



PUBLIC COUNTRY BY COUNTRY REPORT

for Fiscal Year ended on August 31, 2025

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Section 1 – General information

Name of the ultimate parent of the group / of the standalone undertaking	3F's Holding S.A.
Country where the ultimate parent has its registered office	The Grand Duchy of Luxembourg
Financial Year - start date	1 September 2024
Financial Year - end date	31 August 2025
Reporting currency	EUR
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

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Section 1 – General information

Basis of preparation & explanation

- 3F's Holding S.A. and its subsidiaries ("the Group") have prepared for the reporting period (fiscal year starting on 1 September 2024 and ending on 31 August 2025), Consolidated Financial Statements based on IFRS Accounting Standards as adopted by the European Union.
- The entities included in the Consolidated Financial Statements of the Group for the relevant reporting period (as at 31 August 2025), and particularly in Annex I – List of investments in consolidated companies are also included in the scope of this report on the Public Country-by-Country reporting ("Public CbCR") and presented as "Constituent Entities" in accordance with the applicable reporting framework.
- The Group is subject to Public CbCR requirements in various European Union countries, in line with:
 - Directive (EU) 2021/2101 of the European Parliament and of the Council of 24 November 2021 amending Directive 2013/34/EU, as regards disclosure of income tax information by certain undertakings and branches, and
 - Luxembourg law of 15 August 2023 implementing Directive (EU) 2021/2101 (as the Group's Ultimate Parent Entity is incorporated in Luxembourg).

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

Currency EUR

Name of Member State or tax jurisdiction	Country code of Member State or tax jurisdiction	Revenues	Profit (loss) before income tax	Income tax paid (on cash basis)	Income tax accrued – current year	Accumulated earnings	Number of employees
Austria	AT	221,983,504	5,637,964	2,140,717	1,414,186	3,469,738	61
Belgium	BE	619,027,137	-119,201,713	36,127,706	36,826,845	-704,215,964	1,725
Bulgaria	BG	118,032,129	4,597,675	452,550	505,358	1,964,547	247
Croatia	HR	214,006,752	6,630,733	1,269,382	1,204,786	5,403,454	52
Czech Republic	CZ	201,781,158	4,775,778	893,250	966,270	3,441,925	68
Denmark	DK	186,948,150	-9,373,324	425,680	413,825	-10,054,036	320
Estonia	EE	2,094,255	80,771	255	255	0	0
Finland	FI	24,485,892	872,017	169,905	174,170	0	9
France	FR	1,892,421,997	41,752,118	13,759,382	15,018,497	91,107,127	1,886
Germany	DE	4,112,066,438	405,076,508	149,855,672	122,084,184	513,222,778	6,759
Greece	GR	73,719,980	1,909,524	609,600	454,625	4,341,781	28
Hungary	HU	170,886,402	5,998,596	1,742,691	1,572,666	6,654,385	88
Ireland	IE	122,431,258	5,912,099	736,204	927,622	3,531,128	290
Italy	IT	3,905,357,144	405,233,290	91,219,863	111,610,286	871,208,895	8,998
Latvia	LV	2,637,698	116,948	32,319	32,245	0	4
Lithuania	LT	2,821,714	122,361	35,256	21,683	0	1
Luxembourg	LU	14,032,756,805	814,490,613	29,411,729	164,604,546	7,562,723,902	1,668
Netherlands	NL	123,851,917	3,422,707	979,234	863,095	3,196,370	20
Poland	PL	998,339,577	52,127,170	9,481,899	9,049,651	348,901,953	3,458
Portugal	PT	108,604,107	2,953,045	860,581	875,160	0	41
Romania	RO	282,229,347	7,811,452	1,966,161	3,569,547	7,220,511	84
Russia	RU	813,391,668	153,987,824	43,355,109	41,892,817	470,700,387	944
Slovakia	SK	1,858,564	1,074,587	245,326	226,333	0	6
Spain	ES	515,411,067	-3,590,142	837,415	456,862	-13,687,092	976
Sweden	SE	116,620,817	904,442	221,305	86,578	2,957,472	63
Turkey	TR	986,567,967	90,588,010	7,256,290	12,612,906	170,366,569	1,385
Vietnam	VN	936,465	78,693	25,624	29,740	121,363	10
All other tax jurisdictions (aggregated basis)		16,191,767,917	-140,353,011	89,346,975	90,155,907	-784,962,625	33,054

