

STATEMENT OF INFORMATION RELATING TO CORPORATE INCOME TAX – BELLON SA GROUP

in compliance with chapter 10 bis of the
EU Directive 2013/34/UE
(« Country By Country Reporting »)

General information

Ultimate Parent Entity	BELLON S.A.
Country of Ultimate Parent Entity headquarters	FRANCE
Reporting period start	September 01 2024
Reporting period end	August 31 2025
Reporting currency	EUR (euro)
Does the statement information follow EU Directive 2011/16/UE Annex III, Section III, part B and C for standardized tax data reporting?	YES

This is a translation into English of the « Déclaration pays par pays » issued by Bellon SA in French and available on the website of Sodexo and Pluxee.

Overview of Country-by-Country Information

Tax jurisdiction	Country code	Total Revenue (k€)	Profit (loss) before tax (k€)	Income tax paid (k€)	Income tax accrued (k€)	Accumulated earnings (k€)	Number of employees
Subsidiaries based in a EU or EEA member jurisdiction							
Germany	DE	618 173	15 373	- 94	2 315	- 294	3 099
Austria	AT	185 461	18 564	4 659	4 256	12 214	1 168
Belgium	BE	559 888	48 991	11 264	13 596	202 072	2 085
Bulgaria	BG	10 250	2 899	398	469	1 279	67
Cyprus	CY	68 500	7 935	900	998	10 994	760
Denmark	DK	12 431	838	105	133	470	33
Spain	ES	355 654	9 472	1 253	- 472	5 905	4 097
Finland	FI	103 471	5 257	1 276	904	4 323	850
France	FR	4 157 819	- 733 944	207 889	39 221	4 427 253	23 005
Hungary	HU	14 626	479	237	219	467	250
Ireland	IE	250 944	44 860	2 711	3 714	65 647	1 800
Italy	IT	490 710	25 419	9 435	5 952	25 128	2 080
Luxemburg	LU	199 175	13 490	1 950	3 732	31	1 399
Norway	NO	74 018	598	1 568	131	-	476
The Netherlands	NL	243 755	5 387	601	1 183	- 35 079	623
Poland	PL	133 859	9 361	1 678	1 429	704	1 834
Portugal	PT	22 656	- 2 928	75	27	- 270	480
Czech Republic	CZ	39 358	4 271	985	1 057	207	297
Romania	RO	88 218	38 775	5 951	5 634	5 748	401
Slovakia	SK	4	- 13	-	-	261	-
Sweden	SE	370 520	10 441	3 618	1 637	8 878	2 530
Subsidiaries based in a non-cooperative jurisdiction (grey or black list)							
Costa Rica	CR	37 304	2 239	1 145	735	2 248	787
Guam	GU	17 820	879	182	205	-	170
Malaysia	MY	26 981	871	477	376	3 178	728
Panama	PA	13 743	556	129	339	1 051	385
Turkey	TR	193 751	51 450	13 001	12 947	2 574	4 079
Vietnam	VN	7 895	- 481	-	-	977	347
Other subsidiaries (aggregated)							
Other jurisdictions		18 948 833	803 070	164 471	177 964	976 408	266 858
Total							
Total		27 208 513	381 870	434 718	277 968	5 720 126	319 901

List of Subsidiaries and activities (1/5)

