

# INCOME TAX INFORMATION REPORT



# ABOUT STENA METALL

Stena Metall operates across seven business areas with a presence at over 200 sites in nine countries. Each year, the Group takes in six million tons of waste and end-of-life products for recycling, and customers are supplied with essential raw materials, steel products, recycled aluminium and marine fuels. These products create value for customers, their customers, and the society as a whole.

Driven by innovation and sustainability, Stena Metall invests in research and development to tackle future challenges with forward-thinking solutions. With a team of 4,400 dedicated employees, the company works closely with partners to actively contribute to the development of the circular economy.

## OVERVIEW OF ALLOCATION OF INCOME, TAXES AND BUSINESS ACTIVITIES BY TAX JURISDICTION

Stena Metall AB  
Financial Year 20240901 - 20250831  
Currency used: Swedish Krona, SEK

| Tax jurisdiction | Unrelated party | Related party | Total revenues | Profit (loss) before income tax | Income tax paid (on cashbasis) | Income taxes accrued - Current year | Stated capital | Accumulated earnings | Number of employees | Tangible assets |
|------------------|-----------------|---------------|----------------|---------------------------------|--------------------------------|-------------------------------------|----------------|----------------------|---------------------|-----------------|
| CH               | 83,902,000      | 112,443,000   | 196,345,000    | 31,216,000                      | 3,436,000                      | 3,436,000                           | 124,431,000    | 394,518,000          | 1                   | 0               |
| CY               | 101,999,000     | 0             | 101,999,000    | 29,025,000                      | 0                              | 0                                   | 0              | 0                    | 0                   | 631,474,000     |
| DK               | 1,249,699,000   | 2,257,930,000 | 3,507,629,000  | 29,982,000                      | 0                              | 0                                   | 22,809,000     | 585,205,000          | 432                 | 723,737,000     |
| FI               | 1,365,315,000   | 895,955,000   | 2,261,270,000  | 14,353,000                      | 0                              | 0                                   | 52,613,000     | -486,807,000         | 355                 | 334,716,000     |
| GE               | 10,074,000      | 3,099,000     | 13,173,000     | -2,785,000                      | 0                              | 0                                   | 276,000        | 134,302,000          | 6                   | 36,373,000      |
| IT               | 1,047,804,000   | 239,986,000   | 1,287,790,000  | 2,875,000                       | 5,405,000                      | 11,376,000                          | 514,909,000    | 30,390,000           | 255                 | 452,878,000     |
| NO               | 1,381,421,000   | 943,831,000   | 2,325,252,000  | 37,408,000                      | 23,990,000                     | 12,339,000                          | 41,469,000     | 607,590,000          | 342                 | 693,940,000     |
| PL               | 2,868,150,000   | 601,826,000   | 3,469,976,000  | 254,196,000                     | 59,343,000                     | 59,407,000                          | 20,729,000     | 1,129,688,000        | 692                 | 679,316,000     |
| SE               | 31,776,557,000  | 8,961,962,000 | 40,738,519,000 | 495,986,000                     | 218,247,000                    | 121,973,000                         | 151,044,000    | 13,194,043,000       | 2,331               | 5,111,819,000   |
| US               | 275,667,000     | 123,000       | 275,790,000    | 27,789,000                      | 1,524,000                      | 6,333,000                           | 12,697,000     | 50,904,000           | 2                   | 47,000          |

The report on Income Tax Information has been prepared in accordance with section III. Parts B and C, of Annex III to Council Directive 2011/16/EU. The financial information used to compile the C-b-C Report is based on Stena Metall Group's financial reporting system and in accordance with IFRS Accounting Principles.

