INFORMATION ON FILING THE RETURN

Form 200

Registration

Submitted on: 22-07-2025 at 15:55:23 **File/Reference (assigned registration number):** 202420085170124D **Secure Verification Code:** FSLY29SC4MTCY7NG

Receipt number: 2005820541042

Method of submission: Online submission

Submitter

Submitter's tax ID number: B44851798

Surnames and Name / Company name: ARENA FINANCE SPAIN, S.L.

In capacity as: Owner

REQUEST FOR REFUND

MINISTRY OF FINANCE

Tax Agency

Telephone numbers: 91 554 87 70 / 901 33 55 33 https://sede.agenciatributaria.gob.es

Corporate income tax

Non-resident income tax (permanent establishments and entities under the income allocation regime incorporated abroad with a presence in Spanish territory)

2024

Page 1

Model **200**

Declaration relating to the tax period from

THE 1 1 2024 TO 31 12 2024

Identification

Tax: B44851798

Surnames and first name or: ARENA FINANCE SPAIN SLU

Telephone

Tel

Financial year 2024

Type of financial year 1

CNAE code (2009) main activity 6492

If you carry out agricultural and/or livestock activities, please tick with an "X" and complete the table on page 21 ....

Corrective self-assessment

If this self-assessment is a correction of a previous self-assessment for the same item, financial year and period, indicate this by marking this box with an "X" ....

Receipt number

In this case, enter the identification number of the previous self-assessment below Indicate the reason for the correction:

Corrections (except those included in the following reason) .... Administrative criteria discrepancy ....

Characteristics of the return

Type of entity

- 0 Non-profit organisation under tax regime Title II Law 49/2002
- 0 Partially exempt entity
- 00080 Unions, federations and confederations of cooperatives
- 00003 Variable capital investment company or financial investment fund
- 00008 Variable capital investment company that does not meet the requirements of Article 29.4 a) LIS
- 00004 Real estate investment company or real estate investment fund
- 00005 Communities that own communal woodlands Foreign
- 0001 securities holding entity
- 00085 Temporary business association
- 00013 Spanish economic interest group
- 0001 European economic interest group
- 00017 Protected cooperative
- 00018 Specially protected cooperative Other
- 00019 cooperatives
- 00021 Permanent establishment
- 00023 Large company
- 00024 Credit institution 00025 Insurance company
- 00031 Venture capital entities
- Regional industrial development company
- 00036 Mutual guarantee or reinsurance company
- 00048 Pension fund Royal Legislative Decree 1/2002, of 29 November
- 00058 Mutual insurance company or mutual welfare fund
- 00060 Securitisation funds or assets
- 0006 Patrimonial entity
- 00078 Diocese, religious province or ecclesiastical entity comprising smaller dependent entities
- 00056 Entity under the income allocation regime subject to corporation tax

Applicable regimes

- X 000 Incentives for small entities (Chapter XI, Title VII LIS)
- 00015 ZEC entity (without tax consolidation) ZEC
- 00079 entity in tax consolidation
- 00022 Regime for shipping companies based on tonnage
- 00028 Joint taxation by the State/Provincial Councils and Regional Governments
- 00047 Entities subject to regional regulations
- 00049 Special regional tax regimes
- 00035 Special regime for mergers, spin-offs, asset contributions and securities exchanges (Chapter VII, Title VII)
- 00029 Special regime for the Canary Islands
- 00069 Special regime for ships and shipping companies in the Canary Islands
- 00086 Special regime for the Balearic
- 0003 Islands Special regime for mining
- 00034 Special regime for hydrocarbons
- 00038 Entity engaged in the rental of dwellings
- 00046 Entity under income allocation regime incorporated abroad with presence in Spanish territory
- 00012 SOCIMI
- 00064 Tax regime on entry into SOCIMI Tax
- 00057 regime on exit from SOCIMI
- 00062 Tax regime for transactions involving the contribution of assets to companies for asset management (Law 8/2012)
- 00020 Other special regimes

