

**Country-by-Country Public Report The Wonderful Company Llc**

**(Suterra Europe Biocontrol, S.L.)**

Fiscal Year 2025

## 1. Background

### *Obligations under the EU Public Country-by-Country Reporting*

The EU Directive on public country-by-country reporting (“public CbCR”), adopted by the European Parliament in November 2021, was introduced with the objective of increasing transparency regarding corporate taxation.

Under these rules, large multinational groups operating in the European Union must publicly disclose certain tax and financial information. Such information includes data on their activities and geographic presence, workforce, revenues, profit, taxes paid and accrued, and other relevant financial indicators, largely following the framework established by BEPS Action 13 for country-by-country reporting.

The Directive has been transposed into Spanish law through Additional Provision Eleven of Law 22/2015, of 20 July, on Audit of Accounts, and applies to fiscal years beginning on or after 22 June 2024. This means that groups whose tax period coincides with the calendar year will be subject to this obligation starting with fiscal year 2025, as is the case for the Santa Lucía Group.

Under the applicable Spanish rules, the public CbCR must be approved and published within a maximum period of six months from the end of the fiscal year to which it relates. It must also be filed with the Commercial Registry together with the documents comprising the consolidated annual accounts.

This information must be presented broken down by tax jurisdiction for all subsidiaries and permanent establishments within the scope (“PE”) located in each EU Member State, in each Member State of the European Economic Area (EEA; i.e., Iceland, Liechtenstein and Norway), and in each jurisdiction that is or has been included on the EU list of non-cooperative jurisdictions. Other jurisdictions may be grouped under the category “All other tax jurisdictions,” on an aggregated basis.

## 2. Definitions and Criteria Applied in Preparing the EU Public CbCR

### *Data Source*

The Wonderful Company LLC prepares the public CbCR by applying the standards and criteria established by the OECD and the applicable Spanish guidelines.

The primary source of information is the individual financial statements of the underlying entities prepared according to the local Spanish GAAP (PGC), excluding consolidation adjustments, and aggregated by country.

All monetary amounts are expressed in dollars.

## Scope

The group includes entities that are controlled and consolidated through full or proportional integration, excluding entities accounted for by the equity method. Entities acquired or disposed of during the fiscal year are included in the scope to the extent their income, expenses, assets, or liabilities have been reflected in whole or in part in the consolidated financial statements of the group for at least a portion of the year.

## Content of the Report by Magnitudes

- **Revenue:**

All income, gains, yields, or other similar concepts reflected in the financial statements prepared according to the group's accounting information are declared as revenue.

Dividends or profit participations recorded in relation to group entities included within the CbCR scope are excluded.

Since the information is obtained by aggregating figures from individual financial statements of group entities, the reported revenue reflects the total amount of domestic and international operations without eliminating intragroup transactions that would typically be eliminated in the consolidation process. Consequently, this information may differ from that reflected in equivalent or similar concepts in the Group's consolidated financial statements.

- **Profit (Loss) Before Corporate Tax:**

The Wonderful Company LLC reports the sum of profit or loss before corporate tax corresponding to all entities considered tax residents within the relevant tax jurisdiction. This profit or loss includes all extraordinary income and expenses. Consistent with the treatment applied to income, the profit or loss before corporate tax excludes dividends received from other entities included within the CbCR scope, while intragroup transactions are not eliminated.

- **Corporate Tax Paid - Cash Basis:**

Corporate tax paid includes tax refunds, payments arising from litigation, and withheld taxes, excluding withholding on dividends, which are excluded from income and profit before tax figures, as noted earlier. In certain jurisdictions, the corporate tax paid or refunded may relate to results from previous fiscal years.

- **Corporate Tax Accrued - Current Year:<sup>1</sup>**

This concept includes the current corporate tax expense recognized on taxable profits or losses for the fiscal year in the relevant tax jurisdiction. It excludes tax expenses associated with uncertain tax positions, deferred taxes, and the current expense related to dividends received from other group entities. The accrued tax and paid tax may differ due to, among other reasons, the legal payment schedule or payments related to previous years.

---

<sup>1</sup> The corporate tax expense used to calculate the effective rate under the OECD Pillar Two Transitional Safe Harbour differs from the income tax expense reported in the Public Country-by-Country Report, because the latter includes only current tax expense and excludes deferred tax.

