

European Union FY25 Report on Income Tax Information

Section 1. General Information

Name of the ultimate parent entity	W&R Barnett Holdings Limited
Country where the ultimate parent has its registered office	The United Kingdom of Great Britain and Northern Ireland
Start date of fiscal year	01-Aug-24
End date of fiscal year	31-Jul-25
Reporting currency	GBP
Are the specified amounts already converted into the target currency?	Yes
Reporting language	English
Country where the ultimate parent has its registered office	The United Kingdom of Great Britain and Northern Ireland
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	W&R Barnett (Ireland) Holdings Limited, Level 5, Number 4, Custom House Plaza, Harboursmaster Place, Dublin 1, D01 R3K6
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

Section 2. Overview of information on a country-by-country basis

Name of Member State	Country Code	Revenues	Profit (loss) before income tax	Income tax paid -on cash basis	Income tax accrued - current year	Accumulated earnings	Number of employees
Belgium	BE	7,805,886	855,573	239,450	224,060	2,648,776	7
France	FR	36,941,866	3,385,196	1,843,834	971,045	6,008,485	26
Germany	DE	9,230,857	(575,188)	(16,222)	0	(4,719,118)	12
Hungary	HU	5,005,170	284,389	46,420	25,595	597,192	33
Ireland	IE	533,413,843	Omitted	Omitted	Omitted	40,746,515	37
Italy	IT	8,935,858	1,078,680	410,329	337,256	2,655,487	5
The Netherlands	NL	0	(77)	0	0	(106,357)	0
Portugal	PT	262,270	17,971	3,541	3,683	38,904	0
Spain	ES	3,864,518	(153,774)	2,903	268	741,631	4
All other tax jurisdictions (aggregated basis)	N/A	1,514,834,675	62,236,443	15,092,909	15,762,126	739,372,610	2,218

Section 3. List of subsidiaries and activities

Name of Member State	Country Code	Company Name	Brief description of the nature of the activities in the Member State
Belgium	BE	Tameco NV	Sales, Marketing or Distribution; Other - third party storage
France	FR	France Melasses SA	Sales, Marketing or Distribution
Germany	DE	Hansa Melasse Handelsgesellschaft mbH	Sales, Marketing or Distribution
	DE	Hansa NFC GmbH	Sales, Marketing or Distribution; Other - third party storage
	DE	Hansa Land Properties GmbH	Other - the investment in and rental of investment properties
Hungary	HU	Argos Feed Group Zrt	Sales, Marketing or Distribution
Ireland	IE	Precision Liquids (Ireland Limited)	Dormant
		W & R Barnett (Ireland) Limited	Dormant
		W&R Barnett (Ireland) Holdings Limited	Holding shares or other equity instruments
		United Molasses Marketing (Ireland) Limited	Holding shares or other equity instruments
		Premier Molasses Company Limited	Sales, Marketing or Distribution; Other - third party storage
		Thompson Feeds Ireland Limited	Dormant
		R&H Hall Limited	Purchasing or Procurement; Sales, Marketing or Distribution
Italy	IT	UM Italia S.r.l	Sales, Marketing or Distribution
Netherlands (the)	NL	Nederlandse Melasse Handelmaatschappij BV	Dormant
Portugal	PT	Andean BV Limited	Sales, Marketing or Distribution
		United Molasses Portugal, Lda	Sales, Marketing or Distribution
Spain	ES	United Molasses España S.A	Sales, Marketing or Distribution
		Compañía de Melazas, S.A	Sales, Marketing or Distribution
Jersey	JE	Kruden Limited	Internal Group Finance
		Hall Finance Limited	Internal Group Finance
The Republic of Korea	KR	UM Korea Limited	Sales, Marketing or Distribution
The Philippines	PH	United Molasses Marketing Philippines Inc	Dormant
		United Molasses Co Philippines Inc	Dormant
Trinidad and Tobago	TT	UM Bulk Liquids Trinidad Limited	Sales, Marketing or Distribution

