

Background:

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. It provides high-level information on where the Company earns its profits and pays income tax and follows the prescribed EU reporting template. This publication has been prepared to meet Spain's requirement to publish within six months of a company's fiscal year end (i.e., June 30, 2026), which is earlier than the timeline applicable in other EU Member States.

Section 1: General Information	
Name of the ultimate parent of the group / of the standalone undertaking	Cox Enterprises, Inc.
Country where the ultimate parent has its registered office	United States
Financial Year – start date (YYYY-MM-DD)	2025-01-01
Financial Year – end date (YYYY-MM-DD)	2025-12-31
Reporting currency (e.g., EUR)	USD
Is the information in the report based on reporting instructions used for tax purposes (Directive 2011/16/EU Annex III, Sec. III Parts B & C)?	Yes

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
Austria	AU	91,216	37,570	12,252	3,818	30,735	21
Belgium	BE	4,975,241	(227,040)	135,428	135,865	(23,775,679)	28
France	FR	-	(237,052)	-	(6,505)	(575,710)	2
Germany	DE	7,220,392	(3,067,528)	(164)	331	(37,680,004)	60
Ireland	IE	7,124,107	4,094,319	599,284	19,486	16,067,279	3
Italy	IT	490,837	71,207	-	-	(1,603,302)	4
Luxembourg	LU	-	(331,392)	-	-	(354,219,760)	-
Netherlands	NL	3,406,110	(147,430)	-	-	47,165	8
Portugal	PT	5,921,497	238,136	14,829	40,308	(9,849,653)	37
Spain	ES	7,479,289	1,175,796	74,240	138,990	2,290,676	63
Sweden	SE	3,246,596	(7,329,858)	-	-	(939,630)	15
All other tax jurisdictions (aggregated basis)	ROW	23,085,115,480	(3,037,235,881)	327,688,039	70,200,871	19,564,493,443	46,251

Section 3 – List of subsidiaries and activities			
Member State or tax jurisdiction	Country code	Name of subsidiary undertaking	Brief description of the nature of activities
Austria	AU	Cox Automotive Austria GmbH	Provision of services to unrelated parties
Austria	AU	Cox Automotive GEO Ltd - Austria Branch	Administrative, management, or support services
Belgium	BE	Cox Automotive Belgium BV	Provision of services to unrelated parties
Belgium	BE	Fleetmaster BV	Sales, marketing, or distribution
Belgium	BE	Modix GmbH Belgium Branch	Provision of services to unrelated parties
France	FR	Cox Automotive France SAS	Provision of services to unrelated parties
France	FR	Modix France SARL	Provision of services to unrelated parties
Germany	DE	Cox Automotive Germany GmbH	Provision of services to unrelated parties
Germany	DE	Cox Automotive Remarketing GmbH	Provision of services to unrelated parties
Germany	DE	Modix GmbH	Provision of services to unrelated parties
Ireland	IE	NextGear Capital UK Ltd Ireland Branch	Holding shares or other equity instruments
Italy	IT	Cox Automotive Italy SRL	Provision of services to unrelated parties
Italy	IT	Manheim Italia SRL	Provision of services to unrelated parties
Italy	IT	Modix GmbH Italy Branch	Provision of services to unrelated parties
Luxembourg	LU	Cox Automotive Global Sarl	Holding shares or other equity instruments
Luxembourg	LU	Cox Automotive Int'l SARL	Holding shares or other equity instruments
Luxembourg	LU	Manheim Auctions Sarl	Internal group finance
Luxembourg	LU	Manheim Export Sarl	Holding shares or other equity instruments
Netherlands	NL	Cox Automotive Netherlands B.V.	Sales, marketing, or distribution
Netherlands	NL	Spiers International BV	Sales, marketing, or distribution
Netherlands	NL	Spiers New Technologies B.V.	Sales, marketing, or distribution
Portugal	PT	AUTO VENDA JA SA	Sales, marketing, or distribution
Portugal	PT	Cox Automotive Portugal, Unipessoal Lda	Provision of services to unrelated parties
Portugal	PT	Manheim Portugal Ltd	Provision of services to unrelated parties
Portugal	PT	UNILEILOES - SOCIEDADE DE LEILOES DE VEICULOS AUTOMOVEIS, S.A	Provision of services to unrelated parties
Spain	ES	Cox Automotive Spain SL	Provision of services to unrelated parties
Spain	ES	Manheim Directo S,L.	Sales, marketing, or distribution
Spain	ES	Modix Solutions Spain SL	Provision of services to unrelated parties
Sweden	SE	Cox Automotive GEO Ltd Sweden Branch	Dormant
Sweden	SE	Loop Tackle Design Aktiebolag	Sales, marketing, or distribution

Supporting Notes:

1. Financial Data Sources – the financial data herein is U.S. GAAP based primarily from the systems used to prepare the Company’s consolidated financial statements and Annual Report.
2. Basis of Presentation – U.S. GAAP presentation may differ significantly from other bases of presentation (e.g., local GAAP).
3. Headcount Data Source – the data used is primarily from the system used to report headcount in the Company’s Annual Report.
4. Income tax paid (on cash basis) - the income tax paid is not necessarily directly related to the profit before tax reported in a jurisdiction and takes into account payments (and repayments) of tax with respect to profits earned in earlier periods, as well as advance payment made in the current year and withholding tax incurred on payments to a jurisdiction.
5. Income tax accrued – the income tax accrued column reflects only current year operations.
6. Revenues – inclusive of both Related Party Revenue and Unrelated Party Revenue.