**REPORT ON CORPORATE INCOME TAX INFORMATION**

in compliance with chapter 10a of Directive 2013/34/EU (‘country-by-country reporting’)

## Introduction

Ronal Group with headquarter in Switzerland maintains business operations via local subsidaries in various countries of the European Union. Therefore, Ronal Group is subject to the respective EU directive disclosing its so called "EU Public Country-by-Country Reporting".

## Section 1. General information

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|---|---|
| **Name of ultimate parent of group / of standalone company** | Ronal AG (under the concept of deemed consolidation, Indeq AG is considered the UPE) |
| **Country of registered office of ultimate parent undertaking** | The Swiss Confederation |
| **Date of start of financial year** | 2025-04-01 |
| **Date of end of financial year** | 2026-03-31 |
| **Reporting currency** | EUR |
| **Application of option to report in accordance with taxation reporting instructions** | true |
| **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** | Ronal GmbH, Karl-Wirth-Straße 100, 76694 Forst, Germany |
| **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** | 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 | | Revenues from transactions with related parties | Revenues from transactions with non-related parties | Tangible assets other than cash and cash equivalents | Stated capital |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Germany | DE | 100380440 | -843965 | 0 | 652934 | -9794743 | 241 | | 42083936 | 58296504 | 39044759 | 10949999 |
| Spain | ES | 209509014 | 6431786 | 851819 | -497739 | 2785336 | 718 | | 9715828 | 199793186 | 137650230 | 20270010 |
| France | FR | 46704477 | 5073627 | 1026 | 6574 | 6927626 | 66 | | 4969692 | 41734786 | 7940377 | 300000 |
| Italy | IT | 49710937 | -34478274 | -188576 | -67932 | 27975616 | 161 | | 7026087 | 42684850 | 49070475 | 4310000 |
| Poland | PL | 425542696 | 9315894 | 0 | 0 | 95203878 | 1766 | | 24389723 | 401152973 | 239883693 | 68112063 |
| Portugal | PT | 11955481 | -705022 | 0 | 57286 | 6282853 | 91 | | 11166300 | 789181 | 15849446 | 2000000 |
| Romania | RO | 2435894 | -322731 | 0 | 0 | -574283 | 21 | | 853905 | 1581989 | 1432191 | 1507171 |
| Czech Republic | CZ | 319285395 | 7277632 | 0 | 0 | 133516029 | 1401 | | 27781729 | 291503666 | 199302541 | 24487190 |
| **All other tax jurisdictions (aggregated basis)** | | | | | | | | | | | | |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 632290925 | 605496 | 1433712 | 1698889 | 752942163 | 1944 | | 165417561 | 466873364 | 351287490 | 236689003 |

## 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 |
|---|---|---|---|
| Switzerland | CH | Ronal AG | Research and Development<br>Holding/managing intellectual property<br>Purchasing or Procurement<br>Sales, Marketing or Distribution<br>Administrative, Management or Support Services<br>Internal Group Finance<br>Insurance<br>Holding shares or other equity instruments |
| Switzerland | CH | Ron AG | Manufacturing or Production<br>Sales, Marketing or Distribution |
| Czech Republic | CZ | RONAL CR s.r.o. | Purchasing or Procurement<br>Manufacturing or Production<br>Sales, Marketing or Distribution |
| Germany | DE | RONAL GmbH | Research and Development<br>Purchasing or Procurement<br>Manufacturing or Production<br>Sales, Marketing or Distribution<br>Administrative, Management or Support Services |
| Germany | DE | RONLOG GmbH | Administrative, Management or Support Services |
| Germany | DE | Ronal Technologie GmbH | Research and Development |
| Spain | ES | RONAL Ibérica S.A.U. | Purchasing or Procurement<br>Manufacturing or Production<br>Sales, Marketing or Distribution |
| France | FR | RONAL France S.A.S. | Purchasing or Procurement<br>Sales, Marketing or Distribution |
| Italy | IT | RONAL Italia S.r.l. | Holding/managing intellectual property<br>Administrative, Management or Support Services<br>Holding shares or other equity instruments |
| Italy | IT | Ronal Italia Services S.r.l. | Sales, Marketing or Distribution<br>Administrative, Management or Support Services |
| Italy | IT | SPEEDLINE TRUCK S.r.l. | Sales, Marketing or Distribution |
| USA | US | Ronal USA Inc. | Sales, Marketing or Distribution<br>Administrative, Management or Support Services |
| Italy | IT | APP-Tech S.r.l. | Research and Development<br>Purchasing or Procurement<br>Manufacturing or Production<br>Sales, Marketing or Distribution |
| Mexico | MX | RONAL Querétaro, S.A. de C.V. | Purchasing or Procurement<br>Manufacturing or Production |
| Mexico | MX | RONAL San Luis, S.A. De C.V. | Purchasing or Procurement<br>Manufacturing or Production |