LIST OF ALL THE CONSTITUENT ENTITIES OF STENA METALL AB INCLUDED IN EACH AGGREGATION PER TAX JURISDICTION

Stena Metall AB  
Financial Year 20240901 - 20250831

| Tax jurisdiction | Constituent entities resident in the tax jurisdiction | Main business activities |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           |                                            |                     |         |       | Comment to other |
|------------------|-------------------------------------------------------|--------------------------|-------------------------------------------|---------------------------|-----------------------------|----------------------------------|------------------------------------------------|--------------------------------------------|------------------------|------------------------------|-----------|--------------------------------------------|---------------------|---------|-------|------------------|
|                  |                                                       | Research and Development | Holding or managing intellectual property | Purchasing or procurement | Manufacturing or production | Sales, marketing or distribution | Administrative, management or support services | Provision of services to unrelated parties | Internal group finance | Regulated financial services | Insurance | Holding shares or other equity instruments | Property management | Dormant | Other |                  |
| CH               | Stena Met Insurance AG                                |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              | •         |                                            |                     |         |       |                  |
| CH               | Stena Metall AG                                       |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           | •                                          |                     |         |       |                  |
| CY               | Kollsholmen Shipping AB Cyprus Branch                 |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           |                                            |                     |         | •     | Vessel owner     |
| DK               | Stena Recycling A/S                                   |                          |                                           | •                         | •                           | •                                |                                                |                                            |                        |                              |           |                                            |                     |         |       |                  |
| DK               | Stena Oil Terminal A/S                                |                          |                                           |                           |                             |                                  |                                                | •                                          |                        |                              |           |                                            |                     |         |       |                  |
| DK               | Mv Farligt Affald A/S                                 |                          |                                           | •                         | •                           | •                                |                                                |                                            |                        |                              |           |                                            |                     |         |       |                  |
| DK               | Stena Confidential A/S                                |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           |                                            |                     | •       |       |                  |
| FI               | Stena Recycling Oy                                    |                          |                                           | •                         | •                           | •                                |                                                |                                            |                        |                              |           |                                            |                     |         |       |                  |
| FI               | Hämeen Kuljetuspiste Oy                               |                          |                                           |                           |                             | •                                |                                                |                                            |                        |                              |           |                                            |                     |         |       |                  |
| FI               | Stena Confidential Oy                                 |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           |                                            |                     |         |       |                  |
| GE               | Stena Metall Holding Gmbh                             |                          |                                           | •                         |                             | •                                |                                                |                                            |                        |                              |           |                                            |                     |         |       |                  |
| IT               | Stena Metall Holding S.r.l                            |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           | •                                          |                     |         |       |                  |
| IT               | Stena Recycling S.r.l                                 |                          |                                           | •                         | •                           | •                                |                                                |                                            |                        |                              |           |                                            |                     |         |       |                  |
| IT               | Tred Carpi Spa                                        |                          |                                           | •                         | •                           | •                                |                                                |                                            |                        |                              |           |                                            |                     |         |       |                  |
| IT               | Pyreco S.r.l                                          |                          |                                           | •                         | •                           | •                                |                                                |                                            |                        |                              |           |                                            |                     |         |       |                  |
| NO               | Stena Recycling AS                                    |                          |                                           | •                         | •                           | •                                |                                                |                                            |                        |                              |           |                                            |                     |         |       |                  |
| NO               | Stena Recycling Decom AS                              |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           |                                            |                     | •       |       |                  |
| NO               | Stena Stål Moss AS                                    |                          |                                           |                           |                             | •                                |                                                |                                            |                        |                              |           |                                            |                     |         |       |                  |
| NO               | Stena Confidential AS                                 |                          |                                           | •                         | •                           | •                                |                                                |                                            |                        |                              |           |                                            |                     |         |       |                  |
| NO               | Xo Transpot & Service AS                              |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           |                                            |                     |         | •     | Transport        |
| NO               | Proretur AS                                           |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           |                                            |                     | •       |       |                  |
| NO               | Norsk Bildemontering AS                               |                          |                                           |                           | •                           |                                  |                                                |                                            |                        |                              |           |                                            |                     |         |       |                  |
| PL               | Stena Recycling Sp. z.o.o.                            |                          |                                           | •                         | •                           | •                                |                                                |                                            |                        |                              |           |                                            |                     |         |       |                  |
| SE               | Stena Metall AB                                       |                          |                                           |                           |                             |                                  | •                                              |                                            |                        |                              |           | •                                          |                     |         | •     | Property owner   |
| SE               | Stena Aluminium AB                                    |                          |                                           | •                         | •                           | •                                |                                                |                                            |                        |                              |           |                                            |                     |         |       |                  |
| SE               | Stena Technoworld AB                                  |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           | •                                          |                     |         |       |                  |
| SE               | Stena Recycling AB                                    |                          |                                           | •                         | •                           | •                                |                                                |                                            |                        |                              |           |                                            |                     |         |       |                  |
| SE               | Stena Stål AB                                         |                          |                                           |                           |                             | •                                |                                                |                                            |                        |                              |           |                                            |                     |         |       |                  |

LIST OF ALL THE CONSTITUENT ENTITIES OF STENA METALL AB INCLUDED IN EACH AGGREGATION PER TAX JURISDICTION CONT.

