Public Country-by-Country Report

FY2025

This report has been prepared to meet the public country by country reporting requirements as required in Spain in accordance with the provisions of Section One of the Eleventh Additional Provision of Law 22/2015 (LAC).

Content of the corporate income tax report

Section 1

General Information

Name of the ultimate parent company of the group or independent company	Brookfield Corporation
Country in which the ultimate parent company has its registered office	Canada
Fiscal Year Start Date	01/01/2025
Year-end date	31/12/2025
Reference currency	USD / EUR
Is the information contained in the report based on the reporting instructions used for tax purposes, in accordance with Section III, Parts B and C, of Annex III to Directive 2011/16/EU (yes/no)?	Yes

Section 2

Summary of country-by-country information

Tax territory	Country Code	Total revenue	Profit (loss) before Income Tax	Income Tax Paid - on cash basis	Income Tax Accrued – Current Year	Accumulated Earnings	Number of Employees
Spain (USD)	ES	2,995,217,693.30	111,190,981.20	10,495,692.79	24,717,635.50	-506,361,704.20	5,426
Spain (EUR) (*)	ES	2,650,635,126.81	98,399,098.41	9,288,223.71	21,874,013.71	-430,946,131.23	5,426

(*) The exchange rate used corresponds to the EUR/USD rate published by the European Central Bank as of December 31, 2025 (1 EUR = 1.175 USD) for balance sheet items (Accumulated Earnings). For the remaining items, the average annual EUR/USD exchange rate for the 2025 financial year, also published by the European Central Bank, has been used (1 EUR = 1.13 USD).

Section 3

List of subsidiaries and activities

Country	Code	Name of each subsidiary company in the Member State or tax territory	Brief description of the nature of the activities
Spain	ES	Activa Soluciones Energeticas 2020, S.L.	Dormant
Spain	ES	Aguamarina Energía, S.L.	Other electric power generation
Spain	ES	Alba Spanish Propco 1., S.L.	Other activities related to real estate
Spain	ES	Alba Spanish Propco 2., S.L.	Other activities related to real estate
Spain	ES	Alba Spanish Propco 3., S.L.	Other activities related to real estate
Spain	ES	Alcornoque Renovables, S.L.	Other electric power generation
Spain	ES	Algeco Construcciones Modulares, S.L.U.	Administrative, management or support services
Spain	ES	AL-KO España S.A.U.	Manufacturing or production

Country	Code	Name of each subsidiary company in the Member State or tax territory	Brief description of the nature of the activities
Spain	ES	Alme Heating S.L.	Holding Shares or other equity instruments
Spain	ES	Alumni Spanish BidCo (Pool 1) S.L.U.	Holding Shares or other equity instruments
Spain	ES	Alumni Spanish Bidco S.L.	Holding Shares or other equity instruments
Spain	ES	Alumni Spanish Holdco S.L.U.	Holding Shares or other equity instruments
Spain	ES	Amanecer Solar Investments, S.L.	Holding Shares or other equity instruments
Spain	ES	Amazonas PV, S.L.U.	Other electric power generation
Spain	ES	Amelie PV, S.L.	Other electric power generation
Spain	ES	Amur Solar, S.L.U.	Other electric power generation
Spain	ES	Ana Energía, S.L.	Other electric power generation
Spain	ES	Approx Solar PV, S.L.	Other electric power generation
Spain	ES	Aquella Tarde Solar S.L.	Other electric power generation
Spain	ES	Aracor 2000 S.L.	Holding Shares or other equity instruments
Spain	ES	Arganzuela Solar, S.L.	Other electric power generation
Spain	ES	Argüelles Solar, S.L.	Other electric power generation
Spain	ES	Armadilla, S.L.U.	Manufacturing or production
Spain	ES	Artic Sun, S.L.	Other electric power generation
Spain	ES	Asi Servicios Energéticos, S.L.	Holding Shares or other equity instruments
Spain	ES	Technical Assistance Osca-Service, S.L.	Holding Shares or other equity instruments
Spain	ES	Atecal 2001 S.L.U.	Holding Shares or other equity instruments

