

EU Public Country by Country Report

Financial Year 2025 (1 December 2024 to 30 November 2025)

Stolt-Nielsen Limited (“the Group”) is obliged to publish and make accessible a report on the corporate tax, or taxes of an identical or analogous nature, at a consolidated level of its ultimate parent company relating to the 2025 fiscal year. This is required on the basis that:

- The Group is a multinational group with consolidated revenues exceeding €750 million for two consecutive financial years; and
- The Group maintains qualifying operations within the EU, meeting the threshold requirements for Spain.

As the information of the whole group is not yet available, the Spanish subsidiaries of the Group have prepared the required report on corporate tax including information only corresponding to the Group in Spain.

The Public Country-by-Country report of the whole group will be made available and filed in another EU member state within 12 months following the 2025 year end, as per the EU Directive.

Content of the Report

Section 1. General Information

Name of Ultimate Parent of the Group/standalone undertaking	The Jacob Stolt-Nielsen Descendents 1996 Discretionary Trust
Country where the ultimate parent has its registered office	Cayman Islands
Financial Year - start date	2024-12-01
Financial Year - end date	2025-11-30

Reporting currency	EUR and USD. USD is also disclosed as this is the currency used to prepare the consolidated financial statements of the Group.
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. Public Country-by-Country Table

Jurisdiction	Country Code	Total Revenue	Profit/(Loss) before income tax	Income Tax Paid/(Receipt)	Income Tax Accrued - current year	Accumulated Earnings	Number of Employees
Spain (EUR)	ES	118,132,068	32,046,111	3,782,663	3,954,275	139,033,369	461
Spain (USD)	ES	136,974,133	37,157,466	4,385,998	4,584,982	161,209,192	461

Section 3. List of Subsidiaries Included in Consolidation

Jurisdiction	Country Code	Name of Each Subsidiary	Nature of Activities
Spain	ES	Stolt Sea Farm S.A.	Manufacturing or Production
		Acromantula Arquitectura Natural SL	Other
		Acromantula Rehabilitacion de Inmuebles SL	Other
		Acromantula Rehabilitacion con Encanto SL	Other
		Acromantula Rehabilitaciones SL	Other