Public Country By Country

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
Austria	AT	Ferrero Österreich Handelsges.m.b.H.	Sales, Marketing or Distribution
Belgium	BE	Ferrero Ardennes SA Ferrero NV/SA Soremartec SA Eurobase International NV CTH Invest SA FFH Holding SA Fine Biscuits Company (FBC) SA Biscuits Delacre SA The Fine Lab SA	Research and Development Holding or Managing Intellectual Property Manufacturing or Production Sales, Marketing or Distribution Administrative, Management or Support Services Internal Group Finance Holding Shares or Other Equity Instruments Other
Bulgaria	BG	Agri Bulgaria EOOD Ferrero Romania Srl - Bulgaria Branch	Sales, Marketing or Distribution Other
Croatia	HR	Ferrero Doo	Sales, Marketing or Distribution
Czech Republic	CZ	Ferrero Česká sro	Sales, Marketing or Distribution
Denmark	DK	Ferrero Scandinavia AB, Filial I Köpenhamn Kelsen Group A/S	Holding or Managing Intellectual Property Manufacturing or Production Sales, Marketing or Distribution Administrative, Management or Support Services
Estonia	EE	Ferrero Polska Commercial SP Z OO Eesti filiaal	Other
Finland	FI	Ferrero Scandinavia AB, Filial I Finland	Sales, Marketing or Distribution
France	FR	Ferrero France Commerciale SAS Ferrero France SA Ice Cream Factory France SAS Biscuits Delacre SA (Belgium) – France PE Michel et Augustin SAS	Holding or Managing Intellectual Property Manufacturing or Production Sales, Marketing or Distribution
Germany	DE	Ferrero Deutschland GmbH Ferrero Nahrungs- und Genußmittel GmbH Ferrero Middle and Eastern Europe GmbH Ferrero MSC GmbH & Co KG Ferrero OHG mbH ENF BFY GmbH Starkfried GmbH	Manufacturing or Production Sales, Marketing or Distribution Administrative, Management or Support Services Holding Shares or Other Equity Instruments Other

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Greece	GR	Ferrero International SA Greece Single Member LLC	Sales, Marketing or Distribution
Hungary	HU	Ferrero Magyarország Kft	Sales, Marketing or Distribution
Ireland	IE	Ferrero Ireland Limited Ferrero UK Limited - Irish Branch Bartoni Limited Biscuit Makers Limited Oldbridge Investments Limited Jelly Belly Europe Limited	Manufacturing or Production Sales, Marketing or Distribution Administrative, Management or Support Services Holding Shares or Other Equity Instruments Dormant
Italy	IT	Korvella Italia Srl Ferrero Commerciale Italia Srl Ferrero Industriale Italia Srl Ferrero Management Services Italia Srl Ferrero Technical Services Srl Ferrero SpA Soremartec Italia Srl Ice Cream Factory Italy Srl Holdinvest SpA Fresystem SpA Fondazione Piera, Pietro e Giovanni Ferrero Onlus	Holding or Managing Intellectual Property Manufacturing or Production Sales, Marketing or Distribution Administrative, Management or Support Services Internal Group Finance Holding Shares or Other Equity Instruments Other
Latvia	LV	Ferrero Polska Commercial SP Z OO Latvijas filiāle	Other
Lithuania	LT	Ferrero Polska Commercial SP Z OO Lietuvos filialas	Other
Luxembourg	LU	Ferrero Management Services Luxembourg Sàrl Ferrero International SA Soremartec SA Sereco RE SA Trèves Offices SA Ferrero Trading Lux SA Schenkenberg SA 3F's Holding SA Kay Capital Sàrl Paneurinvest SA Teseo Capital, SICAV-SIF	Research and Development Holding or Managing Intellectual Property Purchasing or Procurement Manufacturing or Production Sales, Marketing or Distribution Administrative, Management or Support Services Internal Group Finance Regulated Financial Services Insurance Holding Shares or Other Equity Instruments Dormant Other

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Netherlands	NL	Ferrero BV Pekurmo Investeringsmaatschppij BV	Sales, Marketing or Distribution Administrative, Management or Support Services
Poland	PL	Ferrero Polska Management Services Sp z oo Ferrero Polska Commercial Sp z oo Ferrero Polska Sp z oo	Manufacturing or Production Sales, Marketing or Distribution Administrative, Management or Support Services
Portugal	PT	Ferrero Ibérica Sucursal Portugal	Sales, Marketing or Distribution
Romania	RO	Ferrero Romania Srl	Sales, Marketing or Distribution
Russia	RU	Joint-Stock Company Ferrero Russia	Manufacturing or Production Sales, Marketing or Distribution
Slovakia	SK	Ferrero Česká sro, organizačná zložka	Other
Spain	ES	Ferrero Iberica SA Ice Cream Factory Comaker SA	Research and Development Manufacturing or Production Sales, Marketing or Distribution
Sweden	SE	Ferrero Scandinavia AB	Sales, Marketing or Distribution
Turkey	TR	Ferrero Findik Ferrero Turkiye Cikolata	Manufacturing or Production Sales, Marketing or Distribution Other
Vietnam	VN	Ferrero Vietnam Company Limited	Administrative, Management or Support Services

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Section 4 – Omitted information

No information was omitted for the purposes of this report.