

Spain Public Country-by-Country Report

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.

The following information, which is provided pursuant to Law 28/2022, of 21 December, which amended Law 22/2015, of 20 July, on the Audit of Accounts, provides high-level information on where the Company earns its profits and pays income tax and follows the prescribed EU reporting template. This publication includes Spain-only data, as the Group's ultimate parent has not made available information with respect to the Group's worldwide operations as of the date of this report preparation. 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.

Section 1: General Information

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|--|-------------------------------|
| Name of the ultimate parent of the group / of the standalone undertaking | Samsung Electronics Co., Ltd. |
| Country where the ultimate parent has its registered office | Republic of Korea |
| Financial Year – start date | 01/01/2025 |
| Financial Year – end date | 31/12/2025 |
| Reporting currency | KRW |
| 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 Directive 2011/16/EU (yes/no)? | Yes |

Section 2: Overview of allocation of elements on a country-by-country basis

| 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 (KRW) | 4,653,196,465,834 | 71,472,943,341 | 15,634,793,407 | 14,705,544,054 | 771,058,211,488 | 422 |

Section 3: List of subsidiaries and activities

| Member State or tax jurisdiction | 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 | Samsung Electronics Iberia, S.A., Zhilabs, S.L., Harman Audio Iberia España Sociedad Limitada, B&W Loudspeakers Group Espana S.A, FläktGroup France SAS Spain Branch | Sales, Marketing or Distribution; Research and Development; Administrative, Management or Support Services |