

REPORT ON CORPORATE INCOME TAX INFORMATION

for the year ending 30 June 2025

Section 1 - General information

Name of the ultimate parent of the group / of the standalone undertaking	Genus Plc
Country where the ultimate parent has its registered office	United Kingdom
Financial Year – start date	01/07/2024
Financial Year – end date	30/06/2025
Reporting currency	GBP
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
Name and registered office of the subsidiary undertaking or branch governed by the law of a Member State which has published the report	ABS Italia S.r.l. Via Bastida nr. 6, loc. Cavatigozzi, Cremona, 26100, Italy

Section 2 - Overview of information 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
Belgium	BE	666,244	31,726	2,248	0	0	1
France	FR	18,588,248	2,665,694	440,767	439,496	2,754,816	70
Germany	DE	12,396,433	2,395,792	38,034	755,668	5,056,455	24
Ireland	IE	1,313,693	564,418	107,233	98,598	13,035,486	1
Italy	IT	19,031,028	1,257,427	455,489	440,356	1,847,138	84
Luxembourg	LU	88,664	-46,696	20,296	0	4,149,739	0
Netherlands	NL	2,944,218	478,610	0	127,266	525,419	7
Poland	PL	4,822,929	366,196	69,350	61,455	1,317,507	24
Russia	RU	16,039,106	4,518,372	1,162,491	980,511	15,276,146	68
Spain	ES	42,736,752	8,051,423	1,652,410	1,234,864	14,453,755	54
All other tax jurisdictions (aggregated basis)		775,659,979	11,575,291	15,702,367	8,473,974	296,697,809	2,837

The figures are based on the aggregated results of the relevant entities in each jurisdiction, translated into British Pound Sterling (GBP). Therefore, some of the figures shown in this report will not reconcile to Genus's Consolidated Financial Statements.

Section 3 - List of subsidiaries and activities

Tax jurisdiction	Country code	Name of each entity undertaking in the Member State or tax jurisdiction	Brief description of the nature of activities in the Member State or tax jurisdiction
Belgium	BE	Genus Breeding Limited (Belgium branch)	Sales, Marketing or Distribution
France	FR	Bovec SASU PIC France SA	Sales, Marketing or Distribution Sales, Marketing or Distribution
Germany	DE	Pig Improvement Company Deutschland GmbH	Sales, Marketing or Distribution
Ireland	IE	PIC Genetics DAC Fyfield Ireland Unlimited Company Pig Improvement Company UK Limited (Irish Branch) Genus Breeding Limited (Irish Branch)	Dormant Dormant Sales, Marketing or Distribution Dormant
Italy	IT	ABS Italia S.r.l. PIC Italia S.r.l.	Sales, Marketing or Distribution Sales, Marketing or Distribution
Luxembourg	LU	GIL Finance S.à.r.l.	Internal Group Finance
Netherlands	NL	Genus ABS (Netherlands) B.V.	Manufacturing or Production
Poland	PL	ABS Polska Sp. zo.o.	Sales, Marketing or Distribution
Russia	RU	PIC Genetics LLC Limited Liability Co. Genus ABS RUSSIA	Sales, Marketing or Distribution Sales, Marketing or Distribution
Spain	ES	Pig Improvement Company España, S.A.	Sales, Marketing or Distribution

Section 4 - Omitted information

Information omitted (if any) for this financial year:

Information omitted in previous financial years, which is disclosed in this financial year (if any):
