

The background of the slide is a photograph of a multi-lane highway. A large truck is moving from left to right, creating a significant motion blur that gives it a sense of speed. The road is dark asphalt with white lane markings. To the right of the road is a concrete guardrail, and beyond that, a steep, rocky hillside with some sparse vegetation. The overall lighting is somewhat dim, suggesting an overcast day or early morning/late afternoon.

EW EUROWAG

Public country by country reporting

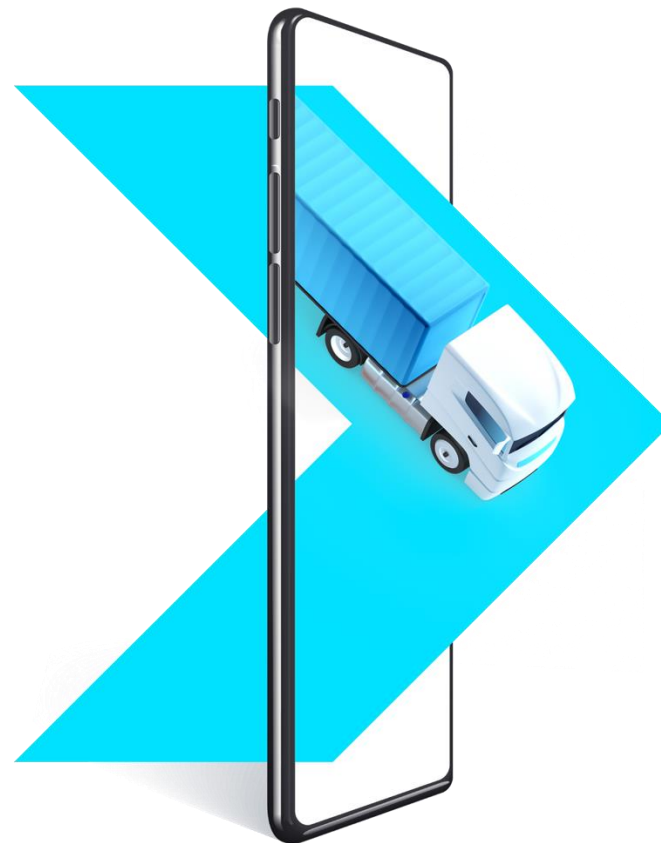
W.A.G. Payment Solutions RO srl

For the fiscal year ending
31st December 2024

Introduction

The Directive on Public CbCR was published in the Official Journal of the EU on 1 December 2021.

Parent company:	W.A.G Payment Solutions PLC
Country of the parent company:	United Kingdom
Beginning of the financial year:	2024-01-01
End of the financial year:	2024-12-31
Currency:	EUR



Financial data

State / jurisdiction	Revenues	Profit (loss) before income tax	Income tax paid	Payable income tax	Accumulated earnings	Number of employees
AUSTRIA	2,815,453	89,278	2,000	53,729	175,136	14
BELGIUM	77,209,163	2,147	25,000	3,518	71,344	-
BOSNIA AND HERZEGOWINA	113,561	2,598	50	1,363	13,823	-
BULGARIA	36,197,790	1,784,252	7,442	188,436	1,962,180	24
CROATIA	21,358,900	92,972	15,155	36,243	- 756,763	13
CZECH REPUBLIC	1,689,429,342	- 8,565,058	5,035,251	5,565,524	112,136,621	585
DENMARK	3,720,077	1,317	220	3,206	- 31,209	-
ESTONIA	518,575	11,417	- 30,040	1,203	245,817	5
FINLAND	10,504	462	-	93	- 15,879	-
FRANCE	922,729	13,348	1,562	5,280	- 19,823	1
GERMANY	1,540,612	304,241	8,122	81,088	126,589	3
GREECE	18,657	1,182	667	852	- 14,510	-
HUNGARY	187,915,143	2,133,300	1,260,067	1,119,157	3,974,451	130
ITALY	728,990	11,553	41,910	31,315	13,190	1
LATVIA	414,056	15,368	402	8,449	165,847	5
LITHUANIA	20,387,178	7,653	51,278	8,727	161,778	7
LUXEMBOURG	13,937,040	21,341	4,812	12,567	- 30,902	1
MACEDONIA	104,601	10,998	350	366	95,507	1
NETHERLANDS	3,554,514	20,746	6,599	19,584	7,954	1
NORWAY	851,025	2,778	7,563	1,314	- 55,987	-
POLAND	301,412,856	8,521,383	2,761,669	1,508,929	- 7,787,038	617
PORTUGAL	3,877,223	117,516	101,343	67,403	- 846,660	37
ROMANIA	35,308,276	526,165	89,984	86,318	1,607,043	116
SERBIA	2,201,171	113,858	3,217	11,287	207,318	25
SLOVAKIA	46,595,215	6,185,570	1,086,543	842,202	23,361,463	229
SLOVENIA	41,494,582	1,646,324	476,809	417,927	7,474,232	88
SPAIN	797,069,093	6,719,841	336,492	- 142,137	23,932,323	59
SWEDEN	17,709,921	9,210	-	3,024	- 788	-
SWITZERLAND	50,090	1,998	-	743	38,359	-
TURKEY	1,530,614	- 51,068	-	16,428	156,506	14
UNITED KINGDOM	9,939,546	- 1 811,980	254,708	254,897	218,115,581	10

