

Aryzta Group

Public Country by Country Reporting

Raportul privind informațiile referitoare la impozitul pe profit

Information is provided within this document in accordance with the Romanian Order No. 2048/2022 of September 1, 2022, regarding the completion of the accounting regulations applicable to economic operators, and complementary Order No. 1.730/2023 of June 7, 2023, regarding the regulation of certain accounting aspects, which implements the provisions of the EU directive 2021/2101 on public country by country reporting.

Informații sunt furnizate în cadrul acestui document în conformitate cu Ordinul nr. 2048/2022 din 1 septembrie 2022, privind completarea reglementărilor contabile aplicabile operatorilor economici, și Ordinul complementar nr. 1.730/2023 din 7 iunie 2023, privind reglementarea anumitor aspecte contabile, care pune în aplicare prevederile directivei UE 2021/2101 privind raportarea publică pentru fiecare țară în parte.

Section 1. General information /

Secțiunea 1. Informații generale

Name of the group / Denumirea grupului	ARYZTA
Name of the ultimate parent of the group / Denumirea societății mama finală din cadrul grupului	ARYZTA AG
Country where the ultimate parent has its registered office / Tara în care societatea mama finală este înregistrată	Switzerland / Elvetia
Tax Identification Number (TIN) of ultimate parent / Numarul de identificare fiscală al societății mama finală	CHE-114.160.610
Financial year - start date / An fiscal - data de început	1-Jan-2024
Financial year - end date / An fiscal - data de final	31-Dec-2024
Reporting currency / Moneda	EUR
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 Council Directive 2011/16/EU (yes/no)? / Sunt informațiile din raportare bazate pe instrucțiunile de raportare utilizate pentru scopuri fiscale, în linie cu Secțiunea III, partile B și C din Anexa III la Directiva Consiliului 2011/15/EU (da/nu)?	Yes
General comments / Comentarii generale	1. The information contained herein relates to the 12-month year ended 31 December 2024. 2. The CbCR information is based on the ARYZTA Group's consolidated financial data (as prepared under IFRS) / 1. Informațiile prezentate în această raportare se referă la anul de 12 luni încheiat la 31 decembrie 2024. 2. Informațiile din raportarea pentru fiecare țară în parte se bazează pe datele financiare consolidate ale Grupului ARYZTA (pregătite conform IFRS)

Section 2. Overview of allocation of elements on a country-by-country basis /

Secțiunea 2. Prezentarea generală a informațiilor pentru fiecare țară în parte

Tax jurisdiction (EN)	Country code	Revenues	Profit (loss) before income tax	Income tax paid	Income Tax accrued - current year	Accumulated earnings	Number of employees
Jurisdicție fiscală (RO)	Cod de țară	Venituri	Profit (pierdere) înainte de impozitare	Impozitul pe profit plătit - în numerar	Impozitul pe profit acumulat - exercițiul în curs	Castiguri acumulate	Număr de angajați
Belgium / Belgia	BE	15.010.313	2.727.074	853.312	722.144	5.709.874	10
Bulgaria / Bulgaria	BG	9.037.753	534.278	12.788	21.255	(5.194.817)	50
Denmark / Danemarca	DK	50.778.243	2.350.415	1.455.894	1.080.434	42.805.565	112
France / Franta	FR	343.758.296	29.530.002	6.816.457	8.281.881	5.829.035	863
Germany / Germania	DE	756.726.977	6.957.703	18.415	1.246.998	61.897.859	2.004
Hungary / Ungaria	HU	121.767.994	6.101.657	1.734.841	1.644.344	926.065.392	806
Ireland / Irlanda	IE	276.997.517	(126.190.300)	(139.086)	133.481	(5.761.635.545)	486
Luxembourg / Luxemburg	LU	-	(1.861.848)	34.525	-	909.707.525	1
Malaysia / Malaysia	MY	45.327.806	7.604.500	1.364.827	817.127	255.551	428
Malta / Malta	MT	-	(155.102)	-	-	110.547.409	-
Netherlands / Olanda	NL	89.209.982	4.830.201	4.630.610	2.691.235	(1.046.554.476)	244
Poland / Polonia	PL	192.789.701	17.564.937	1.591.673	3.247.708	55.065.215	944
Portugal / Portugalia	PT	5.615.556	633.374	145.611	120.558	732.657	16
Romania / Romania	RO	66.573.357	4.147.442	2.955.033	1.071.281	7.762.794	356
Spain / Spania	ES	29.058.894	6.851.308	1.554.052	1.330.147	15.736.726	102
Sweden / Suedia	SE	35.552.428	2.794.185	450.678	598.295	2.612.836	126
Total other jurisdictions / Total alte jurisdicții	-	2.681.772.406	57.912.432	32.229.655	34.376.094	(16.031.888.905)	8.090

