Public Country by Country Report (on income tax information)

Introduction

EU Public CbCR obligations are applicable in Spain for fiscal years starting on or after 22 June, 2024, and are regulated in Law 22/2015, of July 20 (Audit Law), Additional Provision No.11. Under the aforementioned regulation, medium- and large-sized Spanish subsidiaries or branches belonging to a group whose ultimate parent company is not resident in the European Union and that exceeds the EUR 750 million consolidated revenue threshold for two consecutive years must publish on their website a report (EU Country-by-Country Report, "EU pCbCR") containing relevant information on income, profits, income tax accrued and paid, accumulated earnings and employees, as well as the list of entities and activities performed in each EU country in which the group has a presence. As per the Audit Law requirements, Spanish entities in scope must make the EU pCbCR publicly available on their website within six months after the fiscal year-end date. In the event that the complete EU pCbCR is not available within the six-month deadline, the Audit Law provides that Spanish entities must publish the information they have available, together with a statement indicating that the complete report is not available within the established timeframe.

In this context, by means of the present document, the Spanish subsidiaries of Paramount Skydance Corporation state that they have not received the information necessary to prepare the complete EU pCbCR for the fiscal year ended December 31, 2025 within the time period established in the Audit Law. Accordingly, in compliance with the provisions set out by the Audit Law, they have prepared the report including the CbC information available for the relevant fiscal year. Paramount Skydance Corporation confirms its intention to publish the complete EU pCbCR once the Group reporting process has been finalised later in the year, in line with the general deadline applicable for the rest of the EU jurisdictions (i.e. 12 months after the fiscal year end).

Section 1. General information

Name of ultimate parent of group / of standalone company	Paramount Skydance Corporation
Country of registered office of ultimate parent undertaking	The United States of America
Date of start of financial year	2025-01-01
Date of end of financial year	2025-12-31
Reporting currency	USD
Application of option to report in accordance with taxation reporting instructions	Yes
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	english - 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
Spain	ES	167094132	5295776	3201033	2730355	59556399	797
All other tax jurisdictions (aggregated basis)							
		-	-	-	-	-	-

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**
Spain	ES	- Paramount Network Espana, S.L.U. (Fka Paramount Channel Espana, S.L.U.) - Paramount Spain S.L.U. - Skydance Animation Madrid, S.L. - Viacom International Media Networks Espana, S.L.	Programming and broadcasting activities

Section 4. Omitted information

Information omitted (if any) for this financial year		
Information omitted	**Information omitted, other tax jurisdictions**	**Explanation of reason for omission of information**
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
N/A

Conclusion

N/A