

**REPORT ON CORPORATE INCOME TAX INFORMATION**

for the year ending 31 August 2025

WH Smith Group

**Section 1 - General information**

Name of the ultimate parent of the group / of the standalone undertaking	WH Smith PLC
Country where the ultimate parent has its registered office	United Kingdom
Financial Year – start date	1 September 2024
Financial Year – end date	31 August 2025
Reporting currency	GBP
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
Name and registered office of the subsidiary undertaking or branch governed by the law of a Member State which has published the report	WH Smith Spain SL, Calle Serrano 55, 1st floor, 28006 Madrid

**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
1. Belgium	BE	11,878,958	(1,315,209)	2,424	-	(2,512,561)	54
2. Denmark	DK	3,262,140	(2,556,551)	-	-	(2,393,492)	25
3. France	FR	784,224	(86,234)	-	-	(1,904,914)	8
4. Germany	DE	11,449,935	(691,886)	-	-	(15,959,088)	71
5. Hungary	HU	7,665,536	240,953	-	-	907,016	40
6. Ireland	IE	64,248,381	7,390,066	842,265	934,636	28,330,987	202
7. Italy	IT	14,615,802	(1,368,589)	-	-	(5,938,257)	38
8. Netherlands	NL	7,129,096	(319,381)	-	-	(1,238,680)	22
9. Norway	NO	14,787,053	131,317	-	-	(7,319,127)	74
10. Spain	ES	59,111,942	(5,458,119)	(126,873)	-	(35,278,732)	469
11. Sweden	SE	2,928,459	(439,217)	-	-	(3,789,937)	14
All other tax jurisdictions (aggregated basis)		1,762,926,493	(3,208,722,043)	26,306,911	21,876,076	2,607,418,653	5,940

**Section 3 - List of subsidiaries and activities**

<b>Member State or tax jurisdiction</b>	<b>Country code</b>	<b>Name of each entity undertaking in the Member State or tax jurisdiction</b>	<b>Brief description of the nature of activities in the Member State or tax jurisdiction</b>
1. Belgium	BE	WH Smith Belgium BV	Sales, Marketing or Distribution
2. Denmark	DK	WH Smith Denmark APS	Sales, Marketing or Distribution
3. France	FR	WH Smith Travel SAS	Sales, Marketing or Distribution
4. Germany	DE	WH Smith Germany GmbH	Sales, Marketing or Distribution
5. Hungary	HU	WH Smith Hungary KFT	Sales, Marketing or Distribution
6. Ireland	IE	WH Smith Ireland Limited Newsrail Resources Limited	Sales, Marketing or Distribution
7. Italy	IT	WH Smith Italia S.R.L.	Sales, Marketing or Distribution
8. Netherlands	NL	WH Smith Nederland B.V.	Sales, Marketing or Distribution / Purchasing or Procurement
9. Norway	NO	WH Smith Norway AS	Sales, Marketing or Distribution
10. Spain	ES	WH Smith Spain SL	Sales, Marketing or Distribution
11. Sweden	SE	WH Smith Sweden AB	Sales, Marketing or Distribution

**Section 4 - Omitted information**

Information omitted (if any) for this financial year:

Not the case

Information omitted in previous financial years, which is disclosed in this financial year (if any):

Not the case