

Information on Corporate Income Tax
(Public Country-by-Country Report)
Fiscal Year 2025

FLUIDRA

INTRODUCTION

The information on Corporate Income Tax (Public Country-by-Country Report or Public CbCR) is a European Union transparency initiative addressed to multinational groups, incorporated into Spanish law by means of Directive 2021/2101, of 24 November 2021, which was transposed into the Eleventh Additional Provision of the Audit of Accounts Law 22/2015¹ of December 2022, and the effects of which apply to financial years beginning on or after 22 June 2024.

In line with the country-by-country report promoted by the Organization for Economic Co-operation and Development (OECD) under Action 13 of the BEPS project (Base Erosion and Profit Shifting), the Public Country-by-Country Report contains relevant economic information and information on the activities carried out by multinational groups, presented separately for each Member State and for the jurisdictions that are non-cooperative for tax purposes with the European Union (blacklist and grey list), and on an aggregate basis for the remaining jurisdictions in which the groups have an established presence.

Fluidra, S.A., in its capacity as the ultimate parent entity of a multinational group with its registered office in Spain (the Fluidra Group), is required to prepare, publish and file the Public Country-by-Country Report in accordance with Directive 2021/2101 and the Eleventh Additional Provision of the Audit of Accounts Law.

¹ Disposición Adicional Undécima de la Ley 22/2015 de Auditoría de Cuentas de diciembre de 2022 in its original, Spanish, language.

CRITERIA USED IN THE PREPARATION OF THE REPORT

Below are the definitions and methodological criteria applied in the preparation of this report:

Scope of entities

The report presents an aggregated view of the financial data of the entities consolidated using the full integration method within the Fluidra Group, excluding joint ventures and associated entities. The data is prepared based on the individual financial statements of each company relating to fiscal year 2025, prepared in accordance with IFRS.

Revenue

Includes, to the extent that their net value is positive, the turnover, operating income, and financial income, as well as variations in the fair value of financial instruments and exchange rate differences. The Public Country-by-Country Report considers total revenue, unlike Form 231 (Country-by-Country Report filled to the Spanish Tax Agency), in which revenue is reported separately for related parties and third parties.

Corporate Income Tax paid

Reported in accordance with the cash basis criterion established by the OECD, including refunds, payments derived from tax audits, settlements resulting from litigation, and withholdings made. This amount may refer to results from prior fiscal years and differ from the tax accrued in the current fiscal year.

Corporate Income Tax accrued

Corresponds to the current tax expense accrued in the fiscal year in accordance with IFRS. Current expenses reflect only the current year, excluding deferred taxes and provisions for uncertain tax liabilities.

Accumulated earnings

Include the legal reserve, other reserves, and the results of the prior fiscal years accumulated as per the closing date of fiscal year 2025.

Number of employees

Corresponds to the average workforce of fiscal year 2025, calculated according to the criteria established by the IFRS.

PUBLIC COUNTRY-BY-COUNTRY REPORT

In compliance with the obligation established in the Eleventh Additional Provision of the Audit of Accounts Law 22/2015, the Public Country-by-Country Report of the Fluidra Group is reported below.

SECTION 1 – GENERAL INFORMATION

Name of the ultimate parent company of the group	Fluidra, S.A.
Country of the registered office of the ultimate parent	Spain
Fiscal year start date	01.01.2025
Fiscal year end date	31.12.2025
Reference currency	EUR (euro)
Information based on reporting instructions for tax purposes (Directive 2011/16/EU)	Yes

SECTION 2 – FINANCIAL DATA BY JURISDICTION

The following table presents a summary of the financial and tax information of the Fluidra Group separated by jurisdiction. In accordance with the applicable regulations, the information is shown separately for each EU Member State and for the jurisdictions included in the list of non-cooperative jurisdictions for tax purposes, and on an aggregate basis for the remaining jurisdictions.

Tax Jurisdiction	Revenues	Profit or (loss) before Income Tax	Income Tax paid – Cash basis	Income Tax accrued – Current year	Accumulated earnings	Number of employees
Germany	46,934,338	(474,679)	220,050	48,044	3,511,392	123
Austria	30,293,387	142,463	223,578	36,833	7,429,280	56
Belgium	9,303,439	380,282	15,661	102,607	1,718,576	14
Bulgaria	20,899,163	3,803,465	398,260	818,581	2,011,010	62
Croatia	7,609,433	690,328	114,686	131,280	1,627,457	17
Cyprus	5,391,033	596,692	79,276	74,790	2,422,271	11
Denmark	14,069,791	808,121	148,456	235,020	4,955,467	19
Slovenia	1,016,139	54,144	16,993	17,074	205,840	3
Spain	1,142,634,551	(76,351,166)	(16,243,031)	5,679,941	2,068,858,846	2,589
France	302,710,697	21,497,309	2,565,530	7,455,281	139,366,748	420
Greece	17,692,222	4,407,599	783,977	975,344	5,004,211	22
Hungary	15,047,390	476,251	7,800	11,067	(662,261)	47
Italy	80,617,602	10,591,056	4,147,290	2,393,666	18,905,532	128
Netherlands	42,877,664	2,295,027	406,431	558,442	14,516,092	69
Poland	8,051,086	362,900	(45,724)	59,911	1,680,083	18
Portugal	48,975,202	3,003,512	1,318,025	751,384	4,845,592	78
Czech Republic	5,723,543	1,057,557	416,473	208,615	2,863,662	10
Romania	5,127,345	488,579	90,345	26,266	1,165,665	11
Russia*	12,296,073	1,118,234	489,920	385,721	6,040,508	50
Sweden	8,256,523	693,720	68,209	142,998	645,382	10
Turkey*	11,558,946	(544,042)	260,408	0	11,292,197	35
Vietnam*	1,351,263	63,754	11,019	(4,008)	448,967	18
Other jurisdictions aggregated	1,473,219,073	275,934,367	51,161,455	55,645,215	74,039,721	3,123

Note: (*) Russia, Turkey and Vietnam are reported separately as they are included in the EU list of non-cooperative jurisdictions for tax purposes.

