

## Report on the Corporate Income Tax of the BSI Group

**BSI Group** is a group headquartered in **The United Kingdom of Great Britain and Northern Ireland** whose ultimate parent entity is **The British Standards Institution**. The Group has **one** Spanish subsidiary, **British Standards Institution Iberia S.A.U.**

Pursuant to **Section One.4 of the Eleventh Additional Provision of Law 22/2015, of 20 July, on Audit of Accounts** (the “Audit Law”)<sup>1</sup>, **British Standards Institution Iberia S.A.U.** is required to publish and make accessible a report on the **corporate income tax at the consolidated level of BSI Group** in respect of the fiscal year **ended December 31<sup>st</sup>, 2025**, given that:

- **British Standards Institution Iberia S.A.U.** does not qualify as a small entity in accordance with the thresholds set out in **Article 3 of the Audit Law**; and
- **The British Standards Institution.**, the Group’s ultimate parent entity, is not subject to the law of a Member State of the European Union, and the net amount of the **Group’s consolidated annual turnover**, at the end of the fiscal year, **exceeded EUR 750,000,000 in each of the two most recent consecutive fiscal years**, as evidenced by its consolidated financial statements.

In order to comply with this obligation within the timeframe established by Spanish legislation, **British Standards Institution Iberia S.A.U.** requested from **The British Standards Institution** the information necessary to prepare and make accessible the **Group’s Public Country-by-Country Report**, with all the information required by the European Directive and its transposition into Spanish legislation.

As of the date of preparation of this report, **The British Standards Institution** has not provided the **requested information**, as it has not yet been prepared by the group. Consequently, in accordance with **Section One.4 of the Eleventh Additional Provision of the Audit Law**, **British Standards Institution Iberia S.A.U.** has prepared this report solely with the information available to it, namely, the information relating to the Spanish entities of the group.

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<sup>1</sup> This Law transposed into Spanish legislation Directive (EU) 2021/2101 of 24 November 2021, which amends Directive 2013/34/EU as regards the disclosure of corporate income tax information by certain undertakings and branches.

Report on Corporate Income Tax  
(Public Country-by-Country Report)  
for the fiscal year ended 31 December 2025

**BSI Group**

**Section 1 – General Information**

Name of the ultimate parent of the group	<b>The British Standards Institution.</b>
Country where the ultimate parent has its registered office	The United Kingdom of Great Britain and Northern Ireland
Country Code	GB
Financial Year – start date	01 January 2025
Financial Year – end date	31 December 2025
Reporting currency	Euro <sup>2</sup>
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/no)?	Yes

**Section 2 – Summary of country-by-country information (EUR)**

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	8,758,067	240,304	82,081	59,592	2,056,333	38

**Section 3 – List of subsidiaries and activities**

Member State or tax jurisdiction	Country code	Name of each subsidiary in the Member State or tax jurisdiction	Nature of the activities in the Member State or tax jurisdiction
Spain	ES	British Standards Institution Iberia S.A.U.	Administrative, Management or Support Services; Provision of Services to Unrelated Parties

**Section 4 – Omitted information**

Omitted information (if any) for this fiscal year:

Omitted information in prior fiscal years, reported in this fiscal year (if any):

<sup>2</sup> Amounts are reported in Euros for being the currency used by British Standards Institution Iberia S.A.U. to formulate and publish its annual financial statements.