publish this report on an annual basis, as an expression of its ongoing commitment to tax transparency and to the highest standards of corporate governance. The Group remains attentive to developments in the regulatory landscape and will adapt its reporting practices, accordingly, ensuring that the information disclosed continues to be accurate, complete and meaningful for all users of this report.