Country	Code	Name of each subsidiary company in the Member State or tax territory	Brief description of the nature of the activities
Spain	ES	Atocha Solar, S.L.	Other electric power generation
Spain	ES	Aurinko Extremadura S.L.	Dormant
Spain	ES	Belén Solar, S.L.	Other electric power generation
Spain	ES	Botero Solar PV Energy, S.L.U.	Other electric power generation
Spain	ES	BRE Colombia Hydro Investments S.L.	Holding Shares or other equity instruments
Spain	ES	Brookfield Renewable Spain Services S.L.	Holding Shares or other equity instruments
Spain	ES	Brookfield Slate Holdings IV, S.L.U.	Holding Shares or other equity instruments
Spain	ES	Brookfield Spain Asset Management, S.L.	Holding Shares or other equity instruments
Spain	ES	Calaspasol 1, S.L.U.	Other electric power generation
Spain	ES	HEATING IS FÉNIX S.L.	Holding Shares or other equity instruments
Spain	ES	Callao Solar, S.L.	Other electric power generation
Spain	ES	Canteras Padesa, S.L.	Manufacturing or production
Spain	ES	Capri 82 Solar, S.L.	Other electric power generation
Spain	ES	Carmela Energía, S.L.	Other electric power generation
Spain	ES	Casa de Campo Solar, SL	Other electric power generation
Spain	ES	CENTRAL DE REPARACION S I MANTENIMIENTO S CLIMA, S.L.	Holding Shares or other equity instruments
Spain	ES	Cercena Investments, S.L.	Other electric power generation
Spain	ES	Chamartin Solar, S.L.	Other electric power generation
Spain	ES	Charosa ITG SLU	Dormant
Spain	ES	Clada, S.L.U.	Administrative, management or support services

Country	Code	Name of each subsidiary company in the Member State or tax territory	Brief description of the nature of the activities
Spain	ES	Clarios Iberia P&D S.L	Sales, marketing or distribution and manufacturing or production
Spain	ES	Clarios Plastics Spain S.L.	Manufacturing or production
Spain	ES	Clarkson Investments, S.L.	Other electric power generation
Spain	ES	Claudia Energía, S.L	Other electric power generation
Spain	ES	Coega Investments, S.L.	Holding Shares or other equity instruments
Spain	ES	Colombia Gas Transmission Holdings SL	Holding Shares or other equity instruments
Spain	ES	Concha Espina Solar, S.L.	Other electric power generation
Spain	ES	Congo Solar, S.L.U.	Other electric power generation
Spain	ES	Cresia Directorship, S.L.	Other electric power generation
Spain	ES	Cuarcitas de Villafranca, S.L.	Manufacturing or production
Spain	ES	Cuarcitas Padorniña, S.L.U.	Dormant
Spain	ES	Cuatro Caminos Solar, S.L.	Other electric power generation
Spain	ES	Cupa Finance, S.L.U.	Holding Shares or other equity instruments
Spain	ES	Cupa Ingeniería y Servicios, S.L.U.	Manufacturing or production
Spain	ES	Cupa Innovación, S.L.U.	Research and development
Spain	ES	Cupa Inversión, S.L.U.	Holding Shares or other equity instruments
Spain	ES	Cupa Pizarras, S.A.U.	Sales, marketing or distribution
Spain	ES	Cupa Stone Iberia, S.L.U.	Sales, marketing or distribution
Spain	ES	Cupa Stone Servicios y Logística, S.L.U.	Research and development
Spain	ES	Cupire Padesa, S.L.U.	Holding Shares or other equity instruments
Spain	ES	Cuzco Energy, S.L.	Other electric power generation

