

Public Country by Country Report — on income tax information

Section 1 – General information

Name of ultimate parent of group / of standalone company	HEARTLAND A/S
Country where ultimate parent has its registered office	DK
Date of start of financial year	2024-08-01
Date of end of financial year	2025-07-31
Reporting currency	DKK
Option to use reporting instructions referred to in Section III, Parts B and C, of Annex III to Council Directive 2011/16/EU is applied	true
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	
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	
Language of report	en

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 from transactions with related parties	Revenues	Revenues from transactions with non-related parties	Profit (loss) before income tax	Income tax paid (on cash basis)	Income tax accrued – current year	Accumulated earnings	Number of employees	Tangible assets other than cash and cash equivalents	Stated capital
Denmark	DK	35,042,844,180	47,454,523,910	12,411,679,730	2,761,501,991	766,065,833	702,011,828	104,281,283,752	8,225	21,668,026,456	1,463,558,839
France	FR	11,628,732	6,249,761,961	6,238,133,229	213,987,569	70,348,511	48,603,585	378,690,315	2,574	1,856,382,658	547,553,350
Netherlands	NL	197,972,454	6,309,772,137	6,111,799,683	402,595,073	76,964,246	92,286,864	1,506,567,783	1,307	2,088,158,399	309,087,334
Germany	DE	69,318,606	12,079,398,172	12,010,079,566	537,839,054	148,246,050	200,043,103	1,491,168,449	5,779	914,073,296	293,859,882
Turkey	TR	35,003,736	702,211,538	667,207,802	163,301,204	12,565,637	39,368,565	409,927,464	438	89,901,304	3,301,936
Austria	AT	7,112,109	1,550,809,190	1,543,697,081	66,780,478	2,244,450	16,508,463	172,215,000	588	247,074,281	148,155,136
Italy	IT	15,942,433	1,532,067,112	1,516,124,679	51,298,521	385,844	21,182,817	230,635,318	687	159,878,317	39,776,404
Belgium	BE	13,816,256	1,785,156,659	1,771,340,403	93,994,719	12,033,299	24,861,439	369,816,186	565	312,182,275	133,192,709
Finland	FI	7,299,890	2,177,181,350	2,169,881,460	140,201,356	34,840,669	28,094,335	354,363,857	1,038	418,341,408	32,029,830
Ireland	IE	4,037,534	356,424,496	352,386,962	14,758,158	1,676,038	1,844,770	118,331,267	77	71,786,651	82,774,924
Spain	ES	65,171,239	2,125,527,646	2,060,356,407	41,343,695	4,370,668	22,519,521	408,553,882	744	355,326,067	308,580,984
Sweden	SE	6,541,427	4,146,323,259	4,139,781,832	165,297,122	48,948,864	28,206,501	547,612,495	1,579	1,072,974,436	47,854,858
Luxembourg	LU	222,309	102,587,554	102,365,245	8,372,536	289,965	2,141,336	26,478,195	69	105,236,785	7,555,883
Greece	GR	7,638,940	268,765,364	261,126,424	8,214,513	-1,841,184	1,979,446	27,020,678	39	11,398,628	746
Czechia	CZ	0	18,684,180	18,684,180	816,345	0	0	1,117,714	17	4,855,458	7,167,320
Slovenia	SI	2,009,991	158,687,196	156,677,205	4,195,368	29,116	922,978	3,295,759	37	15,180,123	3,731,300
Croatia	HR	0	1,582,783	1,582,783	76,613	0	13,787	62,845	8	2,599,505	1,865,650
Poland	PL	332,767,028	507,782,107	175,015,079	11,678,430	1,616,627	1,652,298	5,997,545	220	113,336,820	61,416,419
Portugal	PT	28,942,428	749,052,974	720,110,546	9,849,130	14,142,116	12,452,149	2,052,285	567	261,364,022	49,250,640
Romania	RO	0	1,401,852	1,401,852	-2,255,427	0	0	3,524,073	0	186,585,512	177,661,274
Section 2. Overview of information on a country-by-country basis - All other tax jurisdictions (aggregated basis)											
		15,566,919,864	1,991,704,853	13,575,215,011	1,273,077,505	86,315,500	243,882,411	8,243,130,495	9,138	11,412,739,070	16,042,728,283