The United Kingdom of Great Britain and Northern Ireland	GB	W&R Barnett Limited	Administrative, Management or Support Services; Holding shares or other equity instruments
		W&R Barnett Holdings Limited	Holding shares or other equity instruments
		Precision Liquids Limited	Purchasing or Procurement; Manufacturing of Products; Sales, Marketing or Distribution
		Barnett Silos Limited	Sales, Marketing or Distribution
		Ceres 2012 Limited	Holding shares or other equity instruments
		Ceres (NI) Limited	Holding shares or other equity instruments
		Ceres Group Limited	Dormant
		Ceres PH Limited	Administrative, Management or Support Services; Holding shares or other equity instruments
		Brumor Limited	Other - the investment in and rental of investment properties
		W & R Barnett Trading Limited	Purchasing or Procurement; Sales, Marketing or Distribution
		United Molasses Group Limited	Administrative, Management or Support Services; Holding shares or other equity instruments
		United Molasses GB Limited	Sales, Marketing or Distribution
		UM Storage Limited	Sales, Marketing or Distribution; Other - third party storage
		United Molasses Marketing Limited	Holding shares or other equity instruments
		United Molasses Trading Limited	Purchasing or Procurement; Manufacturing of Products; Sales, Marketing or Distribution
		Advanced Liquid Feeds Limited	Dormant
		Nederlandse Melasse Limited	Sales, Marketing or Distribution
		United Molasses (Ireland) Limited	Sales, Marketing or Distribution
		Andean Life Limited	Sales, Marketing or Distribution
		BHH Limited	Holding shares or other equity instruments
		John Thompson & Sons Limited	Purchasing or Procurement; Manufacturing of Products; Sales, Marketing or Distribution
		Independent Fertilisers Limited	Purchasing or Procurement; Sales, Marketing or Distribution
		Precision Analysis Limited	Provision of Services to unrelated Parties
		Thompson Green Energy Limited	Dormant
		Richlea Eggs Limited	Dormant
		Free Range Eggs Limited	Dormant
		Northern Ireland Eggs Limited	Dormant
		Ulster Eggs Limited	Dormant
		Thompson Farms Feeds Limited	Dormant
		Antrim Feeds Limited	Dormant
		Ulster Farm Feeds Limited	Dormant
		Fermanagh Feeds Limited	Dormant
		BOCM Silcock (NI) Limited	Dormant
		Clarendon Silos Limited	Dormant
		Clarendon Feeds Limited	Dormant
		James Clow & Company Limited	Dormant
		E.T. Green Limited	Dormant
		Precision Nutrients Limited	Dormant
		James Allen and Company (Belfast) Limited	Dormant
		North West Silos Limited	Holding shares or other equity instruments; Dormant
		McCaughy, Russell & Baird Limited	Purchasing or Procurement; Sales, Marketing or Distribution
		D T Russell & Baird (Ireland) Limited	Sales, Marketing or Distribution
		West Twin Silos Limited	Sales, Marketing or Distribution
		The Symphony Group PLC	Purchasing or Procurement; Manufacturing of Products; Sales, Marketing or Distribution
		Symphony Holdings Limited	Holding shares or other equity instruments; Dormant
		Park Spring Properties Limited	Other
		Ashes Properties Limited	Dormant
		Ceres (East Midlands) Limited	Administrative, Management or Support Services; Holding shares or other equity instruments
		Logson Holdings Limited	Administrative, Management or Support Services; Holding shares or other equity instruments
		Board 24 Limited	Purchasing or Procurement; Manufacturing of Products; Sales, Marketing or Distribution
		Logson Limited	Administrative, Management or Support Services;

		Boxes and Packaging (UK) Limited	Administrative, Management or Support Services; Holding shares or other equity instruments
		Boxes and Packaging (Birmingham) Limited	Purchasing or Procurement; Manufacturing of Products; Sales, Marketing or Distribution
		Boxes and Packaging (Bristol) Limited	Purchasing or Procurement; Manufacturing of Products; Sales, Marketing or Distribution
		Boxes and Packaging (Cambridge) Limited	Dormant
		Boxes and Packaging (Doncaster) Limited	Purchasing or Procurement; Manufacturing of Products; Sales, Marketing or Distribution
		Boxes and Packaging (Dumbarton) Limited	Purchasing or Procurement; Manufacturing of Products; Sales, Marketing or Distribution
		Boxes and Packaging (Leicester) Limited	Purchasing or Procurement; Manufacturing of Products; Sales, Marketing or Distribution
		Boxes and Packaging (Manchester) Limited	Purchasing or Procurement; Manufacturing of Products; Sales, Marketing or Distribution
		Boxes and Packaging (Merseyside) Limited	Purchasing or Procurement; Manufacturing of Products; Sales, Marketing or Distribution
		Boxes and Packaging (Oxford) Limited	Purchasing or Procurement; Manufacturing of Products; Sales, Marketing or Distribution
		Boxes and Packaging (Swindon) Limited	Purchasing or Procurement; Manufacturing of Products; Sales, Marketing or Distribution
		Boxes and Packaging Limited	Dormant
		Jardin Corrugated Cases Limited	Purchasing or Procurement; Manufacturing of Products; Sales, Marketing or Distribution
		The Boxshop Limited	Purchasing or Procurement; Manufacturing of Products; Sales, Marketing or Distribution
		The Cardboard Box Company Limited	Purchasing or Procurement; Manufacturing of Products; Sales, Marketing or Distribution
		Brumor (East Midlands) Limited	Other - the investment in and rental of investment properties
		Newby Packaging Limited	Purchasing or Procurement; Manufacturing of Products; Sales, Marketing or Distribution
		Durham Box Company Limited	Purchasing or Procurement; Manufacturing of Products; Sales, Marketing or Distribution
		Challenge Packaging Limited	Purchasing or Procurement; Manufacturing of Products; Sales, Marketing or Distribution
		Boxwise Packaging Solutions Limited	Sales, Marketing or Distribution
		K-Bins Limited	Purchasing or Procurement; Manufacturing of Products; Sales, Marketing or Distribution
		K-Bins Doncaster Limited	Dormant

Section 4. List of subsidiaries and activities

Information omitted (if any) any for this financial year

Information omitted	Information omitted, other tax jurisdictions	Explanation of reason for omission of information
Profit/(loss) before income tax; Income tax paid - on cash basis; Income tax accrued - current year.	Ireland	The Group has determined disclosure of Profit/(loss) before income tax, Income tax paid - on cash basis and Income tax accrued - current year would seriously prejudice the undertaking's competitive position in the Ireland jurisdiction. The Group elects to defer disclosure of the commercially sensitive information for the financial year 2025 under the Regulation 14 of the PCbCR SI which is the 'exclusion of certain matters from report' regulation.
Disclosure of information omitted		
N/A		

Section 5. List of subsidiaries and activities

Other

The financial information presented in this report has been sourced from the financial reporting packages for each Constituent Entity used to prepare the Group's consolidated financial statements in Group GAAP, FRS 102.