

Public Country-by-Country Report

Introduction

This report on corporate income tax information (the "Report") is published by Checkpoint Systems España, S.L. Unipersonal (the "Company"), with its registered office at Calle Orió 1, 08228 Terrassa, Barcelona, Spain, concerning its ultimate parent undertaking, CCL Industries Inc. ("CCL"), pursuant to Chapter 10a of Directive 2013/34/EU, as amended by Directive (EU) 2021/2101, and Additional Provision Eleven of Spanish Law 22/2015 of 20 July on Statutory Auditing. CCL is a publicly traded Canadian company and the ultimate parent undertaking of a Canadian-headquartered multinational group that is not governed by the law of a Member State. The CCL Group is a global leader in specialty packaging and labelling solutions for the Home & Personal Care, Premium Food & Beverage, Healthcare & Specialty, Automotive, Electronics

& Consumer Durables, and Retail & Apparel markets worldwide. This Report relates to the financial year from 1 January 2025 to 31 December 2025 and is presented in Canadian dollars (CAD), the currency used in CCL's consolidated financial statements. The information contained in this Report has been prepared using the reporting instructions set out in Section III, Parts B and C, of Annex III to Council Directive 2011/16/EU. The data are derived from the CCL Group's consolidated financial statements and the country-by-country reporting information prepared for tax compliance purposes. The Report covers all activities of CCL and its affiliated undertakings included in the consolidated financial statements for the relevant financial year.

Section 1. General information.

Name of ultimate parent of group / of standalone company	CCL Industries Inc.
Country of registered office of ultimate parent undertaking	Canada (CA)
Date of start of financial year	2025-01-01
Date of end of financial year	2025-12-31
Reporting currency	CAD
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	Checkpoint Systems Espana S.L. Unipersonal, 1 Orió, Terrassa Barcelona, 08828
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	Not applicable
Language of report	English

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 (CAD)	Profit (loss) before tax (CAD)	Income tax paid (on cash basis) (CAD)	Income tax accrued – current year (CAD)	Accumulated earnings (CAD)	Number of employees
Austria	AT	168,887,000	16,330,000	3,786,000	3,775,000	136,140,000	328
Belgium	BE	9,361,000	6,539,000	2,780,000	3,760,000	-9,500,000	4
Denmark	DK	43,742,000	3,442,000	1,172,000	882,000	127,698,000	128
Finland	FI	3,664,000	341,000	107,000	80,000	383,000	8
France	FR	146,434,000	6,426,000	1,824,000	984,000	16,517,000	384
Germany	DE	826,213,000	68,670,000	22,909,000	19,273,000	698,860,000	2,188
Hungary	HU	4,987,000	-463,000	0	0	803,000	34
Ireland	IE	25,492,000	4,669,000	571,000	527,000	7,847,000	69
Italy	IT	160,520,000	6,754,000	4,890,000	2,682,000	44,030,000	282
Luxembourg	LU	3,000	-147,000	-264,000	11,000	762,000	1
Netherlands	NL	185,164,000	28,369,000	1,011,000	1,824,000	334,567,000	551
Poland	PL	221,797,000	21,356,000	3,806,000	3,831,000	107,546,000	597
Portugal	PT	15,327,000	1,712,000	634,000	210,000	1,448,000	43
Spain	ES	187,743,000	19,114,000	5,405,000	5,765,000	35,396,000	400
Sweden	SE	4,354,000	265,000	76,000	56,000	816,000	1
Turkey	TR	95,043,000	8,417,000	387,000	1,441,000	66,101,000	245
Vietnam	VN	58,387,000	6,184,000	693,000	1,080,000	11,631,000	542
All Other Tax Jurisdictions (Aggregated)							
		7,375,775,000	1,057,752,000	220,637,000	207,533,000	5,598,216,000	19,999

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	Description of nature of activities of subsidiary undertakings in Member State or tax jurisdiction
Austria	AT	Avery Zweckform Austria GmbH CCL Label GmbH (Austria) CCL Label Volkermarkt GmbH	Sales, Marketing or Distribution, Manufacturing or Production
Belgium	BE	Checkpoint Systems Belgium B.V. Innovia Films BV	Sales, Marketing or Distribution, Manufacturing or Production
Denmark	DK	CCL Label A/S CCL Specialty Cartons ApS	Manufacturing or Production, Holding Shares or Other Equity Instruments, Sales, Marketing or Distribution
Finland	FI	Checkpoint Systems Finland OY	Sales, Marketing or Distribution
France	FR	Avery France S.A.S. CCL Label S.A.S. CCL Package Label S.N.C. Checkpoint Systems France S.A.S. Floramedia France Sarl	Sales, Marketing or Distribution, Manufacturing or Production, Holding Shares or Other Equity Instruments
Germany	DE	Avery Zweckform GmbH Badgepoint GmbH Badgetec GmbH CCL Design GmbH CCL Design Munchen GmbH CCL Design Stuttgart GmbH CCL Faubel GmbH CCL Gewerbegrund GmbH CCL GmbH CCL Immobilien GmbH CCL Industriegrundstucke GmbH CCL Label GmbH (Germany) CCL Label Marburg GmbH CCL Label Meerane GmbH CCL Label Solutions GmbH CCL Label Trittenheim GmbH Checkpoint Systems GmbH Checkpoint Systems Holding GmbH Floramedia Deutschland GmbH FUCINA GmbH Grun ist Leben GmbH Innovia Films GmbH Innovia Mexico Holdings GmbH Meto International GmbH SIL System Integration Laboratory GmbH Syrinx Holdings Germany GmbH	Holding or Managing Intellectual Property, Manufacturing or Production, Sales, Marketing or Distribution, Real Estate, Dormant, Holding Shares or Other Equity Instruments, Internal Group Finance
Hungary	HU	CCL Design Hungary Ltd.	Manufacturing or Production