Tax jurisdiction	Country code	Name of subsidiaries	Nature of activities in the tax jurisdiction
Subsidiaries based in a EU or EEA member jurisdiction			
Germany	DE	ENTEGRA EUROPE DEUTSCHLAND GMBH	Services provider to independant parties
Germany	DE	GA-TEC GEBAUDE -UND ANLAGENTECHNIK GMBH	Services provider to independant parties
Germany	DE	PLUXEE DEUTSCHLAND Gmbh	Services provider to independant parties
Germany	DE	SODEXO BETEILIGUNGS B.V. & CO. KG	Administrative, business and support services, Shares or other equity instrument holding
Germany	DE	SODEXO CAFETERIA SERVICES GMBH	Services provider to independant parties
Germany	DE	SODEXO DIENSTLEISTUNGEN GMBH	Services provider to independant parties, Shares or other equity instrument holding
Germany	DE	SODEXO GERMANY B.V.	Administrative, business and support services
Germany	DE	SODEXO GMBH	Shares or other equity instrument holding
Germany	DE	SODEXO HEALTHCARE CATERING GMBH	Services provider to independant parties
Germany	DE	SODEXO SERVICES GMBH	Administrative, business and support services, Services provider to independant parties, Shares or other equity instrument holding
Austria	AT	PLUXEE AUSTRIA GMBH	Services provider to independant parties
Austria	AT	SODEXO SERVICE SOLUTIONS AUSTRIA GMBH	Administrative, business and support services, Services provider to independant parties, Shares or other equity instrument holding
Belgium	BE	ENTEGRA BELGIUM	Administrative, business and support services, Services provider to independant parties
Belgium	BE	HORECAPACT BELGIUM	Services provider to independant parties
Belgium	BE	IMAGOR S.A.	Group internal financing
Belgium	BE	PLUXEE BELGIUM SA	Services provider to independant parties
Belgium	BE	PROCENT BELGIË BVBA	Services provider to independant parties, Shares or other equity instrument holding
Belgium	BE	SODEXO BELGIUM SA	Administrative, business and support services, Services provider to independant parties, Shares or other equity instrument holding
Belgium	BE	SODEXO BELGIUM SECURITY SERVICES	Services provider to independant parties
Bulgaria	BG	PLUXEE BULGARIA EOOD	Services provider to independant parties
Cyprus	CY	SODEXO (CYPRUS) LIMITED	Services provider to independant parties
Denmark	DK	SODEXO GSA A/S	Services provider to independant parties
Spain	ES	CENTERPLATEISG ESPANA, S.L.U	Dormant entity
Spain	ES	ENTEGRA EUROPE IBERIA S.L.U.	Services provider to independant parties
Spain	ES	PERK FINANCE BROKER, S.L	Insurance
Spain	ES	PERK FINANCE IP2024 SL	Research and development
Spain	ES	PERK FINANCE, S.L.	Services provider to independant parties
Spain	ES	PERK PI 2024, S.I	Research and development
Spain	ES	PLUXEE ESPANA SAU	Services provider to independant parties
Spain	ES	SODEXO CARE SERVICES SL	Services provider to independant parties
Spain	ES	SODEXO IBERIA SA	Administrative, business and support services, Services provider to independant parties, Shares or other equity instrument holding
Finland	FI	SODEXO OY	Administrative, business and support services, Services provider to independant parties, Shares or other equity instrument holding

List of Subsidiaries and activities (2/5)

Tax jurisdiction	Country code	Name of subsidiaries	Nature of activities in the tax jurisdiction
Subsidiaries based in a EU or EEA member jurisdiction			
France	FR	AGAP'PROFESSIONNEL	Services provider to independant parties
France	FR	AMI2	Services provider to independant parties
France	FR	AQUARIUS SAS	Shares or other equity instrument holding
France	FR	BELLON SA	Administrative, business and support services, Shares or other equity instrument holding
France	FR	CIRCLES FRANCE	Services provider to independant parties
France	FR	C'MIDY	Services provider to independant parties
France	FR	COMPAGNIE DES BATOBUS	Services provider to independant parties
France	FR	ENTEGRA FRANCE	Services provider to independant parties
France	FR	ETIN SAS	Group internal financing
France	FR	FOODCHERI	Services provider to independant parties
France	FR	GEDEX	Administrative, business and support services
France	FR	GLADY SAS	Services provider to independant parties
France	FR	LA NORMANDE	Services provider to independant parties
France	FR	LA PASSERELLE	Services provider to independant parties
France	FR	LENOTRE S.A.	Services provider to independant parties
France	FR	LES VEDETTES PARIS TOUR EIFFEL	Services provider to independant parties
France	FR	MERCURIALE	Services provider to independant parties
France	FR	NOVAE RESTAURATION FRANCE	Services provider to independant parties
France	FR	OUEST CATERING	Shares or other equity instrument holding
France	FR	OXYGENE	Services provider to independant parties
France	FR	PLUXEE DEVELOPPEMENT	Other (Conseil)
France	FR	PLUXEE FRANCE SA	Services provider to independant parties
France	FR	PLUXEE INTERNATIONAL SAS	Intellectual property rights ownership or management, Administrative, business and support services, Shares or other equity instrument holding
France	FR	PLUXEE N.V.	Administrative, business and support services, Shares or other equity instrument holding
France	FR	PLUXEE PARTICIPATIONS	Shares or other equity instrument holding
France	FR	PLUXEE RE	Insurance
France	FR	SAGERE	Services provider to independant parties
France	FR	SAS LENÔTRE CÔTE D'AZUR	Services provider to independant parties
France	FR	SEINO-VISION	Services provider to independant parties
France	FR	SOCIETE DE RESTAURATION AUBERGE A LIENS	Services provider to independant parties
France	FR	SOCIETE DES THERMES DE NEYRAC LES BAINS	Services provider to independant parties
France	FR	SOCIETE DES THERMES DE VAL LES BAINS (STVB)	Services provider to independant parties
France	FR	SOCIETE D'EXPLOITATION DES VEDETTES PARIS TOUR EIFFEL	Services provider to independant parties
France	FR	SOCIETE FRANCAISE DE RESTAURATION ET SERVICES	Services provider to independant parties
France	FR	SOCIETE HOTELIERE ET DE TOURISME DE GUYANE	Services provider to independant parties
France	FR	SOCIETE MARSEILLAISE DE RESTAURATION ET SERVICES	Services provider to independant parties

