REPORT ON CORPORATE INCOME TAX INFORMATION

in compliance with chapter 10a of Directive 2013/34/EU ('country-by-country reporting')

Section 1. General information

Name of ultimate parent of group / of standalone company	IBSA Holding SA
Country of registered office of ultimate parent undertaking	Switzerland
Date of start of financial year	2025-01-01
Date of end of financial year	2025-12-31
Reporting currency	EUR
Application of option to report in accordance with taxation reporting instructions	true
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	N/A
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	N/A
Language of report	en

Section 2. Overview of information on a country-by-country basis

Name of Member State or tax jurisdiction	Country code of Member State or tax jurisdiction	Revenues	Profit (loss) before tax	Income tax paid (on cash basis)	Income tax accrued – current year	Accumulated earnings	Number of employees
France	FR	94789595	-678069	2990	429704	1463323	232
All other tax jurisdictions (aggregated basis)							
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Section 3. List of subsidiaries and activities

Name of Member State or tax jurisdiction	Country code of Member State or tax jurisdiction	Name of subsidiary undertakings consolidated in financial statements of ultimate parent undertaking	Brief description per country of nature of activities in Member State or tax jurisdiction
France	FR	IBSA Pharma SaS	Research and Development; Sales, Marketing or Distribution;

Section 4. Omitted information

Disclosure of type of information omitted		
Information omitted	**Information omitted, other tax jurisdictions**	**Explanation of reason for omission of information**
N/A	N/A	N/A
Disclosure of information omitted for previous financial years		
N/A		

Section 5. Explanations for material discrepancies between income tax paid and accrued

Explanation of any material discrepancies between income tax paid and accrued
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Conclusion

According to the provisions of relevant Articles of the Commercial Code of France as amended by Ordinance No. 2023-483 of 21 June 2023 on the disclosure by certain undertakings and branches of information relating to corporate income tax, IBSA Pharma SaS, the French subsidiary of IBSA Holding SA, is required to prepare, publish and ensure access to a report on information related to corporate income tax for the Fiscal Year ending December 31, 2025. As such, the entity is publishing available information as required under the Article L232-6-1 of the Commercial Code of France for the Financial Year 2025. Additional relevant data for in-scope jurisdictions outside of France was requested by the subsidiary from IBSA Holding SA. However, IBSA Holding SA is not in a position to provide any additional data at this point.