Nature of activities

State / jurisdiction	State or jurisdiction of incorporation or registration, if different from the state or jurisdiction of the member entity's origin	Country code	City	Member entity that is from the state or jurisdiction	TIN	Jurisdiction code	Nature of the main business or other main activity of the entity													
							Research and development	Ownership or management of intellectual property	Procurement and supply	Production or manufacturing	Sales, marketing and distribution	Administrative, management and support services	Provision of services to independent enterprises	Intra-group financing	Regulated financial services	Insurance	Holding of participations or other equity instruments	Dormant	Other	Description of other activities
Austria		AT	Reichersberg	W.A.G. payment solutions AT GmbH	FN352781x	AT			X		X	X	X							
Belgium		BE	Brussels	W.A.G. payment solutions BE BVBA	0648.861.506	BE			X		X	X	X							
Bosnia and Herzegovina		BA	Doboj Jug	CVS Mobile d.o.o.	40411917000	BA					X		X							
Bulgaria		BG	Sofia	EUROWAG Bulgaria EOOD	204306270	BG					X	X								
Bulgaria	Czech Republic	BG	Sofia	W.A.G. payment solutions – Branch Bulgaria	202869380	BG												X		
Bulgaria		BG	Sofia	WebEye Bulgaria, LTD	EIK200623371	BG					X		X							
Croatia		HR	Zagreb	CVS Mobile d.o.o.	HR48717901314	HR					X		X							
Croatia		HR	Zagreb	W.A.G. payment solutions HR d.o.o.	11435506606	HR					X	X	X							
Croatia		HR	Zagreb	WebEye Hrvatska, D.O.O.	69992697671	HR					X		X							
Czech Republic		CZ	Prague	Princip a.s.	CZ41690311	CZ			X	X	X	X	X							

Nature of activities

State / jurisdiction	State or jurisdiction of incorporation or registration, if different from the state or jurisdiction of the member entity's origin	Country code	City	Member entity that is from the state or jurisdiction	TIN	Jurisdiction code	Nature of the main business or other main activity of the entity														
							Research and development	Ownership or management of intellectual property	Procurement and supply	Production or manufacturing	Sales, marketing and distribution	Administrative, management and support services	Provision of services to independent enterprises	Intra-group financing	Regulated financial services	Insurance	Holding of participations or other equity instruments	Dormant	Other	Description of other activities	
Czech Republic		CZ	Dačice	Reamon Tax, a.s.	CZ25538730	CZ						X	X								
Czech Republic		CZ	Prague	W.A.G. Issuing Services, a.s.	CZ05021910	CZ						X	X	X		X					
Czech Republic		CZ	Prague	W.A.G. payment solutions CZ, s.r.o.	CZ04726910	CZ						X	X								
Czech Republic		CZ	Prague	W.A.G. payment solutions, a.s.	CZ26415623	CZ			X		X	X	X				X				
Denmark		DK	Copenhagen	W.A.G. payment solutions DK ApS	37975907	DK					X		X								
Estonia		EE	Tallinn	W.A.G. payment solutions EE OÜ	14029929	EE						X									
Finland		FI	Espoo	W.A.G. payment solutions FI Oy	2785238-5	FI												X			
France		FR	Montpellier	W.A.G. payment solutions FR SARL	824454128	FR					X	X	X								
Germany		DE	Regensburg	CVS Mobile GmbH	DE251280428	DE					X		X								
Germany		DE	Berlin	FireTMS.com GmbH	DE306662738	DE					X		X								