List of Subsidiaries and activities (3/5)

Tax jurisdiction	Country code	Name of subsidiaries	Nature of activities in the tax jurisdiction
Subsidiaries based in a EU or EEA member jurisdiction			
France	FR	SODEX'NET	Services provider to independant parties
France	FR	SODEXO AFRIQUE SARL (RESCO)	Dormant entity
France	FR	SODEXO ASSET MANAGEMENT 3	Shares or other equity instrument holding
France	FR	SODEXO ASSET MANAGEMENT 4	Shares or other equity instrument holding
France	FR	SODEXO EN FRANCE	Administrative, business and support services
France	FR	SODEXO ENERGIE ET MAINTENANCE	Services provider to independant parties
France	FR	SODEXO ENTREPRISES	Services provider to independant parties
France	FR	SODEXO GC	Shares or other equity instrument holding
France	FR	SODEXO GUYANE SARL	Services provider to independant parties
France	FR	SODEXO GUYANE SERVICES	Services provider to independant parties
France	FR	SODEXO HYGIENE ET PROPRETE	Services provider to independant parties
France	FR	SODEXO JUSTICE SERVICES	Services provider to independant parties
France	FR	SODEXO LIVE ! FRANCE	Shares or other equity instrument holding
France	FR	SODEXO PARTICIPATIONS AND ASSETS	Dormant entity
France	FR	SODEXO REMOTE SITE CARIBBEAN	Services provider to independant parties
France	FR	SODEXO S.A.	Intellectual property rights ownership or management, Administrative, business and support services, Shares or other equity instrument holding
France	FR	SODEXO SANTE MEDICO SOCIAL	Services provider to independant parties
France	FR	SODEXO SHOP EXPERIENCE	Services provider to independant parties
France	FR	SODEXO SPORTS ET LOISIRS	Services provider to independant parties
France	FR	SODEXO VENTURES FRANCE	Shares or other equity instrument holding
France	FR	SOFINSOD SAS	Shares or other equity instrument holding
France	FR	SOGERES	Services provider to independant parties
France	FR	UMANIS	Services provider to independant parties
France	FR	YACHTS DE PARIS	Services provider to independant parties
Hungary	HU	SODEXO SERVICES HUNGARY LLC	Administrative, business and support services, Services provider to independant parties
Hungary	HU	SXO PASS HUNGARIA KFT	Services provider to independant parties
Ireland	IE	ENTEGRA EUROPE IRELAND LIMITED	Services provider to independant parties
Ireland	IE	SODEXO FINANCE DESIGNATED ACTIVITY COMPANY	Group internal financing
Ireland	IE	SODEXO IRELAND LIMITED	Services provider to independant parties
Ireland	IE	SOFINSOD INSURANCE DAC	Insurance
Ireland	IE	THE GOOD EATING COMPANY LIMITED	Services provider to independant parties

List of Subsidiaries and activities (4/5)

