

## **FY25 EU Public CbCR - Spain Only**

**Background:** The EU Public country-by-country (CbC) report has been prepared to meet the requirements of Directive 2013/34/EU as amended by Directive (EU) 2021/2101 on the disclosure of income tax information. It provides high-level information on where the Company earns its profits and pays income tax and follows the prescribed EU reporting template.

**Scope:** This publication includes Spain-only data and has been prepared to meet Spain's requirement to publish within six months of a company's fiscal year end (i.e., December 31, 2025), which is earlier than the timeline applicable in other EU Member States. The Company will publish its full EU Public CbC report, which will include the relevant information as prescribed under the EU Directive by December 31, 2026 (i.e., 12 months after the company's fiscal year end). Accordingly, this version should not be viewed as representative of the Company's complete EU operations.

### **Section 1: General Information**

Name of the ultimate parent of the group / of the standalone undertaking	Underwriters Laboratories Inc
Country where the ultimate parent has its registered office	U.S.
Financial Year – start date	01/01/2025
Financial Year – end date	12/31//2025
Reporting currency	USD
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?	True

### **Section 2: Overview of Information on a Country-by-Country Basis**

	Country Code	Revenues	Profit or (Loss) before Tax	Tax Paid	Tax Accrued	Accumulated Earnings	Number of Employees
Spain	ES	30,238,310	(458,225)	157,288	515,873	7,112,458	185

### **Section 3: List of subsidiaries and activities**

Member State	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
Spain	ES	UL GmbH Spain, Sucursal en Espana; Underwriters Laboratories Iberica, S.L.; UL Services Spain S.L.; Certification Entity for Renewable Energies, S.L.; UL International GmbH, Spain Branch; BatterieIngenieure South Europe Sociedad Limitada	Sales; Marketing or Distribution; Administrative services; Management or Support services; Provision of Services to related and unrelated parties

### **Section 4: Omitted Information**

None

### **Section 5 (non-mandatory): Explanations for material discrepancies between income tax paid and accrued**

None

### **Supporting Notes:**

1. Financial Data Sources – the financial data herein is U.S. GAAP based primarily from the systems used to prepare the Company's consolidated financial statements. Notable differences from the Company's consolidated financial statements are driven by the following: Data Aggregation – data is aggregated in CbC report Table 1 in accordance with the general rules set out by the Action 13 Report (OECD, 2015) – i.e., intercompany transactions are not eliminated.

2. Headcount Data Source – the data used is primarily from the system used to report headcount in the Company's Annual Report.

3. Income tax paid (on cash basis) - the income tax paid is not necessarily directly related to the profit before tax reported in a jurisdiction and takes into account payments (and repayments) of tax with respect to profits earned in earlier periods, as well as advance payment made in the current year and withholding tax incurred on payments to a jurisdiction.

4. Income Tax Accrued – the Income Tax Accrued column reflects only current year operations.

5. Revenues: Inclusive of both Related Party Revenue and Unrelated Party Revenue.