Stena Metall AB  
Financial Year 20240901 - 20250831

| Tax jurisdiction | Constituent entities resident in the tax jurisdiction | Main business activities |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           |                                            |                     |         |       | Comment to other |
|------------------|-------------------------------------------------------|--------------------------|-------------------------------------------|---------------------------|-----------------------------|----------------------------------|------------------------------------------------|--------------------------------------------|------------------------|------------------------------|-----------|--------------------------------------------|---------------------|---------|-------|------------------|
|                  |                                                       | Research and Development | Holding or managing intellectual property | Purchasing or procurement | Manufacturing or production | Sales, marketing or distribution | Administrative, management or support services | Provision of services to unrelated parties | Internal group finance | Regulated financial services | Insurance | Holding shares or other equity instruments | Property management | Dormant | Other |                  |
| SE               | Stena Miljöteknik AB                                  |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           |                                            |                     | •       |       |                  |
| SE               | Fastighets AB B:Staden 15:1                           |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           |                                            |                     |         | •     | Property owner   |
| SE               | Stena Metal International AB                          |                          |                                           |                           |                             | •                                |                                                |                                            |                        |                              |           |                                            |                     |         |       |                  |
| SE               | Stena New Ventures AB                                 |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           | •                                          |                     |         |       |                  |
| SE               | Fastighets AB Stilleryd 8:12                          |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           |                                            |                     |         | •     | Property owner   |
| SE               | Stena Oil AB                                          |                          |                                           |                           |                             | •                                |                                                |                                            |                        |                              |           |                                            |                     |         |       |                  |
| SE               | AB Stena Metall Finans                                |                          |                                           |                           |                             |                                  |                                                |                                            | •                      |                              |           |                                            |                     |         |       |                  |
| SE               | Stena Recycling International AB                      |                          |                                           |                           |                             |                                  | •                                              |                                            |                        |                              |           |                                            |                     |         |       |                  |
| SE               | Stena Recycling Holding AB                            |                          |                                           |                           |                             |                                  | •                                              |                                            |                        |                              |           | •                                          |                     |         |       |                  |
| SE               | Stena Trade & Industry AB                             |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           | •                                          |                     |         |       |                  |
| SE               | Rossholmen AB                                         |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           |                                            |                     | •       |       |                  |
| SE               | Dannholmen AB                                         |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           |                                            |                     | •       |       |                  |
| SE               | Bilretur ABC AB                                       |                          |                                           |                           | •                           |                                  |                                                |                                            |                        |                              |           |                                            |                     |         |       |                  |
| SE               | Stena Metall Finans Invest AB                         |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           | •                                          |                     |         |       |                  |
| SE               | Halosep AB                                            |                          |                                           |                           |                             | •                                |                                                |                                            |                        |                              |           |                                            |                     |         |       |                  |
| SE               | Stena Nera AB                                         |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           |                                            |                     | •       |       |                  |
| SE               | Gladökvärns Invest AB                                 |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           |                                            |                     |         | •     | Property owner   |
| SE               | Stenungsund Kärr 1:11 AB                              |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           |                                            |                     |         | •     | Property owner   |
| SE               | Fastighets AB Fyllinge 20:409                         |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           |                                            |                     |         | •     | Property owner   |
| SE               | Fastighets AB Fyllinge 20:8 och 20:9                  |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           |                                            |                     |         | •     | Property owner   |
| SE               | Umeå M1 AB                                            |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           |                                            |                     |         | •     | Property owner   |
| SE               | Stena Circular Solutions AB                           |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           |                                            |                     | •       |       |                  |
| SE               | Stena Circular Consulting AB                          |                          |                                           |                           |                             |                                  |                                                | •                                          |                        |                              |           |                                            |                     |         |       |                  |
| SE               | Stena Terminals AB                                    |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           |                                            |                     | •       |       |                  |
| SE               | Stena Recycling Lab AB                                |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           |                                            |                     | •       |       |                  |
| SE               | Kollsholmen Shipping AB                               |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           |                                            |                     |         | •     | Vessel owner     |
| SE               | Fastighets AB Lanna 1:34 AB                           |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           |                                            |                     |         | •     | Property owner   |
| SE               | Fastighet AB Stigamo 1:61                             |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           |                                            |                     |         | •     | Property owner   |

LIST OF ALL THE CONSTITUENT ENTITIES OF STENA METALL AB INCLUDED IN EACH AGGREGATION PER TAX JURISDICTION CONT.

Stena Metall AB  
Financial Year 20240901 - 20250831

| Tax jurisdiction | Constituent entities resident in the tax jurisdiction | Main business activities |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           |                                            |                     |         |       | Comment to other |
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|                  |                                                       | Research and Development | Holding or managing intellectual property | Purchasing or procurement | Manufacturing or production | Sales, marketing or distribution | Administrative, management or support services | Provision of services to unrelated parties | Internal group finance | Regulated financial services | Insurance | Holding shares or other equity instruments | Property management | Dormant | Other |                  |
| SE               | Umeå M3 AB                                            |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           |                                            |                     |         | •     | Property owner   |
| SE               | Umeå M6 AB                                            |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           |                                            |                     |         | •     | Property owner   |
| SE               | Fastighets AB Fyllinge 20:470                         |                          |                                           |                           |                             |                                  |                                                |                                            |                        |                              |           |                                            |                     |         | •     | Property owner   |
| SE               | Stena Confidential AB                                 |                          |                                           | •                         | •                           | •                                |                                                |                                            |                        |                              |           |                                            |                     |         |       |                  |
| US               | Stena Metal Inc.                                      |                          |                                           |                           |                             | •                                |                                                |                                            |                        |                              |           |                                            |                     |         |       |                  |

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