Country	Code	Name of each subsidiary company in the Member State or tax territory	Brief description of the nature of the activities
Spain	ES	Dadivan Ibera, S.L.	Dormant
Spain	ES	Dali Solar PV Energy, S.L.U.	Other electric power generation
Spain	ES	Daneeka Energy, S.L.	Other electric power generation
Spain	ES	Danubio Energy, S.L.U.	Other electric power generation
Spain	ES	Data 4 Castilla HoldCo, S.L.	Research and development
Spain	ES	Data 4 Castilla, S.L.	Research and development
Spain	ES	Data 4 Infrastructure Spain, S.L.	Holding Shares or other equity instruments
Spain	ES	Data 4 Management Spain, S.L.	Administrative, management or support services
Spain	ES	Data 4 Services Spain, S.L.	Administrative, management or support services
Spain	ES	Degas Solar PV Energy, S.L.U.	Other electric power generation
Spain	ES	Delicias Energy, SL	Other electric power generation
Spain	ES	Dos Gotas Solar, S.L.	Other electric power generation
Spain	ES	Dunbar Solar, S.L.	Other electric power generation
Spain	ES	El Toboso Solar, S.L.	Other electric power generation
Spain	ES	Elcano Solar, S.L.	Other electric power generation
Spain	ES	Elena Solar, S.L.	Other electric power generation
Spain	ES	Embajadores Energy, SL	Other electric power generation
Spain	ES	Estrella Polar Solar, S.L.	Other electric power generation
Spain	ES	Eufrates Solar, S.L.U.	Other electric power generation
Spain	ES	Exelio Energy Trading, S.L.U.	Other electric power generation
Spain	ES	Extresol 1 Finco, S.L.U.	Other electric power generation
Spain	ES	Extresol 1, S.L.U.	Other electric power generation
Spain	ES	Extresol 2 Finco, S.L.U.	Other electric power generation

Country	Code	Name of each subsidiary company in the Member State or tax territory	Brief description of the nature of the activities
Spain	ES	Extresol 2, S.L.U.	Other electric power generation
Spain	ES	Extresol 3 Finco, S.L.U.	Holding Shares or other equity instruments
Spain	ES	Extresol 3, S.L.U.	Other electric power generation
Spain	ES	Extresol Storage LNG, A.I.E.	Administrative, management or support services
Spain	ES	Extresol Common Areas, A.I.E.	Administrative, management or support services
Spain	ES	Fair Energy, S.L.	Other electric power generation
Spain	ES	Ferloga, S.L.	Manufacturing or production
Spain	ES	Fortín Solar, S.L.U.	Other electric power generation
Spain	ES	Fulldirect BCN S.L.	Holding Shares or other equity instruments
Spain	ES	Gadoni Directorship, S.L.	Other electric power generation
Spain	ES	Gamagas Climatizaciones, S.L.	Holding Shares or other equity instruments
Spain	ES	Gandasolar 1, S.L.	Other electric power generation
Spain	ES	Gandasolar 11, S.L.	Other electric power generation
Spain	ES	Gandasolar 12, S.L.	Other electric power generation
Spain	ES	Gandasolar 13, S.L.	Other electric power generation
Spain	ES	Gandasolar 16, S.L.	Other electric power generation
Spain	ES	Gandasolar 18, S.L.	Other electric power generation
Spain	ES	Gandasolar 19, S.L.	Other electric power generation
Spain	ES	Gandasolar 20, S.L.	Other electric power generation
Spain	ES	Gandasolar 21, S.L.	Other electric power generation
Spain	ES	Gandasolar 22, S.L.	Other electric power generation
Spain	ES	Gandasolar 23, S.L.	Other electric power generation