Other characteristics

- 000 Allocation to taxable income under Article 100 of the
- 000 Corporate Income Tax Law (LIS) Controlling entity of a
- 0001 tax group
- 00081 Entity dependent on tax group Subsidiary
- 00082 of multinational group
- 00026 Ultimate parent company of a multinational group Inactive entity
- X 00027 Negative or zero tax base
- 00030 Transfer of assets under Articles 27.2.d) and 77.1 of the Corporate Income Tax Law
- 00039 Entity forming part of a commercial group (art. 42 of the Commercial Code)
- 00043 Information obligation DT 5th RIS
- 00045 Advance investments - reserve for investments in the Canary Islands (Art. 27.11 Law 19/1994)
- 00087 Advance investments - reserve for investments in the Balearic Islands (DA 70ª.Cuatro.10 Law 31/2022)
- 00063 Reduced tax rate for newly created entities (DT 22ª LIS)
- 00071 Reduced tax rate for newly created entities (Art. 29.1 LIS)
- X 00088 Reduced tax rate for entities with INCN for the previous period of less than 1 million euros (Art. 29.1 LIS)
- 00083 Reduced tax rate for start-ups
- 00070 Compensation for negative tax bases for newly created entities (Art. 26.3 LIS)
- 00059 Option under Art. 39.2 LIS
- 00090 Option under Article 39.3 of the Corporate Income Tax Law
- 00065 Personal researcher allowance (RD 475/2014)
- 00084 Special regime for the dissolution and liquidation of SICAVs (DT 41ª LIS)
- 00072 Extinction of entity
- X 00073 Option of 0.7% of the total tax liability for social purposes
- 00037 Option of splitting under Article 19.1 LIS
- 00044 Taxpayers generating deductions under Articles 36.1 and 36.3 of the Corporate Income Tax Law with financing provided by other taxpayers
- 00074 Taxpayers financing productions eligible for the deduction under Articles 36.1 and 36.3 of the Corporate Income Tax Law (LIS)
- 00089 Participant in an economic interest group or temporary joint venture

Net turnover for the twelve months prior to the start of the tax period

Indicate the net turnover for the twelve months prior to the start of the tax period, for the purposes of determining whether the minimum taxation provided for in Article 30 bis of the Corporate Income Tax Law (LIS) applies; the limits on the offsetting of negative tax bases, the limits on the offsetting of contributions under the cooperative regime, and accounting adjustments subject to the limit of Article 11.12 LIS and/or the limits for double taxation deductions provided for in Articles 31, 32, 100.10 and DT 23ª LIS (limits applicable in accordance with DA 8ª Law 20/1990 and DA 15ª LIS):

- X INCN < 20,000,000 euros
- INCN of at least €20,000,000 but less than €60,000,000
- INCN of at least 60,000,000 euros

Tax group

Only for entities that have marked one of the following codes on the declaration:

Codes 00009 or 00010

Tax group number: 0

Tax ID number of the representative/controlling entity (included in the tax group) ....

Code 00010

Identification number of the controlling entity ....
(in the case of groups consisting only of subsidiaries)

Commercial group

Only for entities that have marked code 00081 in the declaration or entities that, without being the ultimate parent company, form part of a large national group in accordance with the provisions of Article 6 of Law 7/2024, of 20 December, establishing a supplementary tax to ensure a minimum overall level of taxation for multinational groups and large national groups:

Identification details of the ultimate parent company

Tax ID

Company name

Group name

Tax identification number of country of residence

Country of residence

Tax identification number in country of residence (TIN)

Account statements(*)

Balance		
Normal format		00050
Abbreviated	X	00051
format SME format		00052

ECPN:		
Normal format		00075
Abbreviated format (voluntary)		00076
SME format (voluntary)		00077

Profit and loss:		
Standard format		00053
Abbreviated	X	00054
format SME format		00055

Statements of accounts of collective investment institutions:

Entities using the statements applicable to CIUs (except codes 00003, 00004 and 00008).......................... 00061

Credit institution statements:

Entities that are not Credit Institutions but use the statements applicable to credit institutions 00068

(*) Except entities that have marked codes 00003, 00004, 00008, 00024, 00025, 00036 or 00058 (type of entity)

Salaried personnel

Enter the average figure for the financial year — Permanent staff: 38.47 — Non-permanent staff: 0.24 00042

A . List of administrators

To be completed by all reporting entities. Indicate the persons or entities that hold positions as director, manager, general administrator, or other similar positions involving the management, administration, or control of the entity. Identification of the representative (to be completed only by taxpayers subject to Non-Resident Income Tax: permanent establishments a n d entities under the income allocation regime incorporated abroad with a presence in Spanish territory).

