

Corporate Income Tax Report
(EU Public Country by Country Report)

Fiscal Year 2025 (from 01 January 2025 to 31 December 2025)

In accordance with section First.4 of Additional Provision Eleven (hereinafter, AP 11th) of Law 22/2015, of July 20, *Law on Auditing Accounts* (hereinafter, LAC), the entity **Taghleef Industries S.L.** (hereinafter, Taghleef Industries), with address at Avda Iberoamerica, Num.56, Alcala La Real, Jaen, a subsidiary of **Alghurair First Holding L.L.C** (hereinafter, Alghurair First), is required to publish and make accessible a report regarding corporate tax or taxes of similar nature consolidated at the level of the ultimate parent company (EU Public Country by Country Report), given that:

- **Taghleef Industries** is an entity subject to Spanish law, considered a medium or large sized subsidiary, according to the thresholds set out in Article 3 of the LAC, and
- **Alghurair First** is the ultimate parent company, not governed by the law of an EU Member State. The net consolidated annual turnover of the group at the end of the fiscal year exceeded a total of 750,000,000 euros in each of the last two consecutive fiscal years according to its consolidated financial statements.

To comply with this obligation, Taghleef Industries has requested Alghurair First to provide all the information required by AP 11th of the LAC. However, this information has not been made available to Taghleef Industries because the group information was not yet available at the time of preparing and filing this report.

Therefore, Taghleef Industries has prepared the report on corporate tax required by AP 11th of the LAC, considering only the information of the group in Spain, available at the time of filing, without prejudice to the fact that the definitive information will be included in the report on corporate tax of the entire group that will be published in another EU Member State, within the 12-month period provided for in Directive 2021/2101, which amended Directive 2013/34/EU as regards disclosure of income tax information by certain undertakings and branches.

To comply with the provisions of section Third of AP 11th of the LAC, this report is approved by the directors of Taghleef Industries and will be filed with the Jaen Commercial Registry, along with the documents that make up the annual accounts, within six-months after the fiscal year end for which the report has been drawn up. In addition, it is accessible to the public free of charge on this website.

Content of the Corporate Income Tax Report

Section 1. General information

Spain – Corporate income tax report

Name of the ultimate parent of the group / of the standalone undertaking	Alghurair First Holding L.L.C (formerly "Alghurair First L.L.C")
Country where the ultimate parent has its registered office	United Arab Emirates
Financial Year – start date	01/01/2025
Financial Year – end date	31/12/2025
Reporting currency	Euros (EUR)
Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Part B and C, of Annex III to Directive 2011/16/EU (yes/no)?	Yes

Section 2. Overview of information on a country-by-country basis (no information has been omitted)

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 (AED)	ES	323.013.636	6.767.297	1.722.550	1.394.170	59.538.459	184
Spain (EUR)	ES	75.692.513	1.585.796	403.649	326.699	13.951.779	184

Section 3. List of subsidiaries and activities

Member States 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	Taghleef Industries S.L.	Manufacturing or Production and Sales, Marketing or Distribution