

REPORT ON CORPORATE INCOME TAX INFORMATION
in compliance with chapter 10a of Directive 2013/34/EU
(Country by Country Reporting)
Year 2025

In accordance with the provisions of section First.4 of the eleventh additional provision (hereinafter, DA 11^a) of Law 22/2015, of July 20, on Auditing Accounts (hereinafter, LAC), Rolls-Royce Solutions Ibérica SLU (hereinafter, Rolls-Royce Ibérica), a subsidiary of Rolls-Royce Holdings Plc, 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 for year 2025, given that:

- Rolls-Royce Ibérica is an entity subject to Spanish law, considered a medium or large sized, according to the thresholds set out in Article 3 of the LAC, and
- Rolls-Royce Holdings Plc 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, Rolls-Royce Ibérica has requested Rolls-Royce Holdings Plc to provide all the information required by the eleventh additional provision of the LAC. However, this information has not been made available to Rolls-Royce Ibérica because the group information was not yet available at the time of preparing and filing this report.

Therefore, Rolls-Royce Ibérica has prepared the report on corporate tax required by the eleventh additional provision of the LAC, considering only the information of Rolls-Royce 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 DA 11^a of the LAC, this report is approved and will be filed with the Madrid 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 will be accessible to the public free of charge on this [website](#) of the Rolls-Royce Group.

Section 1 - General information

Name of the ultimate parent of the group / of the standalone undertaking	Rolls-Royce Holdings Plc
Country where the ultimate parent has its registered office	United Kingdom
Financial Year – start date	1 January 2025
Financial Year – end date	31 December 2025
Reporting currency	EUR and GBP, since the latter is the currency in which the consolidated financial statements of Rolls-Royce Holdings Plc are presented.
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

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
Spain (EUR)	ES	66,420,220	957,069	751,868	12,816	-8,632,099	64
Spain (GBP)	ES	56,856,891	819,268	643,612	10,971	-7,389,230	64

Section 3 - List of subsidiaries and activities

Tax jurisdiction	Country code	Name of each entity undertaking in the Member State or tax jurisdiction	Brief description of the nature of activities in the Member State or tax jurisdiction
Spain	ES	Rolls-Royce Solutions Ibérica SLU	Sales, marketing or distribution / Provision of services to unrelated parties
		Rolls-Royce International Limited - Spain branch	Administrative, management or support services