| 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 |
|---|---|---|---|
| Portugal | PT | Alron Lda. | Research and Development<br>Purchasing or Procurement<br>Manufacturing or Production |
| Poland | PL | RONAL Polska sp. z.o.o. | Purchasing or Procurement<br>Manufacturing or Production<br>Sales, Marketing or Distribution |
| Taiwan | TW | Fullchamp Technologies Ltd. | Research and Development<br>Purchasing or Procurement<br>Manufacturing or Production<br>Sales, Marketing or Distribution |
| USA | US | Kentucky Chrome Works Llc. | Research and Development<br>Purchasing or Procurement<br>Manufacturing or Production<br>Sales, Marketing or Distribution |
| Czech Republic | CZ | RONAL Bathrooms s.r.o. | Purchasing or Procurement<br>Manufacturing or Production<br>Sales, Marketing or Distribution<br>Administrative, Management or Support Services |
| Germany | DE | RONAL Bathrooms GmbH | Sales, Marketing or Distribution<br>Administrative, Management or Support Services |
| Spain | ES | SanSwiss Ibérica S.A. | Dormant |
| France | FR | RONAL Bathrooms SAS | Research and Development<br>Purchasing or Procurement<br>Manufacturing or Production<br>Sales, Marketing or Distribution<br>Administrative, Management or Support Services |
| Poland | PL | RONAL Bathrooms Sp. Z o.o. | Sales, Marketing or Distribution<br>Administrative, Management or Support Services |
| Romania | RO | RONAL Bathrooms SRL | Purchasing or Procurement<br>Manufacturing or Production<br>Sales, Marketing or Distribution |
| Switzerland | CH | RONAL Bathrooms AG | Administrative, Management or Support Services<br>Internal Group Finance<br>Holding shares or other equity instruments |
| Switzerland | CH | RONAL Bathrooms Schweiz AG | Sales, Marketing or Distribution<br>Administrative, Management or Support Services |
| Italy | IT | Ronal Bathrooms Italia s.r.l. | Research and Development<br>Purchasing or Procurement<br>Manufacturing or Production<br>Sales, Marketing or Distribution<br>Administrative, Management or Support Services |
| United Kingdom | GB | RONAL Bathrooms UK Ltd | Research and Development<br>Purchasing or Procurement<br>Manufacturing or Production<br>Sales, Marketing or Distribution<br>Administrative, Management or Support Services<br>Holding shares or other equity instruments |

| 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 |
|---|---|---|---|
| South Africa | ZA | RONAL BATHROOMS SA (PTY) LTD | Purchasing or Procurement<br>Manufacturing or Production<br>Sales, Marketing or Distribution<br>Administrative, Management or Support Services |
| Switzerland | CH | Indeq AG | Holding/managing intellectual property<br>Holding shares or other equity instruments |

## Section 4. Omitted information

| Disclosure of type of information omitted | | |
|---|---|---|
| **Information omitted** | **Information omitted, other tax jurisdictions** | **Explanation of reason for omission of information** |
| - | - | - |
| **Disclosure of information omitted for previous financial years** | | |
| - | | |

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

| Explanation of any material discrepancies between income tax paid and accrued |
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