Tax	F/J	RPTE.	Surnames and first name / Company	Tax address	Provincial code
Y5126336H	F		CULCITCHI, VASILI		

B. Direct holdings of the declarant in other companies and of other persons or entities in the declarant at the end of the reporting period

B.1. Holdings of the reporting entity in other entities

- **Holdings that at the end of the period are equal to or greater than 5% of the capital or 1% in the case of securities listed on an organised secondary market.**

	Entity 1	Entity 2	Third party	Total
Details of the investee:				
Tax ID number (or equivalent in the country of residence, if no tax ID number exists in Spain)				
Name or company name				
Province/country code				
Details in the declarant's records:				
Percentage of ownership (%, to two decimal places)				
Total nominal value of the shareholding				01501
Book value (in the assets of the reporting entity) of the shareholding				01502
Income from dividends received during the reporting period(*)				01503

(*) Data corresponding to dividends from companies that do not meet the minimum shareholding requirement at the end of the period (5% or 1% if listed) but did so when the dividend was received must also be included.

Value adjustments for impairment and changes in fair value:

(Complete this section for all holdings in which you have held a percentage of more than 5% (or 1% if listed) throughout the period and whose nominal value exceeds €100,000, including holdings transferred during the financial year. DT 16ª LIS)

	Entity 1	Entity 2	Third party	Total
a) Value adjustment included in profit or loss for the period(**)				01504
b) Reversal of losses due to impairment of securities (DT 16ª LIS)				02376
c) Elimination of accounting impairment included in P&L (Art. 13.2b) LIS)				01506
d) Elimination of impairment of securities representing equity or equity funds (Art. 15 k) LIS)				01809
e) Adjustment for impairment arising from fair value criteria (Art. 15 l) LIS)				01810
f) Effect of the valuation adjustment on the net income for the year (= a+ b+ c+ d+ e) ..				01507
g) Balance of tax adjustments (Art. 12.3 RDL 4/2004) pending at year-end [(+) = future increases; (-) = future decreases]...				01508

(**) Include the change in impairment and, in general, any valuation changes with an effect on the result for the period, with the sign used in the calculation of the result.
Also include, where applicable, the effect on the "result from disposal of investments" of the application of accumulated impairment (and accumulated valuation changes in general).
Enter the sign used in the P&L account: (-) impairment (=) or reversal of impairment or application of impairment due to transfer of the investment (=). In the case of positive changes in value, enter the opposite sign.

Additional information on the investee:

(This section must only be completed if the investee is a foreign entity and the impairment suffered is determined in relation to the investee's net equity).

	Entity 1	Entity 2	Third party	Total
Capital..				
Reserves and other equity items ……………………………................				
Other net equity items (+,-)................				
Profit or loss for the last financial year (+,-)				

B.2. Holdings of persons or entities in the reporting entity

- **Holdings that at the end of the period are equal to or greater than 5% of the capital or 1% in the case of securities listed on an organised secondary market.**

In the case of limited liability companies (SL) or civil companies, at least the information corresponding to one of the partners must be provided, even if the percentage of ownership is lower than that indicated.

Tax ID	RPTE.	F/J Other	Surnames and first name / Company name	Code Province / Country	Nominal	% Shareholding
A		J	AVENTUS GROUP SPOLKA ZOO	PL	10,000.00	100

- Sum of percentages of participation of persons or entities in the capital of the declarant less than 5% or 1% in the case of securities listed on an organised secondary market ....
- Sum of percentages of holdings in special situations ....

C. Minor entities dependent on dioceses, religious provinces or ecclesiastical entities included in the declaration, previously authorised

	Tax	Name or business name
1st entity		
Entity 2		
Entity 3		
Entity 4		
Entity 5		
Entity 6		
Entity 7		
Entity 8		
Entity 9		
10th entity		

D. Detailed information on permanent establishments operating abroad

Identification	Country of tax residence	Volume of operations	Profit or loss obtained in the period taxable	Sum of accounting result adjustments since the start of the activity	Total deductions for International DI (Art. 31 LIS) accredited in previous periods

E. SICAV partners under special dissolution and liquidation arrangements (DT 41ª LIS)

SICAV partners under special dissolution and liquidation arrangements (DT 41ª LIS) shall then provide the following information: Tax identification number

of the dissolved company/companies	Tax identification number of the CII where reinvested

F. Identification of the beneficial owner of the entity

Next, provide the details of the beneficial owner who is a natural person of the entity, in accordance with Law 10/2010 of 28 April on the prevention of money laundering and terrorist financing.