Country	Code	Name of each subsidiary company in the Member State or tax territory	Brief description of the nature of the activities
Spain	ES	Gandasolar 24, S.L.	Other electric power generation
Spain	ES	Gandasolar 25, S.L.	Other electric power generation
Spain	ES	Gandasolar 26, S.L.	Other electric power generation
Spain	ES	Gandasolar 27, S.L.	Other electric power generation
Spain	ES	Gandasolar 28, S.L.	Other electric power generation
Spain	ES	Gandasolar 29, S.L.	Other electric power generation
Spain	ES	Gandasolar 3, S.L.	Other electric power generation
Spain	ES	Gandasolar 30, S.L.	Other electric power generation
Spain	ES	Gandasolar 31, S.L.	Other electric power generation
Spain	ES	Gandasolar 32, S.L.	Other electric power generation
Spain	ES	Gandasolar 33, S.L.	Other electric power generation
Spain	ES	Gandasolar 34, S.L.	Other electric power generation
Spain	ES	Gandasolar 35, S.L.	Other electric power generation
Spain	ES	Gandasolar 36, S.L.	Other electric power generation
Spain	ES	Gandasolar 37, S.L.	Other electric power generation
Spain	ES	Gandasolar 38, S.L.	Other electric power generation
Spain	ES	Gandasolar 39, S.L.	Other electric power generation
Spain	ES	Gandasolar 4, S.L.	Other electric power generation
Spain	ES	Gandasolar 40, S.L.	Other electric power generation
Spain	ES	Gandasolar 5, S.L.	Other electric power generation
Spain	ES	Gandasolar 6, S.L.	Other electric power generation
Spain	ES	Gandasolar 9, S.L.	Other electric power generation
Spain	ES	Ganges Solar, S.L.U.	Other electric power generation
Spain	ES	Generator BCN 1 S.L.	Holding Shares or other equity instruments

Country	Code	Name of each subsidiary company in the Member State or tax territory	Brief description of the nature of the activities
Spain	ES	Goya Solar PV Energy, S.L.U.	Other electric power generation
Spain	ES	Gran Via Solar, S.L.	Other electric power generation
Spain	ES	Gremisat S.L.U.	Holding Shares or other equity instruments
Spain	ES	Guaruja Solar, S.L.U.	Other electric power generation
Spain	ES	Guazubira Solar S.L.U.	Other electric power generation
Spain	ES	Habitissimo SL (& BIT Advanced Marketing SL)	Insurance
Spain	ES	Hatch Sun, S.L.	Other electric power generation
Spain	ES	Hidalgas Climatización S.L. aka Instalaciones Hidalgas, S.L.	Holding Shares or other equity instruments
Spain	ES	HomeServe Asistencia Spain, S.A.U.	Insurance
Spain	ES	HomeServe Holding Servicios para la Energía, S.L.	Holding Shares or other equity instruments
Spain	ES	HomeServe Iberia, S.L.U.	Administrative, management or support services
Spain	ES	HomeServe Servicios para la Energía Slu (before Aragonesa De Postventa, S.L.U.)	Holding Shares or other equity instruments
Spain	ES	HomeServe Solar S.L.U.	Holding Shares or other equity instruments
Spain	ES	HomeServe Spain Consumer Finance, S.L.U.	Dormant
Spain	ES	HomeServe Spain Instalaciones, S.L.U. (before Oscagas Hogar, S.L.U.)	Holding Shares or other equity instruments
Spain	ES	HS Contact Desk, S.L.	Administrative, management or support services
Spain	ES	Iberia Small Cell Networks, S.L.	Holding Shares or other equity instruments

Country	Code	Name of each subsidiary company in the Member State or tax territory	Brief description of the nature of the activities
Spain	ES	Industrias de Rocas Ornamentales, S.A.	Sales, marketing or distribution
Spain	ES	Installation and assemblies Baladon S.L.	Holding Shares or other equity instruments
Spain	ES	Irene Solar, S.L.	Other electric power generation
Spain	ES	Irosa Minería, S.L.U.	Manufacturing or production
Spain	ES	Kemtya Systems, S.L.	Dormant
Spain	ES	Kolyma ITG, S.L.	Holding Shares or other equity instruments
Spain	ES	La Latina Solar, S.L.	Other electric power generation
Spain	ES	La Maroma Solar, S.L.	Other electric power generation
Spain	ES	Labrava Solar, S.L.U.	Other electric power generation
Spain	ES	Lady Madrid Solar S.L.	Other electric power generation
Spain	ES	Lamansa Energy S.L.U.	Other electric power generation
Spain	ES	Las Musas Sun, S.L.	Other electric power generation
Spain	ES	Lavapies Pv, SL	Other electric power generation
Spain	ES	Lechuguino Solar, S.L.	Other electric power generation
Spain	ES	Leones Solar PV, S.L.	Other electric power generation
Spain	ES	Lezo Solar, S.L.	Other electric power generation
Spain	ES	Livensa BCN Diagonal Alto S.L.	Holding Shares or other equity instruments
Spain	ES	Livensa BCN Marina S.L.U.	Holding Shares or other equity instruments
Spain	ES	Livensa Bilbao S.L.	Holding Shares or other equity instruments
Spain	ES	Livensa Granada Fuente Nueva S.L.U.	Holding Shares or other equity instruments

