

Vitafoam Romania srl presents the below information in accordance with Order 1730/2023 ("Order 1730"), published in the Official Journal of Romania no. 559/2023, which amended Order No. 2048/2022 ("Order 2048") issued by the Ministry of Public Finance, which implemented the provisions of Directive 2021/2101/EU on public Country-by-Country reporting (the Directive).

Section 1 – General Information

Entity's name	Vitafoam Romania srl
Entity's tax number	RO16466520
Entity's financial year – start date	1 January 2024
Entity's financial year – end date	31 December 2024
Name of the ultimate parent of the group	Vita Global Holdings Limited
Country where the ultimate parent has its registered office	Jersey
Ultimate parent's tax jurisdiction of residence	United Kingdom
Ultimate parent's financial Year – start date	1 January 2024
Ultimate parent's financial Year – end date	31 December 2024
Reporting currency	RON
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

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
Romania	RO	218.426.328	11.229.107	(1.446.068)	917.201	119.924.976	184

See Section 4 for note of omitted information

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
Romania	RO	Vitafoam Romania srl	Manufacturing or production

Section 4 – Omitted information

While CbC reporting serves to enhance transparency and provide valuable information to tax authorities and the public, there are inherent risks associated with the disclosure of certain financial and operational details. The safeguard clause has therefore been implemented in relation to pCbC reporting to address concerns over potential misuse of sensitive business data by third parties, which could undermine the competitive nature of the reporting entity falling into scope, and the wider Group. Information relating to non-Romanian operations has been omitted from the report.

The primary purpose of the safeguard is to balance transparency with the protection of sensitive business information, allowing for the exclusion or anonymisation of certain data where its disclosure could reveal commercially sensitive information or strategic business plans that might compromise our competitive positioning in the market. The Group does not wish to be placed at a commercial or strategic disadvantage, and so has utilised the safeguard clause to ensure that public transparency does not inadvertently harm legitimate business interest.

We remain committed to transparency with tax authorities and compliance with legislation and corporate governance. Our decision to apply this safeguard is not intended to reduce transparency but rather to ensure that the data we share remains accurate, relevant, and within the boundaries of fair competition and confidentiality, aligning with best practices for protecting proprietary data. We remain committed to maintaining the trust of our stakeholders and providing the necessary insights into our operations to meet public expectations and international reporting standards.

By using this safeguard clause thoughtfully, we ensure that we adhere to both legislative and reporting requirements, whilst mitigating risks associated with the sharing of data that could be misinterpreted or misused by competitors, thereby protecting both our business interests and the integrity of the reporting framework.

It is noted that any information deferred in the current year's report will be disclosed in a later year, as required by Order 1730 issued by the Romanian Ministry of Finance.