

Public Country by Country Report (on income tax information)

Introduction

This Public Country-by-Country Report (CbCR) has been prepared in accordance with the Spanish transposition of Directive (EU) 2021/2101, carried out through Law 28/2022 of 21 December 2022, applicable to financial years beginning on or after 22 June 2024. All the information disclosed refers solely to operations in Spain, since the ultimate parent company of the group, Lineage, Inc., has not made available the data relating to the group's worldwide operations. The publication of exclusively Spanish data is initially carried out due to the accelerated 6-month reporting timeline in Spain.

Section 1. General information

Name of ultimate parent of group / of standalone company	Lineage, Inc.
Country of registered office of ultimate parent undertaking	The United States of America
Date of start of financial year	2025-01-01
Date of end of financial year	2025-12-31
Reporting currency	EUR
Application of option to report in accordance with taxation reporting instructions	Yes
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	-
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	-
Language of report	english - en

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

Name of Member State or tax jurisdiction	Country code of Member State or tax jurisdiction	Revenues	Profit (loss) before tax	Income tax paid (on cash basis)	Income tax accrued – current year	Accumulated earnings	Number of employees
Spain	ES	124699212	-64222885	1018273	-144409	85217006	124
All other tax jurisdictions (aggregated basis)							
		-	-	-	-	-	-

Section 3. List of subsidiaries and activities

Name of Member State or tax jurisdiction	Country code of Member State or tax jurisdiction	Name of subsidiary undertakings consolidated in financial statements of ultimate parent undertaking	Brief description per country of nature of activities in Member State or tax jurisdiction
Spain	ES	Lineage Milagro, S.L.	Sales, Marketing or Distribution
Spain	ES	Lineage Murcia, S.L.U.	Sales, Marketing or Distribution
Spain	ES	Lineage Spain Holdings I, S.L.	Holding Shares or Other Equity instruments
Spain	ES	Lineage Spain Transportation, S.L.U.	Sales, Marketing or Distribution

Section 4. Omitted information

Information omitted (if any) for this financial year		
Information omitted	Information omitted, other tax jurisdictions	Explanation of reason for omission of information
	Financial information of other jurisdictions different from Spain.	As of the date of preparation of this report, Lineage, Inc. has not provided the requested information, as it has not yet been prepared by the group. Consequently, in accordance with Section One.4 of the Eleventh Additional Provision of the Audit Law, the subsidiaries have prepared this report solely with the information available to it, namely, the information relating to the Spanish entities of the group.
Disclosure of information omitted for previous financial years		

Section 5. Explanations for material discrepancies between income tax paid and accrued

Explanation of any material discrepancies between income tax paid and accrued

Conclusion