Section 3. List of subsidiaries and activities

Secțiunea 3. Lista filialelor și a activităților

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
Jurisdicție fiscală	Cod de țară	Denumirea fiecărei filiale din statul membru sau din jurisdicția fiscală	Descrierea succintă a naturii activităților din statul membru sau din jurisdicția fiscală
Belgium / Belgia	BE	Belgagel	Food distribution / Distribuție alimente
Bulgaria / Bulgaria	BG	Fornetti Bulgaria OOD	Food distribution / Distribuție alimente
Denmark / Danemarca	DK	Mette Munk A/S	Manufacturing / Fabricație
Denmark / Danemarca	DK	ARYZTA Holdings Denmark ApS	
France / Franta	FR	Coup de Pates SAS	Food distribution / Distribuție alimente
France / Franta	FR	France Distribution SAS	
France / Franta	FR	ABF SAS	
France / Franta	FR	ARYZTA France SAS	
France / Franta	FR	Boul'Pat Atlantique SAS	
France / Franta	FR	Boul'Pat Littoral SAS	
France / Franta	FR	Boul'Pat Services SAS	
France / Franta	FR	France Nord Distribution SAS	
France / Franta	FR	Groupe Hubert Logistique SNC	
France / Franta	FR	Jallon SAS	

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France / Franta	FR	Normandie Gel Distribution SAS	
France / Franta	FR	Patis Service SAS	
France / Franta	FR	Sogepat SAS	
France / Franta	FR	ARYZTA Management France SAS	
France / Franta	FR	ARYZTA Investments SAS	
Germany / Germania	DE	ARYZTA Bakeries Deutschland GmbH	
Germany / Germania	DE	FSB Backwaren GmbH	
Germany / Germania	DE	Hiestand Deutschland GmbH	
Germany / Germania	DE	ARYZTA Food Solutions GmbH	
Germany / Germania	DE	ARYZTA Holdings Germany AG	
Germany / Germania	DE	Hiestand Beteiligungsholding AG (CH) and Co KG	
Germany / Germania	DE	SummerBake GmbH	
Hungary / Ungaria	HU	Fornetti Kft	Manufacturing / Fabricatie
Hungary / Ungaria	HU	ARYZTA Hungary Group Holdings Kft	
Hungary / Ungaria	HU	Dillon Financing Kft	
Ireland / Irlanda	IE	ARYZTA Bakeries Ireland Unlimited Company	Manufacturing, food distribution and administration / Fabricare, distributie alimente si administrare

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Ireland / Irlanda	IE	ARYZTA Food Solutions Ireland Unlimited Company	
Ireland / Irlanda	IE	ARYZTA Technology Ireland Unlimited Company	
Ireland / Irlanda	IE	IAWS Finance PP Unlimited Company	
Ireland / Irlanda	IE	ARYZTA Holdings (Canada) Unlimited Company	
Ireland / Irlanda	IE	ARYZTA Holdings Ireland Limited	
Ireland / Irlanda	IE	Blixen Unlimited Company	
Ireland / Irlanda	IE	Haycroft Unlimited Company	
Ireland / Irlanda	IE	IAWS Group Unlimited Company	
Ireland / Irlanda	IE	Ogaru Unlimited Company	
Ireland / Irlanda	IE	Prophy Unlimited Company	
Ireland / Irlanda	IE	ARYZTA Bakery Development Unlimited Company	
Ireland / Irlanda	IE	ARYZTA Business Services Unlimited Company	
Ireland / Irlanda	IE	ARYZTA Euro Finance DAC	

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Ireland / Irlanda	IE	ARYZTA Food Solutions Trading Unlimited Company	
Ireland / Irlanda	IE	ARYZTA Grange Unlimited Company	
Ireland / Irlanda	IE	Café de Fleur Limited	
Luxembourg / Luxemburg	LU	Limra International SARL	Dormant / Inactiva
Malaysia / Malaysia	MY	ARYZTA Malaysia Sdn Bhd	Manufacturing or Production / Fabricatie sau productie
Malaysia / Malaysia	MY	ARYZTA Food Solutions Malaysia Sdn Bhd	Sales, Marketing or Distribution / Vanzari, comercializare sau distributie
Malta / Malta	MT	ARYZTA Castle Ltd	Internal Group Finance / Finantare internă a grupului
Malta / Malta	MT	Dillon Treasury II Ltd	
Malta / Malta	MT	Kalmin Ltd	
Malta / Malta	MT	Limra Treasury Ltd	
Netherlands / Olanda	NL	Pré Pain B.V.	Manufacturing / Fabricatie
Netherlands / Olanda	NL	ARYZTA Holdings Asia Pacific BV	
Netherlands / Olanda	NL	IAWS International BV	
Netherlands / Olanda	NL	IAWS Continental BV	
Poland / Polonia	PL	ARYZTA Polska Sp ZOO	Manufacturing and shared services / Productie si servicii de tip shared services
Poland / Polonia	PL	ARYZTA Europe Business Service Center Sp. Z.O.O.	
Portugal / Portugalia	PT	Lusigel SA	Food distribution / Distributie alimente
Romania / Romania	RO	Fornetti Romania SRL	Manufacturing / Fabricatie
Romania / Romania	RO	Fornetti Kft - Romania branch	
Spain / Spania	ES	ARYZTA Bakeries Iberia SL	Manufacturing / Fabricatie
Sweden / Suedia	SE	ARYZTA Bakeries Nordic AB	Manufacturing / Fabricatie

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
Sweden / Suedia	SE	ARYZTA Holding AB	