Tax jurisdiction	Country code	Name of subsidiaries	Nature of activities in the tax jurisdiction
Subsidiaries based in a EU or EEA member jurisdiction			
Italy	IT	ENTEGRA EUROPE ITALIA S.R.L	Administrative, business and support services, Services provider to independant parties
Italy	IT	PLUXEE ITALIA SRL	Services provider to independant parties
Italy	IT	RI.CO. S.RL.	Services provider to independant parties
Italy	IT	SODEXO ITALIA SPA	Administrative, business and support services, Services provider to independant parties, Shares or other equity instrument holding
Luxemburg	LU	PLUXEE LUXEMBOURG	Services provider to independant parties
Luxemburg	LU	RESCO LUXEMBOURG SARL	Services provider to independant parties
Luxemburg	LU	SODEXO LUXEMBOURG SA	Administrative, business and support services, Services provider to independant parties, Shares or other equity instrument holding
Luxemburg	LU	SODEXO RESIDENCES SERVICES	Dormant entity
Luxemburg	LU	SODEXO SENIOR SERVICE SA	Services provider to independant parties
Norway	NO	SODEXO AS	Services provider to independant parties, Shares or other equity instrument holding
Norway	NO	SODEXO MOBILE UNITS AS	Services provider to independant parties
Norway	NO	SODEXO REMOTE SITES NORWAY AS	Services provider to independant parties, Shares or other equity instrument holding
The Netherlands	NL	ENTEGRA EUROPE NEDERLAND B.V.	Administrative, business and support services, Services provider to independant parties, Shares or other equity instrument holding
The Netherlands	NL	PROBIC B.V.	Administrative, business and support services, Services provider to independant parties, Shares or other equity instrument holding
The Netherlands	NL	SODEXO ALTYS BV	Services provider to independant parties
The Netherlands	NL	SODEXO BV	Services provider to independant parties
The Netherlands	NL	SODEXO CLEANING BV	Services provider to independant parties
The Netherlands	NL	SODEXO NEDERLAND BV	Administrative, business and support services, Services provider to independant parties, Shares or other equity instrument holding
The Netherlands	NL	SODEXO REMOTE SITES THE NEDERLAND BV	Administrative, business and support services, Services provider to independant parties
Poland	PL	PLUXEE POLSKA SP ZOO	Services provider to independant parties
Poland	PL	SODEXO POLSKA SP ZOO	Administrative, business and support services, Services provider to independant parties
Portugal	PT	PERK FINANCE PORTUGAL UNIPessoal, LDA	Services provider to independant parties
Portugal	PT	PLUXEE PORTUGAL UNIPessoal Lda	Services provider to independant parties
Portugal	PT	SODEXO BUSINESS SERVICES, UNIPessoal LDA	Administrative, business and support services
Czech Republic	CZ	BENEFITY A.S.	Services provider to independant parties
Czech Republic	CZ	PLUXEE ČESKA REPUBLIKA A.S.	Services provider to independant parties
Czech Republic	CZ	SODEXO STRATEGIC CLIENTS SRO	Administrative, business and support services, Services provider to independant parties
Romania	RO	MYBENEFITS DIGITAL S.R.L.	Services provider to independant parties
Romania	RO	PLUXEE ROMANIA SRL	Services provider to independant parties
Romania	RO	SODEXO SRL	Administrative, business and support services, Services provider to independant parties
Slovakia	SK	SXO PASS SLOVAK REPUBLIK SRO	Services provider to independant parties
Sweden	SE	K-MARKT AB	Services provider to independant parties
Sweden	SE	SODEXO AB	Administrative, business and support services, Services provider to independant parties

List of Subsidiaries and activities (5/5)

Tax jurisdiction	Country code	Name of subsidiaries	Nature of activities in the tax jurisdiction
Subsidiaries based in a non-cooperative jurisdiction (grey or black list)			
Costa Rica	CR	SODEXO COSTA RICA SA	Services provider to independant parties
Guam	GU	SODEXO SERVICES GUAM	Services provider to independant parties
Malaysia	MY	SODEXO MALAYSIA SDN.BHD	Services provider to independant parties
Panama	PA	PLUXEE PANAMA INNOVACION S.A.	Services provider to independant parties
Panama	PA	PLUXEE PANAMA S.A.	Services provider to independant parties
Panama	PA	SODEXO SERVICIOS PANAMA SA	Services provider to independant parties
Turkey	TR	PLUXEE ÇALISAN DENEYIMI DANISM ANLIK VE PAZARLAMA HIZMETLERI AS	Services provider to independant parties
Turkey	TR	PLUXEE ÖDÜL DANIŞMANLIK HİZMETLERİ İ A.Ş.	Services provider to independant parties
Turkey	TR	SODEXO ENTEGRE HİZMET YONETİMİ AS	Administrative, business and support services, Services provider to independant parties
Vietnam	VN	GIFT NETWORK CO. LTD VIETNAM	Services provider to independant parties
Vietnam	VN	LIFE FLOW COMPANY LIMITED	Services provider to independant parties
Vietnam	VN	LIGHTING RIVER CO. LTD VIETNAM	Services provider to independant parties
Vietnam	VN	PLUXEE VIETNAM COMPANY LIMITED	Services provider to independant parties
Vietnam	VN	SODEXO VIETNAM	Services provider to independant parties

Omitted Information

The Group has omitted no material information which disclosure would seriously harm its commercial position within the meaning of the provisions applicable to the Country by Country Reporting.

This is the Group's first year implementing Country by Country Reporting with no prior omitted periods.