SECTION 3 – ENTITIES INCLUDED IN EACH JURISDICTION AND ITS ACTIVITY

The following table sets out the entities of the Fluidra Group present in each jurisdiction, together with a description of the nature of their main activities in accordance with the categories established by the applicable regulation.

Territory	Subsidiaries	Main activities
Germany	- AQUACONTROL, GmbH - BAC POOL SYSTEMS GmbH - FLUIDRA DEUTSCHLAND GmbH - SIBO GmbH	Purchasing or procurement / Manufacturing or production / Research and development / Administrative, management or support services / Sales, marketing, or distribution
Austria	SSA FLUIDRA OSTERREICH, GmbH	Sales, marketing, or distribution
Belgium	FLUIDRA BELGIQUE, S.R.L.	Sales, marketing, or distribution
Bulgaria	FLUIDRA BALKANS, JSC	Sales, marketing, or distribution
Cyprus	ASTRAL POOL CYPRUS, LTD	Sales, marketing, or distribution
Croatia	FLUIDRA ADRIATIC, D.O.O.	Sales, marketing, or distribution
Denmark	SWIM&FUN SCANDINAVIA APS	Sales, marketing, or distribution
Slovenia	FLUIDRA SL D.O.O.	Sales, marketing, or distribution
Spain	- CEPEX, S.A.U. - FLUIDRA COMERCIAL ESPAÑA, S.A.U. - FLUIDRA COMMERCIAL, S.A.U. - FLUIDRA EXPORT, S.A.U. - FLUIDRA GLOBAL DISTRIBUTION S.L.U. - FLUIDRA, S.A. - I.D. ELECTROQUÍMICA, S.L.U. - INNODRIP, S.L.U. - INQUIDE, S.A.U. - MANUFACTURAS GRE, S.A.U. - SACOPA, S.A.U. - TALLERES DEL AGUA, S.L.U. - TRACE LOGISTICS, S.A.U.	Purchasing or procurement / Manufacturing or production / Internal group finance / Research and development / Provision of services to unrelated parties / Insurance / Administrative, management or support services / Holding shares or other equity instruments / Sales, marketing, or distribution
France	- FLUIDRA COMMERCIAL FRANCE, S.A.S. - FLUIDRA INDUSTRY FRANCE, S.A.S. - PISCINES TECHNIQUES 2000, S.A.S. - POOLWEB, S.A.S. - ZODIAC POOL CARE EUROPE, S.A.S. - ZPES HOLDINGS, S.A.S.	Manufacturing or production / Research and development / Administrative, management or support services / Holding shares or other equity instruments / Holding or managing intellectual property / Sales, marketing, or distribution
Greece	FLUIDRA HELLAS, S.A.	Sales, marketing, or distribution
Hungary	FLUIDRA MAGYARORSZAG, KFT.	Sales, marketing, or distribution
Italy	- FLUIDRA COMMERCIALE ITALIA, S.P.A. - FLUIDRA GLOBAL DISTRIBUTION ITALY, S.R.L.	Purchasing or procurement / Manufacturing or production / Administrative, management or support services / Sales, marketing or distribution
Netherlands	- FLUIDRA BENELUX, BV - TRACE LOGISTICS NORTH, BV	Manufacturing or production / Administrative, management or support services / Holding shares or other equity instruments / Sales, marketing, or distribution
Poland	FLUIDRA POLSKA, SP. Z.O.O.	Sales, marketing, or distribution
Portugal	- DINI & LULIO, LDA. - ECOHÍDRICA, TECNOLOGIAS DA ÁGUA LDA. - FLUIDRA COMERCIAL PORTUGAL UNIPessoal, LDA. - KREATIVE TECHK, LDA. - NCWG, SISTEMAS DE GESTÃO DE ÁGUA, LDA.	Manufacturing or production / Administrative, management or support services / Sales, marketing, or distribution
Czech Republic	ASTRAL BAZENOVE PRISLUSENTSVI, S.R.O.	Sales, marketing, or distribution
Romania	FLUIDRA ROMANIA S.A.	Sales, marketing, or distribution
Russia*	- AO ASTRAL SNG - ASTRAL AQUADESIGN LIMITED LIABILITY COMPANY	Holding shares or other equity instruments / Sales, marketing, or distribution

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Territory	Subsidiaries	Main activities
Sweden	FLUIDRA NORDIC AB	Sales, marketing, or distribution
Turkey*	FLUIDRA TR SU VE HAVUZ EKIPMANLARI AS	Sales, marketing, or distribution
Vietnam*	FLUIDRA VIETNAM, LTD	Sales, marketing, or distribution

Note: (*) Russia, Turkey and Vietnam are reported separately as they are included in the EU list of non-cooperative jurisdictions for tax purposes.

SECTION 4 - OMITTED INFORMATION

Omitted information (if applicable) relating to the current fiscal year	No information has been omitted
Information omitted in previous fiscal years that is disclosed in the current fiscal year (if applicable)	No information has been omitted

In preparing the Public Country-by-Country Report, Fluidra, S.A. has not made use of the commercially sensitive information omission clause provided by the Eleventh Additional Provision of Audit of Accounts Law 22/2015, in its second paragraph, point 6. Therefore, in accordance with the XBRL tagging criteria established by the European Commission for the preparation of the Public Country-by-Country Report, the Section 4, regarding omitted information is not included in the Public Country-by-Country Report published by Fluidra, S.A.