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	Brief description per country of nature of activities in Member State or tax jurisdiction
Denmark	DK	BESTSELLER A/S, VILA A/S, Bestseller Stores Denmark A/S, Bestseller Retail Europe A/S, BESTSELLER Logistics A/S, ONLY Stores A/S, ONLY Stores Denmark A/S, BESTSELLER Wholesale Denmark A/S, VILA Wholesale Denmark A/S, Astarri A/S, Aktieselskabet af 20.8.2024, BRIGHTFOLK A/S, Anpartsselskabet af 6. februar 2024, Blackbird Air A/S, Blackbird Crew ApS, Blackbird Maintenance ApS, Aktieselskabet af 22.1.2021, Aktieselskabet af 20.3.2020, Aktieselskabet af 1.3.2017, Aktieselskabet af 1.12.2016, Aktieselskabet af 1.1.2019, Constantinsborg A/S, Aktieselskabet af 3.3.2025, Aktieselskabet af 5. oktober 2020, Aktieselskabet af 10.8.2021, Aktieselskabet af 16.11.2005, Aktieselskabet af 5.6.2014, United Capital 2009 A/S, Founderment A/S, Hypezone ApS, Aktieselskabet af 2.6.2018, Aktieselskabet af 2.7.2018, Aktieselskabet af 12.12.2020, Aktieselskabet af 10.6.2021, Aktieselskabet af 21. november 2001, United Law A/S, Aktieselskabet af 1.7.2021, Aktieselskabet af 24.8.2024, 6A A/S, Stylepit.com A/S, Miinto Holding A/S, The Vintage Bar ApS, Miinto Trading EU A/S, BESTSELLER UNITED A/S, Aktieselskabet af 5.5.2010, Aktieselskabet af 5.8.2013, Aktieselskabet af 1.2.2017, Aktieselskabet af 1.9.2021, Anpartsselskabet af 19.9.2006, Aktieselskabet af 9.1.2014, Aktieselskabet af 17.9.2014, Aktieselskabet af 12.6.2018, FRONTLINE TECH A/S, Aktieselskabet III af 26.11.2018, HEARTLAND A/S, Aktieselskabet af 19.11.2018, Anpartsselskabet af 1. april 2010, Foreseen Fashion A/S, Invest FWD A/S, Aktieselskabet af 1.8.1996, Intervare A/S, Nemlig.com A/S, Ejendomsselskabet Godthåbsvej 41 A/S , Aktieselskabet af 25.1.2021 , Aktieselskabet af 15.1.2021 , Normal A/S , The Football Collective A/S, FC Midtjylland A/S, FC Midtjylland Kvindefodbold ApS, UBSend A/S , AAA UNITED A/S, BYLIV ApS, Anpartsselskabet Bassin 7, Aarhus Ø, Ejendomsselskabet Søminedepotet ApS, Masteskurene A/S, Bassin 7 Erhverv ApS, Bassin 7 Bolig ApS, Aplace A/S, Aktieselskabet af 30.10.2020, Aktieselskabet af 29.10.2020, PLS A/S, PLS udleje A/S, PLS Salg A/S,	Research And Development, Manufacturing Or Production, Sales Marketing Or Distribution, Administrative Management Or Support Services, Provision Of Services To Unrelated Parties, Internal Group Finance, Holding Shares Or Other Equity Instruments, Dormant, Purchasing Or Procurement, Holding Or Managing Intellectual Property, Property, Football
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	Brief description per country of nature of activities in Member State or tax jurisdiction
		Aktieselskabet af 15.04.2024, Aktieselskabet af 25.9.2024, &Aplace A/S, ISIB Ejendomsselskab, Whiteaway A/S, Skousen Online Service A/S, Skousen Retail Denmark ApS, SOS Bolbro ApS, Skousen Danmark ApS, Aktieselskabet af 25.2.2021, SOS Ejendomme 1 ApS, Whiteaway Group A/S, Bolind A/S, Whiteaway AB	
France	FR	9/9-49 France Sarl, Bestseller Stores France SaS, BESTSELLER Wholesale France SaS, VILA France SaS, ONLY Stores France SaS, Paris Property SASU, Normal France S.A.S	Sales Marketing Or Distribution, Manufacturing Or Production, Property Holding Company
Netherlands	NL	BESTSELLER Commerce B.V., Bestseller Retail Benelux B.V., BESTSELLER Wholesale Benelux B.V., VILA Benelux B.V., Bestseller Stores Netherlands B.V., ONLY Stores Holland B.V., BESTSELLER United NL B.V., BESTSELLER Handels B.V., BESTSELLER Service B.V., AAA United BV, Flinders B.V., Meinto Benelux B.V., Normal Netherlands B.V. , UB Tech B.V.	Holding Shares Or Other Equity Instruments, Sales Marketing Or Distribution, Purchasing Or Procurement