Country	Code	Name of each subsidiary company in the Member State or tax territory	Brief description of the nature of the activities
Spain	ES	Livensa Living, S.L.	Holding Shares or other equity instruments
Spain	ES	Livensa Madrid 1, S.L.	Holding Shares or other equity instruments
Spain	ES	Livensa Madrid 2, S.L.	Holding Shares or other equity instruments
Spain	ES	Livensa Malaga, S.L.U.	Holding Shares or other equity instruments
Spain	ES	Livensa Pamplona, S.L.U	Holding Shares or other equity instruments
Spain	ES	LIVENSA SAN SEBASTIAN, S.L.U.	Holding Shares or other equity instruments
Spain	ES	Livensa Sevilla, S.L.	Holding Shares or other equity instruments
Spain	ES	Livensa Valencia 1, S.L.	Holding Shares or other equity instruments
Spain	ES	Livensa Valencia 2, S.L.U.	Holding Shares or other equity instruments
Spain	ES	Lomba Elaboración, S.L.	Manufacturing or production
Spain	ES	Mameluco Solar, S.L.	Other electric power generation
Spain	ES	Manchasol 2, Central Termosolar Dos, S.L.U.	Other electric power generation
Spain	ES	Manchasol 2, Holdco, S.L.U.	Holding Shares or other equity instruments
Spain	ES	Manuela Solar, S.L.	Other electric power generation
Spain	ES	Marbore Sun, S.L.	Other electric power generation
Spain	ES	Margot Solar, S.L.	Other electric power generation
Spain	ES	Maria Solar, S.L.	Other electric power generation
Spain	ES	Marilu ITG, S.L.U.	Dormant
Spain	ES	Mármoles Doseo, S.L.U.	Manufacturing or production

Country	Code	Name of each subsidiary company in the Member State or tax territory	Brief description of the nature of the activities
Spain	ES	Marpani Solar 2, S.L.	Other electric power generation
Spain	ES	Marpani Solar 3, S.L.	Other electric power generation
Spain	ES	Marpani Solar 4, S.L.	Other electric power generation
Spain	ES	Marpani Solar 6, S.L.	Other electric power generation
Spain	ES	Marpani Solar 8, S.L.	Other electric power generation
Spain	ES	Marta Solar, S.L.	Other electric power generation
Spain	ES	Mesola Directorship, S.L.	Other electric power generation
Spain	ES	Mesos Gestión y Servicios, S.L.	Holding Shares or other equity instruments
Spain	ES	Metalúrgica de Medina, S.A.	Ownership of shares or other instruments of capital and manufacturing and production
Spain	ES	Misisipi Solar, S.L.U.	Other electric power generation
Spain	ES	Moncloa Solar, S.L.	Other electric power generation
Spain	ES	Mondrián Solar PV Energy, S.L.U.	Other electric power generation
Spain	ES	Monet Solar PV Energy, S.L.U.	Other electric power generation
Spain	ES	Muelas del Pan Solar, S.L.U.	Other electric power generation
Spain	ES	Murillo Solar PV Energy, S.L.U.	Other electric power generation
Spain	ES	MURSOLAR 14, S.L.	Other electric power generation
Spain	ES	MURSOLAR 28, S.L.	Holding Shares or other equity instruments
Spain	ES	Nexgen Packaging Europe, S.L.	Holding Shares or other equity instruments
Spain	ES	Nilo PV, S.L.U.	Other electric power generation
Spain	ES	Nuevos Ministerios Solar, S.L.	Other electric power generation
Spain	ES	Ocejón Sun, S.L.	Other electric power generation
Spain	ES	Ocelote Solar, S.L.	Other electric power generation