Nature of activities

State / jurisdiction	State or jurisdiction of incorporation or registration, if different from the state or jurisdiction of the member entity's origin	Country code	City	Member entity that is from the state or jurisdiction	TIN	Jurisdiction code	Nature of the main business or other main activity of the entity														
							Research and development	Ownership or management of intellectual property	Procurement and supply	Production or manufacturing	Sales, marketing and distribution	Administrative, management and support services	Provision of services to independent enterprises	Intra-group financing	Regulated financial services	Insurance	Holding of participations or other equity instruments	Dormant	Other	Description of other activities	
Germany		DE	Regensburg	W.A.G. payment solutions DE GmbH	HRB32310	DE						X	X								
Germany		DE	Munich	WebEye Deutschland GmbH	DE259688196	DE						X	X								
Greece		GR	Athens	W.A.G. payment solutions EL SP LTD	141072301000	GR												X			
Hungary		HU	Fót	E-Toll Services Hungary Korlátolt Felelősségű Társaság	HU27132621	HU	X					X	X	X							
Hungary		HU	Budapest	W.A.G. payment solutions HU Korlátolt Felelősségű Társaság	01-09-175103	HU			X			X	X								
Hungary		HU	Fót	WebEye Magyarország Kereskedelmi és Szolgáltató Korlátolt Felelősségű Társaság	HU13539647	HU						X		X							
Italy		IT	Torino	Consorzio Eurowag - S.C. A R. L.	11178510019	IT							X								
Italy		IT	Trieste	CVS Mobile s.r.l.	IVA01251540322	IT						X		X							
Italy		IT	Padova	W.A.G. payment solutions IT S.R.L. UNIPERSONALE	05018100288	IT							X								
Latvia		LV	Riga	SIA W.A.G. payment solutions LV	40103989054	LV							X								

Nature of activities

State / jurisdiction	State or jurisdiction of incorporation or registration, if different from the state or jurisdiction of the member entity's origin	Country code	City	Member entity that is from the state or jurisdiction	TIN	Jurisdiction code	Nature of the main business or other main activity of the entity													
							Research and development	Ownership or management of intellectual property	Procurement and supply	Production or manufacturing	Sales, marketing and distribution	Administrative, management and support services	Provision of services to independent enterprises	Intra-group financing	Regulated financial services	Insurance	Holding of participations or other equity instruments	Dormant	Other	Description of other activities
Lithuania		LT	Vilnius	W.A.G. payment solutions LT, UAB	304226291	LT					X	X	X							
Luxembourg		LU	Luxembourg	W.A.G. payment solutions LU S.à r.l.	B210189	LU					X	X	X							
Macedonia		MK	Skopje	CVS Mobile MK doel	MK4057011513030	MK					X		X							
Netherlands		NL	Amsterdam	W.A.G. payment solutions NL B.V.	65636066	NL					X	X	X							
Norway		NO	Oslo	W.A.G. payment solutions NO AS	918659811	NO					X									
Poland		PL	Rybnik	FIRETMS.COM Sp. z o.o.	8961583774	PL					X		X							
Poland		PL	Bielsko-Biała	INELO Polska Sp. z o.o.	5512333463	PL					X		X							
Poland		PL	Katowice	Marcos Bis Sp. z o.o.	6340255127	PL					X		X							
Poland	Czech Republic	PL	Warsaw	W.A.G. payment solutions , a.s. SPÓŁKA AKCYJNA ODDZIAŁ W POLSCE	0000417267	PL			X		X	X	X							
Poland		PL	Warsaw	W.A.G. payment solutions PL, SPÓŁKA Z OGRANICZONA ODPOWIEDZIALNOSCIA	0000406955	PL						X								

Nature of activities

State / jurisdiction	State or jurisdiction of incorporation or registration, if different from the state or jurisdiction of the member entity's origin	Country code	City	Member entity that is from the state or jurisdiction	TIN	Jurisdiction code	Nature of the main business or other main activity of the entity														
							Research and development	Ownership or management of intellectual property	Procurement and supply	Production or manufacturing	Sales, marketing and distribution	Administrative, management and support services	Provision of services to independent enterprises	Intra-group financing	Regulated financial services	Insurance	Holding of participations or other equity instruments	Dormant	Other	Description of other activities	
Poland		PL	Kraków	WebEye Polska, Sp. z o.o.	683 202 6958	PL					X		X								
Portugal		PT	Trofa	Liserteco LDA	509203183	PT					X	X	X								
Portugal		PT	Santa Iria da Azóia	MyWebEye Iberia, LTD	PT508899583	PT					X		X								
Portugal		PT	Trofa	W.A.G. payment solutions PT, Unnipessoal LDA	513917560	PT					X	X	X								
Romania		RO	Bucuresti	W.A.G. payment solutions RO, s.r.l.	27541393	RO			X		X	X									
Romania		RO	Oradea	WebEye International, S.R.L.	RO22809259	RO					X		X								
Serbia		RS	Novi Beograd	CVS Mobile d.o.o.	104239547	RS					X		X								
Serbia		RS	Pančevo	Eurowag d.o.o.	21470678	RS						X									
Slovakia		SK	Bratislava	Aldobec technologies, s.r.o.	SK2022205735	SK						X	X								
Slovakia		SK	Piešťany	KomTeS SK s.r.o.	SK2022889836	SK					X		X								

