



AmRest Group

Public Country-by-Country Report

FINANCIAL YEAR 2025

Madrid, May 7, 2026

Table of contents

1. Introduction
 2. Nature and scope of the published information
 3. Perimeter of the Public Country-by-Country Report
 4. Methodological criteria applied to the main indicators
 5. Presentation currency and consistency of the information
 6. Public Country-by-Country Report of the AmRest Group
 - Section 1: General information
 - Section 2: Summary of country-by-country information
 - Section 3: List of subsidiaries and activities
 - Section 4: Omitted information
 7. Publication of the report on the AmRest Group's website
 8. Drawing up of the report relating to Corporate Income Tax or other taxes of an identical or similar nature – Signature page
-

1. Introduction

This AmRest Group **Public Country-by-Country Report** is prepared in accordance with the international and European regulatory framework applicable to the disclosure of corporate tax information by large multinational groups.

This reporting regime originates from Action 13 of the BEPS (Base Erosion and Profit Shifting) Action Plan of the Organization for Economic Cooperation and Development (OECD), adopted in 2015, which introduced the disclosure of aggregated information by tax jurisdiction to provide an overview of the geographic distribution of the economic and tax activities of multinational groups.

Within the European Union, these obligations have been implemented through Directive (EU) 2021/2101, which regulates the publication of certain information regarding corporate income tax or taxes of an identical or analogous nature by multinational groups operating in the internal market.

The aforementioned Directive has been transposed into Spanish law through the Eleventh Additional Provision of Law 22/2015 of July 20 on Auditing and applies to fiscal years beginning on or after June 22, 2024.

This regulation establishes the obligation for certain companies and branches belonging to multinational groups domiciled in Spain with a turnover exceeding 750 million euros to disclose information regarding corporate income tax. This regulation also governs the minimum content, scope, format, and conditions for publishing the report.

The AmRest Group has prepared this public Country-by-Country Tax Report for the 2025 fiscal year in accordance with the requirements established in the applicable regulations, with the aim of providing an aggregated overview of its activities by tax jurisdiction, in accordance with the criteria and definitions set forth in said regulatory framework.

2. Nature and scope of the published information

The information included in the AmRest Group's public Country-by-Country Tax Report:

- Information is disclosed on a jurisdiction-by-jurisdiction aggregated basis and comprises the data corresponding to all constituent entities located in each jurisdiction.
- The accounting framework used is International Financial Reporting Standards (IFRS), as adopted in the individual financial data of the Group's entities prepared for the purposes consolidated financial statements.
- Public CbCr Report information is provided solely for informational and transparency purposes and shall neither constitute nor be construed as a substitute for, nor as prevailing over, the information contained in the individual financial statements of the entities or in the consolidated financial statements of the Group.

The report is not intended to reflect the detailed tax impact of each entity considered individually, but rather to provide an overview of the Group's presence and activities in the various jurisdictions in which it operates, in accordance with applicable legal requirements.

3. Perimeter of the Public Country-by-Country Report

The scope of the report includes all AmRest Group entities that are fully consolidated in accordance with IFRS.

The scope of the report includes subsidiaries controlled directly or indirectly by the AmRest Group's parent company (AmRest Holdings SE) due to the reasons detailed in Section 4 of the report.

In the event of acquisitions, mergers, liquidations, or other corporate reorganizations occurring during the financial year, those entities that were part of the scope during any part of the year are included, provided that their activity is reflected in the Group's consolidated financial information.

4. Methodological criteria applied to the main indicators

The key figures included in the AmRest Group's public Country-by-Country Report are determined by uniformly applying the criteria described below, as established by the OECD:

METRIC	DEFINITIONS AND APPLICABLE CRITERIA
Revenues	Includes net revenue, other operating income, and financial income recorded in the individual financial statements prepared for accounting consolidation purposes. Dividends from other entities included in the scope of the report are excluded.
Profit (Loss) Before Corporate Income Tax	This corresponds to the profit or loss reflected in the individual financial statements (prepared for accounting consolidation purposes) before the recognition of income taxes. Dividends from other Group entities are excluded, consistent with the treatment applied to revenue.
Corporate income tax paid – cash basis	<p>This reflects the net amount actually paid in each tax jurisdiction during the fiscal year, determined as payments made minus refunds received. It includes payments arising from self-assessments, adjustments, and withholding taxes borne by the entity. Interest, surcharges, penalties, and taxes associated with intra-group dividends are excluded.</p> <p>In addition to Corporate Income Tax, the following taxes are included in Hungary, France and Germany, respectively: for Hungarian entities, the local business tax (<i>Helyi Iparüzési Adó – HIPA</i>); for French entities, the Contribution on the Added Value of Companies (<i>Cotisation sur la Valeur Ajoutée des Entreprises – CVAE</i>); and for German entities, the Trade Tax (<i>Gewerbesteuer</i>). These taxes are considered, for accounting purposes, taxes based on profits and, for the purposes of the Global Minimum Tax (Pillar II), covered taxes; accordingly, they are included to ensure consistency in the analysis.</p>
Corporate income Tax Accrued – current fiscal year	<p>This comprises the current corporate income tax expense recognized in the individual financial statements (prepared for accounting consolidation purposes) of the entities included in the reporting scope. It does not include deferred taxes or other adjustments not related to current tax for the fiscal year.</p> <p>As indicated in previous point, this line also includes other taxes for consistency with accounting rules and Global Minimum Tax – Pillar II such as HIPA, CVAE and Trade Tax.</p>
Retained earnings	Reflects the amount of accumulated equity attributable to each tax jurisdiction at the end of the fiscal year, excluding share capital, corresponding to the entities included in the scope of the report.
Number of employees	Expressed in full-time equivalents and determined based on the information available in each jurisdiction, reflecting the workforce at the end of the fiscal year.

