

# REPORT ON CORPORATE INCOME TAX INFORMATION

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

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Section 1. General information

|                                                                                                                                                                                                   |                                 |
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| <b>Name of ultimate parent of group / of standalone company</b>                                                                                                                                   | Big Dutchman Aktiengesellschaft |
| <b>Country of registered office of ultimate parent undertaking</b>                                                                                                                                | Germany                         |
| <b>Date of start of financial year</b>                                                                                                                                                            | 2024-10-01                      |
| <b>Date of end of financial year</b>                                                                                                                                                              | 2025-09-30                      |
| <b>Reporting currency</b>                                                                                                                                                                         | EUR                             |
| <b>Application of option to report in accordance with taxation reporting instructions</b>                                                                                                         | true                            |
| <b>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</b> | -                               |
| <b>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</b>                           | -                               |
| <b>Language of report</b>                                                                                                                                                                         | 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 |
|-------------------------------------------------------|--------------------------------------------------|-----------|--------------------------|---------------------------------|-----------------------------------|----------------------|---------------------|
| Germany                                               | DE                                               | 768604237 | -50121918                | 900307                          | 2499688                           | 304870166            | 1261                |
| France                                                | FR                                               | 10765968  | -16158                   | 5151                            | 0                                 | -1927544             | 36                  |
| Netherlands                                           | NL                                               | 9854668   | -427343                  | 30231                           | -59367                            | 1025192              | 27                  |
| Italy                                                 | IT                                               | 0         | 0                        | 0                               | 0                                 | -359630              | 0                   |
| Spain                                                 | ES                                               | 166645408 | 20520329                 | 5142863                         | 50679                             | 32789461             | 120                 |
| Poland                                                | PL                                               | 21697576  | 1627860                  | 343599                          | 4208                              | 2009238              | 60                  |
| Denmark                                               | DK                                               | 203389582 | 34383782                 | 7100705                         | 590554                            | 68790924             | 488                 |
| Russian Federation                                    | RU                                               | 95921187  | 6375373                  | 1706231                         | -122835                           | 17849139             | 111                 |
| Vietnam                                               | VN                                               | 6449490   | -783854                  | -638                            | 638                               | 158561               | 48                  |
| Turkey                                                | TR                                               | 25613216  | -1947788                 | 0                               | 0                                 | -3499910             | 45                  |
| <b>All other tax jurisdictions (aggregated basis)</b> |                                                  |           |                          |                                 |                                   |                      |                     |
|                                                       |                                                  | 687796744 | 44204425                 | 12865859                        | -1054436                          | 74391296             | 1220                |

### 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                                                                                                                                                                             |
|------------------------------------------|--------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Germany                                  | DE                                               | Big Dutchman Aktiengesellschaft<br>Big Dutchman International GmbH<br>Smart Agri GmbH<br>Big Dutchman Facility Service GmbH<br>Big Dutchman Academy GmbH<br>Big Dutchman Service GmbH<br>AB Agrartechnische Handelsgesellschaft mbH<br>Franz Hoegemann GmbH<br>Bosche Systembau GmbH<br>Willoh GmbH<br>Agritec Gesellschaft f. techn. Ausrustung i. d. Landwirtschaft mbH<br>Hellmann Poultry GmbH und Co. KG<br>Hellmann Poultry GmbH<br>BD PowerSystems GmbH und Co. KG<br>BD PowerSystems Verwaltungs-GmbH | Research and Development<br>Holding or Managing intellectual property<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 |
| France                                   | FR                                               | Agri Construction France SARL<br>Matavicol Industrie S.A.S.U.                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Research and Development<br>Sales, Marketing or Distribution<br>Administrative, Management or Support Services                                                                                                                                                        |
| Netherlands                              | NL                                               | INNO+ B.V.<br>SKOV-Sercom B.V.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Research and Development<br>Holding or Managing intellectual property<br>Purchasing or Procurement<br>Sales, Marketing or Distribution<br>Administrative, Management or Support Services<br>Manufacturing or Production                                               |
| Italy                                    | IT                                               | BD Agricoltura Italia s.r.l.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Sales, Marketing or Distribution<br>Administrative, Management or Support Services                                                                                                                                                                                    |

| 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                                               | Big Dutchman Iberica S.A.<br>METALICAS ZUBEL S. L.<br>Zucami Poultry Equipment S.L.U.               | Research and Development<br>Holding or Managing intellectual property<br>Purchasing or Procurement<br>Sales, Marketing or Distribution<br>Administrative, Management or Support Services<br>Manufacturing or Production                                               |
| Poland                                   | PL                                               | Big Dutchman Polska Sp. z o.o.<br>Agricon SP. z o. o.                                               | Purchasing or Procurement<br>Manufacturing or Production<br>Sales, Marketing or Distribution<br>Administrative, Management or Support Services                                                                                                                        |
| Denmark                                  | DK                                               | Skov A/S<br>DOL A/S<br>Better Insect Solutions A/S<br>XIO A/S<br>Big Dutchman (Skandinavien) A/S    | Research and Development<br>Holding or Managing intellectual property<br>Purchasing or Procurement<br>Sales, Marketing or Distribution<br>Administrative, Management or Support Services<br>Holding shares or other equity instruments<br>Manufacturing or Production |
| Russian Federation                       | RU                                               | OOO Big Dutchman<br>OOO AgroInvest                                                                  | Purchasing or Procurement<br>Sales, Marketing or Distribution<br>Administrative, Management or Support Services                                                                                                                                                       |
| Vietnam                                  | VN                                               | BD Agriculture (Vietnam) Co., Ltd.                                                                  | Sales, Marketing or Distribution<br>Administrative, Management or Support Services                                                                                                                                                                                    |
| Turkey                                   | TR                                               | BD Agriculture Tarim Makinalari Kafes Dis Ticaret Ltd. Sti                                          | Sales, Marketing or Distribution<br>Administrative, Management or Support Services                                                                                                                                                                                    |

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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| -                                                                             |