

Corporate Income Tax Report (EU Public Country by Country Report)

Fiscal Year 2025 (from 1 January 2025 to 31 December 2025)

In accordance with section First.4 of Additional Provision Eleven (hereinafter, AP 11th) of Law 22/2015, of July 20, *Law on Auditing Accounts* (hereinafter, LAA), the entity **INVENERGY SERVICES HUSO, S.L.U.** (hereinafter, Invenergy Services), at Ampliación del Parque Empresarial de As Somozas parcelas 3A-3B, A Coruña, Spain, a subsidiary of **Invenergy Renewables Holdings LLC** (hereinafter, Invenergy), is required to publish and make accessible a report regarding corporate tax or taxes of similar nature consolidated at the level of the ultimate parent company (EU public country by country report), given that:

- **Invenergy Services** is an entity subject to Spanish law, considered medium or large sized subsidiary, according to the thresholds set out in Article 3 of the LAA, and
- **Invenergy** is the ultimate parent company, not governed by the law of an EU Member State. The net consolidated annual turnover of the group at the end of the fiscal year exceeded a total of 750,000,000 euros in each of the last two consecutive fiscal years according to its consolidated financial statements.

To comply with this obligation, Invenergy Services has requested Invenergy to provide all the information required by the AP 11th of the LAA. However, this information has not been made available to Invenergy Services because the group's final information was not yet available at the time of preparing and filing the Annual Accounts of this entity.

Therefore, Invenergy Services has prepared the report on corporate tax required by the AP 11th of the LAA, considering only the information of Invenergy Group in Spain, available at the time of filing its Annual Accounts for the fiscal year 2025, without prejudice to the fact that the definitive information will be included in the report on corporate tax of the entire group that will be published in another EU Member State, within the 12-month period provided for in Directive 2021/2101, which amended Directive 2013/34/EU as regards disclosure of income tax information by certain undertakings and branches.

Content of the corporate income tax report

Section 1. General information

Name of the ultimate parent of the group / of the standalone undertaking	Invenergy Renewables Holdings LLC
Country where the ultimate parent has its registered office	United States of America (USA)
Financial Year – start date	01/01/2025
Financial Year – end date	31/12/2025
Reporting currency	EUR
Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Part B and C, of Annex III to Directive 2011/16/EU (yes/no)?	YES

Section 2. Overview of information on a country-by-country basis (no information has been omitted regarding Spain)

Tax jurisdiction	Currency	Country code	Revenues	Profit (loss) before income tax	Income tax paid – on cash basis	Income tax accrued – current year	Accumulated earnings	Number of employees
Spain	EUR	ES	42,303,499	(10,293,139)	72,928	(146,733)	(62,997,938)	250
Poland	EUR	PL	10,836,774	6,865,210	-	1,386,730	92,633,771	2
All other tax jurisdictions (aggregated)	EUR		73,035,304	28,615,944	-	610,273	10,565,025	4

Section 3. List of subsidiaries and activities

Member States 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
Spain	ES	ENIRO SPAIN, S.L.	Holding Shares or Other Equity instruments
Spain	ES	INVENERGY WIND SPAIN, S.L.	Holding Shares or Other Equity instruments
Spain	ES	INVENERGY STORAGE INTERNATIONAL SPAIN, S.L.U.	Holding Shares or Other Equity instruments
Spain	ES	INVENERGY SERVICES INTERNATIONAL SPAIN, S.L.U.	Administrative, Management or Support Services
Spain	ES	INVENERGY RENEWABLES LATAM, S.L.U.	Holding Shares or Other Equity instruments
Spain	ES	INVENERGY RENEWABLES COLOMBIA HOLDINGS, S.L.U.	Holding Shares or Other Equity instruments
Spain	ES	INVENERGY INTERNATIONAL ENERGY TRANSMISSIO, S.L.	Holding Shares or Other Equity instruments
Spain	ES	INVENERGY RENEWABLES EUROPE, S.L.U.	Administrative, Management or Support Services; Research and Development; Other
Spain	ES	INVENERGY RENEWABLES EUROPE II, S.L.U.	Holding Shares or Other Equity instruments
Spain	ES	INVENERGY RENEWABLES MEXICO, S.L.U.	Holding Shares or Other Equity instruments
Spain	ES	INVENERGY RENEWABLES PERU, S.L.U.	Holding Shares or Other Equity instruments
Spain	ES	INVENERGY RENEWABLES CANADA, S.L.U.	Holding Shares or Other Equity instruments
Spain	ES	INVENERGY RENEWABLES CANADA DEVELOPMENT, S.L.U.	Holding Shares or Other Equity Instruments
Spain	ES	INVENERGY SERVICES HUSO, S.L.U.	Provision of Services to Unrelated Parties
Spain	ES	INVENERGY RENEWABLES SPAIN, S.L.U.	Other

To comply with the provisions of section Third of the AP 11th of the LAA, this report has been approved and filed in the Mercantile Register of A Coruña along with the documents that make up the annual accounts and is accessible to the public, free of charge, on this website of Invenenergy.