5. Presentation currency and consistency of the information

All monetary figures included in the public Country-by-Country Tax Report are presented in euros since they are reported by AmRest Holdings SE. Where necessary, figures are converted using the exchange rates applied by the Group as of December 31, 2025.

The figures included in the report may differ from those presented in other financial and non-financial reports of the Group due to differences in the scope, level of aggregation, or specific purpose of the published information.

6. Public Country-by-Country Report of the AmRest Group

6.1 Section 1 – General Information

Name of the ultimate parent company of the group or the independent entity (*)	Grupo Far-Luca SA de CV
Country in which the parent company has its registered office	Mexico
Start date of the fiscal year	01/01/2025
Fiscal year-end	12/31/2025
Reference currency (*)	EUR
Is the information contained in the report based on the reporting instructions used for tax purposes, in accordance with Section III, Parts B and C, of Annex III to Directive 2011/16/EU (yes/no)?	Yes

(*) For the purposes of this Report, and as indicated in Section 4 thereof, given that the AmRest Group does not have access to the complete financial information relating to the ultimate parent company, Grupo Far Luca, S.A. de C.V., resident in Mexico, nor to its subsidiaries, only information relating to the AmRest Group and its subsidiaries (with AmRest Holdings SE as the head entity) is disclosed in accordance with the exemption provided for under the Eleventh Additional Provision of the Audit Law (Law 22/2015 of 20 July).

6.2 Section 2 – Summary of Country-by-Country Information (amounts presented in euros)

Tax jurisdiction	Country code	Revenue	Profit (Loss) Before Corporate Income Tax	Corporate income tax paid – cash basis	Corporate income Tax Accrued – current fiscal year	Retained earnings	Number of employees
1. Bulgaria	BG	29,109,154	3,912,246	368,866	464,122	-1,531,628	472
2. Czech Republic	CZ	337.102.369	10.674.552	8.451.797	3.417.469	15.634.130	7.983
3. Germany	DE	215.735.364	-10.919.119	316.365	51.168	-112,822,314	2.910
4. Spain	ES	442.820.498	-52.330.458	1.373.278	3.263.601	685.045.831	4.756
5. Portugal	PT	2.680.440	-484.231	22.070	51.425	-6.074.043	65
6. France	FR	306.234.275	-32.230.063	398.397	376.907	179.364.249	3.427
7. Hungary	HU	243.864.613	23.858.160	5.234.357	4.899.852	18.809.115	2.925
8. Poland	PL	926.204.357	43.602.953	12.561.372	5.199.623	448.278.683	17.608

9. Romania	RO	58.246.694	-1.565.840	78.850	102.469	7.347.511	921
10. Slovakia	SK	20.896.450	384.083	207.435	143.782	-3.389.589	450
11. Belgium	BE	0	-22.823	199.477	0	-13.024.201	0
12. Luxembourg	LU	6.366.684	388.176	23.760	23.000	2.628.624	47
13. Austria	AT	6.423.577	174.224	11.141	25.463	915.325	60
14. Croatia	HR	27.162.997	2.621.806	425.021	472.739	2.432.997	345
15. Slovenia	SL	2.124.492	206.719	28.043	20.787	-376,274	19
16. Malta	MT	36.693	-180.568	0	0	-64,250	0
All other tax jurisdictions (aggregated)	-	144.401.271	-2.354.064	329.049	359,148	4,610,667	2.175