Germany	DE	AHPK GmbH, BESTSELLER Textilhandels GmbH, VILA GmbH, Bestseller Stores Germany GmbH, ONLY Stores Germany GmbH, Connox GmbH, Ambiente GmbH, Miinto DE GmBH, UBSend GmbH	Sales Marketing Or Distribution, Purchasing Or Procurement
Turkey	TR	BESTSELLER Birlesik Tekstil Ltd. WHS, BESTSELLER Tekstil Ltd.	Sales Marketing Or Distribution, Manufacturing Or Production
Austria	AT	BESTSELLER Handels GmbH, Bestseller Stores Austria GmbH, ONLY Stores Austria GmbH, VILA Clothes Handels GmbH, BESTSELLER MENA GmbH	Manufacturing Or Production, Sales Marketing Or Distribution
Italy	IT	BESTSELLER Italy SpA, Bestseller Stores Italy SRL, VILA Italy s.r.l., ONLY Stores Italy SRL, Miinto IT S.r.l, Normal Italia Srl	Sales Marketing Or Distribution
Belgium	BE	Bestseller Stores Belgium BVBA, BESTSELLER Wholesale Belgium BVBA, VILA Belgium BVBA, ONLY Stores Belgium BVBA, Belgium Property BV, Flinders B.V, Miinto BE BVBA	Sales Marketing Or Distribution, Property Holding Company
Finland	FI	Bestseller Stores Finland OY, BESTSELLER Wholesale Finland Oy, VILA Finland Oy, ONLY Stores Finland OY, Normal Finland Oy	Sales Marketing Or Distribution
Ireland	IE	Bestseller Retail Ireland Ltd., BESTSELLER Wholesale (Ireland) Ltd., VILA Clothes Ltd. (Ireland), M&M Direct Limited Eire	Sales Marketing Or Distribution
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	Brief description per country of nature of activities in Member State or tax jurisdiction
Spain	ES	Bestseller Stores Spain, S.L.U., BESTSELLER Wholesale Spain S.L.U., VILA Spain S.L.U., BS Company of 14.12.2014 Sociedad Limitada, BALMOHK FASHION, S.L.U, ONLY Stores Spain S.L.U., Normal Retail Spain, S.L.	Sales Marketing Or Distribution, Research And Development, Manufacturing Or Production, Administrative Management Or Support Services
Sweden	SE	BESTSELLER SVERIGE AB, Bestseller Stores Sverige AB, VILA Sweden AB, ONLY Stores Sweden AB, Hagamagasinet AB, Miinto AB, Normal Sweden AB , Tretti AB, Panorama Retail AB, Whiteaway AB	Sales Marketing Or Distribution, Manufacturing Or Production, Dormant
Luxembourg	LU	Bestseller Stores Luxembourg S.a.r.l., ONLY Stores Luxembourg S.a.r.l	Sales Marketing Or Distribution
Greece	GR	Best Whs Clothing Greece LLC	Sales Marketing Or Distribution
Czechia	CZ	ONLY STORES Czech s.r.o.	Dormant
Slovenia	SI	BESTSELLER trgovina SLO d.o.o.	Sales Marketing Or Distribution
Croatia	HR	BESTSELLER Stores Maloprodaja d.o.o. Zagreb	Sales Marketing Or Distribution
Poland	PL	ONLY Stores Poland sp. z o.o, BESTSELLER Commerce Poland Sp. z O.O., Styl-epit Poland Sp. z O.O., Miinto Pl. z.o.o., Miinto Tech Pl Sp. z.o.o., Showroom Sp. z.o.o.	Tech, Sales Marketing Or Distribution, Administrative Management Or Support Services
Portugal	PT	BESTSELLER Handels Portugal, Unipessoal LDA, Normalas Portugal LDA , CD Mafra SAD, 11. November 2025, Unipessoal LDA	Sales Marketing Or Distribution, Football
Romania	RO	S.C. Wildland S.R.L., Romfor Sustainable Forestry S.R.L.	Land

Section 4 — Omitted information

Information omitted	Information omitted, other tax jurisdictions	Explanation of reason for omission of information
Disclosure of information omitted for previous financial years		

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

Explanation of any material discrepancies between income tax paid and accrued
