

<b>[110] Section 1. General information</b>	
<b>Name of the ultimate parent of the group / of the standalone undertaking</b>	
<b>Country where the ultimate parent has its registered office</b>	
<b>Financial Year - start date</b>	
<b>Financial Year - end date</b>	
<b>Reporting currency</b>	
<b>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)?</b>	
<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>	

How to use Section 1

Cells B3 and B6 have a drop-down list of allowed values – please select from the list rather than typing free text.

Cells B4 and B5 must contain a date in the format YYYY-MM-DD (for example: 2025-01-01).

[210] Section 2. Overview of information on a country-by-country basis													
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		Revenues from transactions with related parties	Revenues from transactions with non-related parties	Tangible assets other than cash and cash equivalents	Stated capital	Public subsidies received
Section 2. Overview of information on a country-by-country basis - All other tax jurisdictions (aggregated basis)													

How to use Section 2

Use the "Add row element" button to insert new jurisdictions. New rows are added just above the "All other tax jurisdictions (aggregated basis)" line.

Use the "Delete" button in column O to remove a jurisdiction row.

Column A (Member State or tax jurisdiction) should use the same name that will be used in Section 3, column A for that jurisdiction – this is important for consistency.

Column B (Country code) can be selected from the drop-down list of ISO country codes.

Monetary amounts entered in this section will be rounded to the nearest thousand in the generated report.

**[310] Section 3. List of subsidiaries and activities**

Member State 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	

How to use Section 3

Column A (Member State or tax jurisdiction) must be consistent with Section 2, column A – use exactly the same jurisdiction name.

Column B (Country code) can be selected from the drop-down list of ISO country codes.

Use the “Add row element” button to insert additional jurisdiction rows and the “Delete” buttons to remove rows.

Column C (Names of subsidiaries) should contain one subsidiary per line in the same cell.

To add multiple subsidiaries in the cell: type the first name, press Alt+Enter, type the next name, and so on.

**[410] Section 4. Omitted information**

Information omitted (if any) for this financial year

Information omitted (if any) for this financial year	Information omitted (if any) for this financial year, other tax jurisdiction	Explanation of reason for omission of information

Information omitted in previous financial years, which is disclosed in this financial year (if any)

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How to use Section 4

All fields in Section 4 are free text fields.

You may enter any wording that best describes the required information – there are no specific format or validation rules in this section.

**[510] Section 5. Explanations for material discrepancies between income tax paid and accrued**

**Explanations on material discrepancies between amounts of income tax accrued during the relevant financial year and amounts of income tax paid on a cash basis as disclosed in Section 2, where applicable at group level, considering where appropriate corresponding amounts concerning previous financial years**

How to use Section 5

All fields in Section 5 are free text fields.

You may enter any wording that best describes the required information – there are no specific format or validation rules in this section.