Country	Code	Name of each subsidiary company in the Member State or tax territory	Brief description of the nature of the activities
Spain	ES	Paloma Energy, S.L.U.	Other electric power generation
Spain	ES	Paraná Energy, S.L.U.	Other electric power generation
Spain	ES	Patones del Sol, S.L.	Other electric power generation
Spain	ES	Paula Energía, S.L.	Other electric power generation
Spain	ES	Pedrera Energy, S.L.U.	Other electric power generation
Spain	ES	Peonza Solar, S.L.	Other electric power generation
Spain	ES	Petunia Solar, S.L.	Other electric power generation
Spain	ES	Picasso Solar PV Energy, S.L.U.	Other electric power generation
Spain	ES	Pizarras Abejeda, S.L.	Manufacturing or production
Spain	ES	Pizarras Arcas Prada, S.L.U.	Manufacturing or production
Spain	ES	Pizarras Beta, S.L.U.	Manufacturing or production
Spain	ES	Pizarras Cumio, S.L.	Dormant
Spain	ES	Pizarras de la Campa, S.L.U.	Manufacturing or production
Spain	ES	Pizarras del Amanecer Elaboración, S.L.U.	Dormant
Spain	ES	Pizarras del Bosque Elaboración, S.L.U.	Dormant
Spain	ES	Pizarras del Camino Elaboración, S.L.U.	Dormant
Spain	ES	Pizarras Del Sil, S.L.U.	Manufacturing or production
Spain	ES	Pizarras del Valle, S.L.	Manufacturing or production
Spain	ES	Pizarras El Jardín, S.L.U.	Manufacturing or production
Spain	ES	Pizarras el Teixadal Elaboración, S.L.U.	Dormant
Spain	ES	Pizarras El Trigal Elaboración, S.L.U.	Manufacturing or production
Spain	ES	Pizarras Forcadas, S.L.	Manufacturing or production

Country	Code	Name of each subsidiary company in the Member State or tax territory	Brief description of the nature of the activities
Spain	ES	Pizarras Galir, S.L.U.	Dormant
Spain	ES	Pizarras Gallegas, S.A.	Manufacturing or production
Spain	ES	Pizarras Gonta, S.A.	Manufacturing or production
Spain	ES	Pizarras Irosa Ingeniería, S.L.U.	Manufacturing or production
Spain	ES	Pizarras Juanita Elaboración, S.L.U.	Manufacturing or production
Spain	ES	Pizarras La Frontera, S.L.U.	Manufacturing or production
Spain	ES	Pizarras La Luz, S.L.	Manufacturing or production
Spain	ES	Pizarras Las Arcas, S.L.U.	Manufacturing or production
Spain	ES	Pizarras Las Nieves, S.L.U.	Manufacturing or production
Spain	ES	Pizarras los Campos, S.L.U.	Manufacturing or production
Spain	ES	Pizarras O Cortello, S.L.U.	Manufacturing or production
Spain	ES	Pizarras Os Foyos Elaboración, S.L.U.	Manufacturing or production
Spain	ES	Pizarras Palladio, S.L.U.	Manufacturing or production
Spain	ES	Pizarras Rozadais Elaboración, S.L.U.	Manufacturing or production
Spain	ES	Pizarras Rozadais, S.L.	Manufacturing or production
Spain	ES	Pizarras Samaca, S.A.U.	Sales, marketing or distribution
Spain	ES	Pizarras San Valentín, S.L.	Manufacturing or production
Spain	ES	Pizarras Santa Cruz, S.L.	Manufacturing or production
Spain	ES	Pizarras Valdacal, S.L.	Manufacturing or production
Spain	ES	Pizarras Vianzola Elaboración, S.L.U.	Manufacturing or production
Spain	ES	Planning Business Green, S.L.	Other electric power generation
Spain	ES	Plant Termosolar de Extremadura 2, S.L.U.	Truck, utility trailer, and motorhome rental and leasing
Spain	ES	Planta Termosolar de Extremadura, S.L.U.	Truck, utility trailer, and motorhome rental and leasing