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	Description of nature of activities of subsidiary undertakings in Member State or tax jurisdiction
Ireland	IE	CCL Label Ireland Limited Oomph Made Europe Limited Tricar Limited	Manufacturing or Production, Purchasing or Procurement, Sales, Marketing or Distribution, Holding Shares or Other Equity Instruments
Italy	IT	Avery TICO S.r.l. CCL Design Italia S.r.l. CCL Label S.r.l. CCL Specialty Pouches S.r.l. Checkpoint Systems Italia S.P.A.	Manufacturing or Production, Sales, Marketing or Distribution, Holding Shares or Other Equity Instruments
Luxembourg	LU	Tornado Holdings Luxembourg S.a.r.l.	Inactive
Netherlands	NL	CCL Avery Holdings B.V. CCL Label Oss B.V. CCL Olympic B.V. Checkpoint Apparel Labeling B.V. Checkpoint Holland Holding B.V. Floramedia Nederland B.V. Floramedia Operations B.V. Goed Gemerkt B.V. Syrinx Cooperatie U.A. Syrinx Holdings B.V.	Holding Shares or Other Equity Instruments, Manufacturing or Production, Sales, Marketing or Distribution, Administrative, Management or Support Services, Purchasing or Procurement, Internal Group Finance
Poland	PL	CCL Label Sp z.o.o CCL Specialty Cartons (Sp. Z.o.o.) Checkpoint Systems (C.E.E.) Spoika z.o.o. Floramedia Poland SP z.o.o Innovia Films Poland Sp. z.o.o.	Manufacturing or Production, Holding Shares or Other Equity Instruments, Sales, Marketing or Distribution
Portugal	PT	Checkpoint Systems Portugal, Unipessoal Lda. Lisardo Conde Abelleira Unipessoal Lda.	Sales, Marketing or Distribution, Manufacturing or Production
Spain	ES	CCL Label Spain S.L.U. Checkpoint Systems Espana S.L. Unipersonal Floramedia Espana SA Ibertex Etiquetaje Industrial S.L.U. Uniter Etiquetas S.L.	Manufacturing or Production, Sales, Marketing or Distribution, Administrative, Management or Support Services
Sweden	SE	CCL Label AB	Sales, Marketing or Distribution
Turkey	TR	CCL Label Turkey Ambalaj Sanayi ve Ticaret A.S. Checkpoint Checknet Etiket Ltd. S.T.I. Uniter Etiket Sanayi Veticared Linied Sirkety	Manufacturing or Production, Sales, Marketing or Distribution
Vietnam	VN	CCL Design Vietnam Co. Ltd. CCL Design Vina Co. Ltd. CCL Label Vietnam Company Limited Checkpoint Vietnam Company Limited	Manufacturing or Production

Section 4. Omitted information.

INFORMATION OMITTED

Information omitted	Information omitted, other tax jurisdictions	Explanation of reason for omission of information
No information has been temporarily omitted from this report.	Not applicable	Not applicable

DISCLOSURE OF INFORMATION OMITTED FOR PREVIOUS FINANCIAL YEARS

No information has been temporarily omitted from this report.

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

Explanation of any material discrepancies between income tax paid and accrued

Conclusion

This Report has been prepared in accordance with Chapter 10a of Directive 2013/34/EU, as amended by Directive (EU) 2021/2101, and the applicable Spanish legislation. It provides corporate income tax information for the CCL Group on a country-by-country basis for the financial year ended 31 December 2025. The Report is published on the website of Checkpoint Systems España, S.L. Unipersonal and will remain publicly available for at least five consecutive years. The Company has prepared this Report based on information available to it as of the date of preparation, including information obtained from its ultimate parent undertaking. The information is derived from CCL's consolidated financial statements and from the country-by-country reporting information prepared for tax compliance purposes. The Company will consider whether any update to this Report is required if material differences are identified following completion of CCL's final 2025 country-by-country report.