- **Undistributed Profits:**

This includes the total amount of reserves, including legal reserves, other reserves, and results from previous years.

- **Number of Employees:**

Reported data corresponds to the number of employees on a full-time equivalent basis as of December 31, 2025, as detailed in the Group's consolidated results for the 2025 fiscal year.

### 3. Country-by-Country Public Report

Section 1

**General Information**

<b>Section 1</b>	
<b>General Information</b>	
Ultimate parent company name	The Wonderful Company LLC
Country of domicile of the ultimate parent company	United States
Start date of the fiscal year	01/01/2025
End date of the fiscal year	31/12/2025
Reference currency	USD
Is the information in the report based on declaration instructions used for tax purposes in accordance with Section III, Parts B and C, of Annex III of Directive 2011/16/EU (yes/no)?	Yes
Name and registered office of a single subsidiary company that has published the report on corporate income tax of a company not subject to the law of a Member State.	N/A
Name and address of a single branch that has published the report on corporate income tax of a company not subject to the law of a Member State.	N/A
Language of the report.	English

Section 2

**Country-by-country summary (in USD)**

<b>Section 2</b>
<b>COUNTRY-BY-COUNTRY REPORT SUMMARY</b>

Tax jurisdiction	Country code (ISO)	Revenues	Profit (loss) before Income Tax	Income tax paid — on a cash basis	Income tax accrued — current year	Retained earnings	Number of employees
Spain	ES	35.837.753	3.668.101	1.988.376	1.571.763	4.033.951	32
Belgium	BE	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4
British Virgin Islands	BV	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4
Fiji	FJ	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4
Luxembourg	LU	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4
Poland	PO	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4
Samoa	SA	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4
American Samoa	AM	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4

Vanuatu	VA	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4
Rest of the World		Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4	Not Available – see Section 4

Section 3

**List of subsidiaries and activities**

<b>Section 3</b>
<b>LISTA DE FILIALES Y ACTIVIDADES</b>

Member State or tax jurisdiction	Country code	Name of each subsidiary in the Member State or tax jurisdiction	Brief description of the nature of the activities in the Member State or tax jurisdiction
Belgium	BE	WP Pistachios LLC (Belgium Branch)	Sales of industrial Nuts
Belgium	BE	Wonderful Brands BV	Sale of branded retail Nuts
British Virgin Islands	VG	Artesian Export Inc.	Holding Company
Fiji	FJ	Natural Agriculture Pte Limited	Agriculture
Fiji	FJ	Natural Waters of Viti Pte Ltd	Manufacturing
Fiji	FJ	NPT Agency	Shipping Agency
Fiji	FJ	Old Transam (Fiji) Pte Limited	Inactive
Fiji	FJ	Wailekutu Investment Pte Ltd	Holding Company
Fiji	FJ	Williams & Gosling Properties Pte Ltd	Shipping Agent
Fiji	FJ	Transam (Fiji) Pte Limited	Shipping Agent and Freight forwarder
Luxembourg	LU	Fiji Water Company Luxembourg SARL	Holding Company
Poland	PL	Navarres SP. Z.O.O.	Holding Company
Poland	PL	Ekotrend Sp. Z.O.O.	Research and Development
Spain	ES	Suterra Europe Biocontrol, S.L.	Environmentally friendly pest management solutions for the agricultural industry
Samoa	WS	Transam Samoa Limited	Shipping Agency
American Samoa	AS	Fastpak Fishing Inc.	Shipping Agency
Vanuatu	VU	Transam Vanuatu Limited	Shipping Agency
Vanuatu	VU	Neptune Pacific Line (Vanuatu) Limited (FKA Tideline Consulting)	Inactive
Vanuatu	VU	Neptune Pacific Line Inc	Inactive

Section 4

**OMITTED INFORMATION**

<b>Section 4</b>
<b>OMITTED INFORMATION</b>
<b>Information omitted (if applicable) for this fiscal year</b>
In section 2, COUNTRY-BY-COUNTRY REPORT SUMMARY, the data of the subsidiaries is missing due to not being available as at the June 30, 2026 reporting date. A complementary submission with the relevant data will be filed on or before December 31, 2026
<b>Information omitted in previous years, reported in this fiscal year (if applicable)</b>
Not applicable

