

GPI – Public Country-by-Country Report (Spain only)

EU Public Country-by-Country Report

Financial Year FY2025 – 1 January 2025 to 31 December 2025

The Spanish subsidiaries and the Spanish branch are part of the multinational group ultimately headed by Graphic Packaging Holding Company, a company resident in the United States.

In accordance with the requirements set out in the Spanish Audit Law (Law 22/2015, as amended), the Spanish subsidiaries and Spanish branch of the Graphic Packaging group in Spain are required to publish an income tax report where certain conditions are met.

This obligation applies because:

- The Spanish subsidiaries qualify as medium or large entities under Spanish law; and
- The Spanish branch forms part of a multinational group whose ultimate parent entity is resident outside the European Union with activities in Spain; and
- Graphic Packaging Holding Company, as the ultimate parent entity, is not governed by the law of an EU Member State and heads a multinational group with consolidated net turnover exceeding EUR 750 million in each of the last two consecutive financial years.

For purposes of this report, the term “Spanish Reporting Entities” refers to the Spanish subsidiaries and the Spanish branch included in this report.

Availability of group information

The Spanish Reporting Entities have requested the information necessary to prepare the report at consolidated group level. At the date of preparation and publication of this report, the full group information had not yet been made available, as the global reporting process had not yet been completed. Consequently, this report has been prepared based on the information available to the Spanish Reporting Entities at the publication date and includes only the Spanish jurisdictional data.

Scope of this report

As a result, and in accordance with the applicable Spanish legal provisions, this report has been prepared on the basis of the information available to the Spanish Reporting Entities at the date of publication.

Accordingly, this report includes only the information relating to the activities of the Graphic Packaging group in Spain, including the Spanish subsidiaries and the Spanish branch and the information available to the Spanish Reporting Entities at the time of preparation.

Section 1 – General information

Item	Description
Ultimate Parent Entity	Graphic Packaging Holding Company
Jurisdiction of Ultimate Parent Entity	United States
Financial Year Start Date	1 January 2025
Financial Year End Date	31 December 2025
Reporting Currency	USD
Basis of Preparation	Prepared based on information available to the Spanish Reporting Entities and, where applicable, using OECD Country by Country Reporting definitions aligned with EU Public CbCR requirements
Source of Information	Information available to the Spanish Reporting Entities at the date of preparation
Scope of Report	Limited to Spanish operations due to lack of complete group information at the reporting date

Section 2 – Country-by-country data (Spain)

Tax Jurisdiction	Country Code	Revenue	Profit (Loss) Before Tax	Income Tax Paid (Cash Basis)	Income Tax Accrued (Current Year)	Accumulated Earnings	Number of Employees
Spain	ES	144,677,384	4,432,979	2,205,376	1,828,913	30,857,464	213

Section 3 – List of entities and branches (Spain)

Jurisdiction	Country Code	Entity Name	Main Activities
Spain	ES	Graphic Packaging International Europe Spain Holding, S.L.	Holding of shares or other equity instruments
Spain	ES	Graphic Packaging International Cartons Santander, S.A.	Entity engaged in the manufacturing and distribution of paperboard packaging products
Spain	ES	Graphic Packaging International Spain, S.A.U.	Entity engaged in the manufacturing and distribution of paperboard packaging products
Spain	ES	Graphic Packaging International, LLC - Spanish Branch	Branch carrying out support activities in Spain