6.3 Section 3 – List of Subsidiaries and Activities

Tax jurisdiction	Country code	Name of each subsidiary in the Member State or tax jurisdiction	Brief description of the nature of the activities in the Member State or tax jurisdiction
1. Bulgaria	BG	AmRest EOOD AmRest Coffee EOOD	— Sale, marketing, or distribution
2. Czech Republic	CZ	AmRest s.r.o. AmRest Coffee s.r.o. SCM Czech s.r.o.	— Sales, marketing, or distribution — Ownership of shares or other equity instruments
3. Germany	DE	AmRest DE Sp. z o.o. & Co. KG AmRest Coffee Deutschland Sp. z o.o. & Co. KG AmRest Pizza GmbH AmRest GmbH i.l. AmRest Skyline GmbH	— Sale, marketing, or distribution — Dormant companies

4. Spain	ES	AmRest Holdings SE AmRest Tag S.L.U. Restauravia Food S.L.U. Pastificio Service S.L.U. Sushi Shop Madrid, S.L. AmRest Global S.L.U.	<ul style="list-style-type: none"> — Manufacturing or production — Sales, marketing, or distribution — Administrative, management, or support services — Internal group financing — Ownership of shares or other equity instruments — Ownership or management of intellectual property
5. Portugal	PT	LTP La Tagliatella Portugal Lda LTP La Tagliatella II Franchise Portugal Lda	<ul style="list-style-type: none"> — Sale, marketing, or distribution — Dormant companies
6. France	FR	La Tagliatella SAS AmRest TopCo France SAS AmRest Delco France SAS AmRest OpCo SAS AmRest Chamnord SAS AmRest Estate SAS AmRest Leasing SAS Sushi Shop Group SAS Sushi Shop Management SAS Sushi Shop Catering SAS AmRest France SAS	<ul style="list-style-type: none"> — Sale, marketing, or distribution — Administrative, management, or support services — Ownership or management of intellectual property — Ownership of shares or other equity instruments — Dormant companies
7. Hungary	HU	AmRest Kávészó Kft. AmRest Kft.	<ul style="list-style-type: none"> — Sale, marketing, or distribution
8. Poland	PL	AmRest sp. z o.o. AmRest Coffee sp. z o.o. AmRest Work sp. z o.o. AmRest Kaffee Sp. z o.o. AmRest Franchise sp. z o.o. SCM Sp. z o.o. AmRest Foodservice Sp. z o.o.	<ul style="list-style-type: none"> — Sale, marketing, or distribution — Administrative, management, or support services — Ownership of shares or other equity instruments
9. Romania	RO	AmRest Food s.r.l. AmRest Coffee SRL	<ul style="list-style-type: none"> — Sales, marketing, or distribution
10. Slovakia	SK	AmRest SK s.r.o. AmRest Coffee SK s.r.o.	<ul style="list-style-type: none"> — Sale, marketing, or distribution
11. Belgium	BE	SUSHI SHOP BELGIQUE SA SUSHI SHOP ANVERS SA SUSHI SHOP LOUISE SA GM Invest SRL	<ul style="list-style-type: none"> — Sale, marketing, or distribution — Ownership of shares or other equity instruments
12. Luxembourg	LU	SUSHI HOUSE SA Sushi Shop Luxembourg SARL	<ul style="list-style-type: none"> — Sale, marketing, or distribution — Ownership of shares or other equity instruments

13. Austria	AT	AmRest AT GmbH	— Sale, marketing, or distribution
14. Croatia	HR	AmRest Adria d.o.o.	— Sales, marketing, or distribution
15. Slovenia	SL	AmRest Adria 2 d.o.o.	— Sales, marketing, or distribution
16. Malta	MT	Horizon Consultants Ltd. New Precision Limited	— Ownership of shares or other equity instruments

6.4 Section 4 – Omitted Information

Information omitted (if applicable) for this fiscal year:

Since information regarding the other entities belonging to the ultimate parent entity, resident in Mexico (Grupo Far-Luca SA de CV), is not available, only information regarding the AmRest Group (parent company AmRest Holdings SE) is provided.

Information omitted in prior fiscal years that is disclosed in this fiscal year (if applicable):

N/A

7. Publication of the report on the AmRest Group's website

The public Country-by-Country Report will be published on the AmRest website ([Financial Results | AmRest](#)) and will be available free of charge to the public. In accordance with the provisions of **Directive (EU) 2021/2101**, amending Directive 2013/34/EU as regards the disclosure of information on corporate income tax by certain undertakings and branches, as well as its national transposition legislation, the report will remain accessible on the aforementioned website for a minimum period of **five years**.

8. Drawing up of the report relating to Corporate Income Tax or other taxes of an identical or similar nature (signatures page)

José Parés Gutiérrez
Chairman of the Board

Luis Miguel Álvarez Pérez
Vice Chair of the Board

Begoña Orgambide García
Board Member

Romana Sadurska
Board Member

Pablo Castilla Reparaz
Board Member

Mónica Cueva Díaz
Board Member

Emilio Fullaondo Botella
Board Member