Country	Code	Name of each subsidiary company in the Member State or tax territory	Brief description of the nature of the activities
Spain	ES	Plaza de Castilla Solar, S.L.	Other electric power generation
Spain	ES	Polonio Solar, S.L.U.	Other electric power generation
Spain	ES	Pordoi Investments, S.L.	Other electric power generation
Spain	ES	Predinsel S.L.U.	Holding Shares or other equity instruments
Spain	ES	Proasego Energías Alternativas, S.L.	Dormant
Spain	ES	Proinor Elaboración, S.L.	Manufacturing or production
Spain	ES	Punta Energy S.L.U.	Other electric power generation
Spain	ES	Rabida Investments, S.L.	Other electric power generation
Spain	ES	Ramilo, S.L.U.	Manufacturing or production
Spain	ES	Renta Box, S.A.U.	Manufacturing or production
Spain	ES	Retiro Energy, S.L.	Other electric power generation
Spain	ES	Rime Energia S.L.	Holding Shares or other equity instruments
Spain	ES	Riomanzanas, S.L.	Manufacturing or production
Spain	ES	Rios Rosas Solar, S.L.	Other electric power generation
Spain	ES	Saélices el Chico Solar, S.L.	Other electric power generation
Spain	ES	Sailor Sun, S.L.	Other electric power generation
Spain	ES	Sarandi Solar S.L.U.	Other electric power generation
Spain	ES	SAT Remolar, S.L.	Holding Shares or other equity instruments
Spain	ES	SBS Madrid, S. A.	Holding Shares or other equity instruments
Spain	ES	Schoeller Allibert, S.A.U.	Manufacturing or production
Spain	ES	Secon, S.A.U.	Manufacturing or production
Spain	ES	Seguagua, S.AU.	Administrative, management or support services

Country	Code	Name of each subsidiary company in the Member State or tax territory	Brief description of the nature of the activities
Spain	ES	Serrezuela Solar II FinCo, S.L.U.	Other electric power generation
Spain	ES	Serrezuela Solar II, S.L.U.	Other electric power generation
Spain	ES	SERVIGAS VALLADARES S.L.	Holding Shares or other equity instruments
Spain	ES	Servihogar Gestión 24 horas S.L.	Insurance
Spain	ES	Silvoa Investments, S.L.	Administrative, management or support services
Spain	ES	Sirius Sun, S.L.	Other electric power generation
Spain	ES	Sol de Cydonia, S.L.	Other electric power generation
Spain	ES	Sol de Pizarro, S.L.	Other electric power generation
Spain	ES	Solclef CSP O&M 1, S.L.U.	Other electric power generation
Spain	ES	Solclef CSP O&M 2, S.L.U.	Other electric power generation
Spain	ES	Solclef CSP O&M, S.L.U.	Other electric power generation
Spain	ES	Solclef Energy Trading, S.L.U.	Other electric power generation
Spain	ES	Solclef Engineering Solutions, S.L.	Other electric power generation
Spain	ES	Solclef Renewable Company, S.L.U.	Other electric power generation
Spain	ES	Solusat Asistencia Técnica, S.L.	Holding Shares or other equity instruments
Spain	ES	Sorolla Solar PV Energy, S.L.U.	Other electric power generation
Spain	ES	ST James Solar, S.L.	Other electric power generation
Spain	ES	Sultans of Sun, S.L.	Other electric power generation
Spain	ES	Summit Spain Bidco, S.L.	Dormant
Spain	ES	Tecnicas de Automatización de Canteras Salas, S.L.	Manufacturing or production
Spain	ES	Temprano Capital Partners, S.L.	Holding Shares or other equity instruments
Spain	ES	Tequi Solar 2, S.L.	Other electric power generation

