

Financial Year 2025 EU Public Country by Country Reporting (Spain only)

MANOR®

LACOSTE

AIGLE 1853

GANT

Tecnifibre

Financial Year 2025 EU Public Country by Country Reporting in line with Chapter 10a of Directive 2013/34/EU of 26 June 2013

I. General information

Name of the ultimate parent entity of the group	MAUS FRERES SA
Country where the ultimate parent has its registered office	Switzerland - CH
Financial year- start date	1 January 2025
Financial year- end date	31 December 2025
Reporting currency	Swiss Franc - CHF
Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Parts B and C, and Annex III to Directive 2011/16/EU (yes/no)?	Yes

II. Subsidiaries (Spain only)

Member state or tax jurisdiction	Country code	Name of each subsidiary in the Member State or tax jurisdiction	Brief description of the nature of activities in the Member State or tax jurisdiction
Spain	ES	Lacoste Iberica S.A.	Sales, Marketing or Distribution activities
Spain	ES	Gant Lifestyle Espana SL	Sales, Marketing or Distribution activities
Spain	ES	Aigle Espana Outdoor SL	Dormant
Spain	ES	Devanlay Ventures Espana SL	Shareholding activity
Spain	ES	Devanlay Ventures Holdings SL	Shareholding activity

III. Financial information (Spain only)

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	ES	142,236,724	2,027,544	(389,766)	739,311	15,645,252	670

IV. Additional information

This public Country-by-Country Report has been prepared in accordance with the Spanish implementation of Directive (EU) 2021/2101. Spain has enacted the Directive through Law 28/2022 of 21 December 2022, applicable to financial years commencing on or after 22 June 2024, as well as through the Eleventh Additional Provision of the Auditing of Accounts Act (Law 22/2015). This report is issued by Gant Lifestyle España S.L. for the purpose of complying with the Spanish public Country-by-Country Reporting obligations under the Eleventh Additional Provision (“11th AP”) of Law 22/2015. The report is published by Gant Lifestyle España S.L. for all Spanish entities identified above.

It is expected that this initial publication will be replaced in due course by the comprehensive EU public Country-by-Country Report of Maus Frères SA, covering income tax information across the Group. The publication of Spain-specific data at this stage reflects the shorter six-month reporting deadline applicable in Spain. Within this timeframe, the data required to produce the full Group-level EU public CbCR was not yet available to Gant Lifestyle España S.L., as the preparation, validation, and approval of the consolidated Maus Frères SA report follows the standard twelve-month timeframe prescribed by the Directive.

Disclaimer: This report has been prepared in line with Directive 2013/34/EU and its implementation in Spanish legislation through Law 28/2022 and the Auditing of Accounts Act. Its sole purpose is to provide greater transparency regarding the Group’s tax profile and economic presence. It is not intended to serve as a complete representation of the Group’s financial position or performance. Certain data may have been simplified for reporting purposes and may therefore not be directly comparable with consolidated financial statements prepared under the applicable accounting standards.