Nature of activities

State / jurisdiction	State or jurisdiction of incorporation or registration, if different from the state or jurisdiction of the member entity's origin	Country code	City	Member entity that is from the state or jurisdiction	TIN	Jurisdiction code	Nature of the main business or other main activity of the entity														
							Research and development	Ownership or management of intellectual property	Procurement and supply	Production or manufacturing	Sales, marketing and distribution	Administrative, management and support services	Provision of services to independent enterprises	Intra-group financing	Regulated financial services	Insurance	Holding of participations or other equity instruments	Dormant	Other	Description of other activities	
Slovakia		SK	Bratislava	Sygic a. s.	SK2021849005	SK			X		X	X	X								
Slovakia		SK	Bratislava	W.A.G. payment solutions SK, s.r.o.	SK2022392944	SK			X		X	X									
Slovakia	Czech Republic	SK	Bratislava	W.A.G. payment solutions, a.s., organizacná zložka	51487799	SK												X			
Slovakia		SK	Bratislava	WebEye Slovakia, s.r.o.	SK2022610095	SK					X		X								
Slovenia		SI	Ljubljana	CVS Mobile d.d.	SI62389807	SI					X	X	X								
Slovenia		SI	Kranj	Infotrans d.o.o.	SI46021434	SI					X		X								
Slovenia		SI	Ljubljana	Napredna telematika d.o.o.	95230637	SI												X			
Slovenia		SI	Ljubljana	W.A.G. plačilne rešitve SI., d.o.o.	7050470000	SI					X		X								
Spain		ES	San Millan / Alava	ARRAIA-OIL, S.L.	B01314012	ES			X		X	X	X								
Spain		ES	San Millan / Alava	LISERTECO 24 HORAS, SL	B01570951	ES						X									

Nature of activities

State / jurisdiction	State or jurisdiction of incorporation or registration, if different from the state or jurisdiction of the member entity's origin	Country code	City	Member entity that is from the state or jurisdiction	TIN	Jurisdiction code	Nature of the main business or other main activity of the entity													
							Research and development	Ownership or management of intellectual property	Procurement and supply	Production or manufacturing	Sales, marketing and distribution	Administrative, management and support services	Provision of services to independent enterprises	Intra-group financing	Regulated financial services	Insurance	Holding of participations or other equity instruments	Dormant	Other	Description of other activities
Spain		ES	Madrid	TAX REFUND CONSULTING SL	B83514356	ES						X	X							
Spain		ES	San Millan / Alava	W.A.G. Mobility Solutions Iberia, S.L. UNIPERSONAL	B01571504	ES						X					X			
Spain		ES	San Millan / Alava	W.A.G. payment solutions Spain, S.L.U.	B66789785	ES					X	X	X							
Sweden		SE	Stockholm	W.A.G. payment solutions Sweden AB	559070-1826	SE					X		X							
Switzerland		CH	Zürich	W.A.G. payment solutions CH AG	CHE-241.346.193	CH						X								
Turkey	Czech Republic	TR	Istanbul	W.A.G. payment solutions a.s Merkezi Çek Cumhuriyeti İstanbul Merkez Şubesi	905873	TR						X								
Turkey		TR	Istanbul	WAG Payment Solutions Turkey Ödeme Sistemleri Ticaret Limited Şirketi	65616-5	TR						X	X							
United Kingdom		UK	London	W.A.G PAYMENT SOLUTIONS PLC	1330118094	UK						X					X			
United Kingdom		UK	London	W.A.G. payment solutions UK LIMITED	10288511	UK												X		

Additional information

The main source of information for each entity were IFRS ledgers in functional currency. This is a change from prior years (until 2023) where local accounting principles' data was reported.

Group reporting currency is EUR.

For entities, whose functional currency differs from EUR, translation to EUR was based on ECB rates which are used for translation to reporting currency in financial reporting.

Number of employees is a headcount as of 31 December 2024.

W.A.G. Mobility Solutions Iberia, S.L. UNIPERSONAL, ARRAIA-OIL, S.L., W.A.G. payment solutions Spain, S.L.U. and LISERTECO 24 HORAS, SL are based in the Alava region being part of Spain and together form the corporate income tax group. The tax jurisdiction of the income tax group is Spain.

Figures exclude intercompany dividend income.

Thank you.