Country	Code	Name of each subsidiary company in the Member State or tax territory	Brief description of the nature of the activities
Spain	ES	Termosol Operating Services S.L.U.	Other electric power generation
Spain	ES	Terraform Global Holdings Spain 2, S.L.U.	Dormant
Spain	ES	Thermochip, S.L.U.	Manufacturing or production
Spain	ES	Tirso Solar, S.L.	Other electric power generation
Spain	ES	Titanium Ruth Barcelona, S.L.U.	Holding Shares or other equity instruments
Spain	ES	Titanium Ruth Spain HoldCo, S.L.U.	Holding Shares or other equity instruments
Spain	ES	Transformados La Medua, S.L.U.	Manufacturing or production
Spain	ES	Tribunal Solar, S.L.	Other electric power generation
Spain	ES	Troglodita Solar, S.L.	Holding Shares or other equity instruments
Spain	ES	Ultransa, S.L.	Manufacturing or production
Spain	ES	Vegamolinos, S.L.U.	Sales, marketing or distribution
Spain	ES	Velázquez Solar PV Energy, S.L.U.	Other electric power generation
Spain	ES	Volga Solar, S.L.U.	Other electric power generation
Spain	ES	Wild Sun, S.L.	Other electric power generation
Spain	ES	Windsor Solar S.L.	Other electric power generation
Spain	ES	X-Elio Andaltia Murcia, S.L.	Other electric power generation
Spain	ES	X-Elio Energy, S.L	Holding Shares or other equity instruments
Spain	ES	X-Elio Guadalupe, S.L. (formerly Ibervaltia Guadalupe, S.L.)	Other electric power generation
Spain	ES	X-Elio Mantenimientos, S.L.	Other electric power generation
Spain	ES	X-Elio Renewables, S.L.	Holding Shares or other equity instruments

Country	Code	Name of each subsidiary company in the Member State or tax territory	Brief description of the nature of the activities
Spain	ES	Zala Renovable, S.L.U.	Holding Shares or other equity instruments

Section 4

Information omitted

Information omitted (if any) for this exercise:

Not applicable

Information omitted in previous years that is reported in this year (if applicable):

Not applicable

In order to comply with this obligation, Clarios Iberia P&D S. L. has requested its ultimate parent company, Brookfield Corporation, to provide all the information required under the 11th Additional Provision of the LAC. However, this information has not been provided to the Spanish subsidiary since, as of the date of preparation and presentation of the Annual Accounts of said entity, the group's information is not yet available. Publication of the Spanish only data is provided initially due to the accelerated 6 month reporting timetable in Spain. It is anticipated that this publication will be followed by the publication of a full Brookfield Corporation Country by Country Report on income tax information as required by Chapter 10a of Directive 2013/34/EU

The members of the administrative body of Clarios Iberia P&D S. L. have approved this report.

Section 4

Information omitted

Information omitted (if any) for this exercise:

Not applicable

Information omitted in previous years that is reported in this year (if applicable):

Not applicable

In order to comply with this obligation, Clarios Plastics Spain S.L. has requested its ultimate parent company, Brookfield Corporation, to provide all the information required under the 11th Additional Provision of the LAC. However, this information has not been provided to the Spanish subsidiary since, as of the date of preparation and presentation of the Annual Accounts of said entity, the group's information is not yet available. Publication of the Spanish only data is provided initially due to the accelerated 6 month reporting timetable in Spain. It is anticipated that this publication will be followed by the publication of a full Brookfield Corporation Country by Country Report on income tax information as required by Chapter 10a of Directive 2013/34/EU

The members of the administrative body of Clarios Plastics Spain S.L. have approved this report.

Section 4

Information omitted

Information omitted (if any) for this exercise:

Not applicable

Information omitted in previous years that is reported in this year (if applicable):

Not applicable

In order to comply with this obligation, Metalúrgica de Medina, S.A. has requested its ultimate parent company, Brookfield Corporation, to provide all the information required under the 11th Additional Provision of the LAC. However, this information has not been provided to the Spanish subsidiary since, as of the date of preparation and presentation of the Annual Accounts of said entity, the group's information is not yet available. Publication of the Spanish only data is provided initially due to the accelerated 6 month reporting timetable in Spain. It is anticipated that this publication will be followed by the publication of a full Brookfield Corporation Country by Country Report on income tax information as required by Chapter 10a of Directive 2013/34/EU

The members of the administrative body of Metalúrgica de Medina, S.A. have approved this report.