☐ Entity not required to identify the beneficial owner in accordance with section 2 of article 4 of Law 10/2010, of 28 April, on the prevention of money laundering and terrorist financing

Document type identification	Tax ID number/ Foreign identification code	Surnames and first name
1	Y8975091E	TROFIMOVAS, ANDREJUS

Country of issue of identification document	Date of birth	Country of	Nationality
	11/05/1977	LITHUANIA	LT

G. Secretary of the Board of Directors and legal representatives of the entity

Secretary of the Board of Directors

Enter below the details of the Secretary of the Board of Directors of the entity or the person who performs the functions in the body that replaces said Board.

Surnames and first name	Tax ID
CULCITCHI, VASILI	Y5126336H

Legal representatives

Enter the details of the declarant's representatives, indicating their number and sufficient capacity, including their identification, position and power of attorney document.

Surnames and first name	Tax ID	Date of power of attorney	Notary/other
CULCITCHI, VASILI	Y5126336H	04/04/2023	CHURRUCA

Balance sheet: Assets (I)

Assets

NON-CURRENT ASSETS (N, A, P)	00101	68,802.49
Intangible fixed assets (N, A, P)	00102	
I development (N)	00103	
Concessions (N)	00104	
Patents, licences, trademarks and similar (N)	00105	
Goodwill (N, A, P)	00106	
Computer applications (N)	00107	
I research (N)	00108	
Intellectual property (N)	00700	
Other intangible fixed assets (N)	00109	
Rest (A, P)	00110	
Tangible fixed assets (N, A, P)	00111	56,540.05
Land and buildings (N)	00112	
Technical installations and other tangible fixed assets (N)	00113	
Fixed assets in progress and advances (N)	00114	
Investment property (N, A, P)	00115	
Land (N)	00116	
Buildings (N)	00117	
Long-term investments in group companies and associates (N, A, P)	00118	
Equity instrum (N, A, P)	00119	
Loans to companies (N)	00120	
Debt securities (N)	00121	
Derivatives (N)	00122	
Other financial assets (N)	00123	
Other investments (N)	00124	
Rest (A, P)	00125	
Long-term financial investments (N, A, P)	00126	12,262.44
Equity instruments (N, A, P)	00127	12,262.44
Loans to third parties (N)	00128	
Debt securities (N)	00129	
Derivatives (N)	00130	
Other financial assets (N)	00131	
Other investments (N)	00132	
Rest (A, P)	00133	
Deferred tax assets (N, A, P)	00134	
Non-current trade payables (N, A, P)	00135	
CURRENT ASSETS (N, A, P)	00136	4,151,182.72
Non-current assets held for sale (N, A)	00137	
Inventory (N, A, P)	00138	
Commercial (N)	00139	
Raw materials and other supplies (N)	00140	
Work in progress (N)	00141	
Long production cycle (N)	00142	
Short production cycle (N)	00143	
Finished products (N)	00144	
Long production cycle (N)	00145	
Short production cycle (N)	00146	
By-products, waste and recovered materials (N)	00147	
Advances to suppliers (N)	00148	
Greenhouse gas emission rights (N)	00701	

(N) Standard model for filing accounts with the Commercial Registry; (A) Abbreviated model for filing accounts with the Commercial Registry; (P) SME model for filing accounts with the Commercial Registry.

Balance sheet: Assets (II)

Assets (cont.)

Trade payables and other accounts payable (N, A, P)	00149	1,006,501.37
Customers for sales and services (N, A, P)	00150	1,006,436.58
Customers for long-term sales and services (N, A, P)	00151	
Customers for short-term sales and services (N, A, P)	00152	1,006,436.58
Group and associated companies (	00153	
Sundry debtors (N)	00154	
y personnel (N)	00155	
Current tax assets (N)	00156	
Other receivables from public administrations (N)	00157	
Shareholders (partners) for required payments (N, A, P)	00158	
Other debtors (A, F	00159	64.79
Short-term investments in group companies and associates (N, A, P)	00160	
Equity instrume (N, A, P)	00161	
Loans to companies (N)	00162	
Debt securities (N)	00163	
Derivatives (N)	00164	
Other financial assets (N)	00165	
Other investments (N)	00166	
Rest (A, P)	00167	
Short-term financial investments (N, A, P)	00168	2,762,534.23
Equity instruments (N, A, P)	00169	5,000
Loans to companies (N)	00170	
Debt securities (N)	00171	
Derivatives (N)	00172	
Other financial assets (N)	00173	
Other investments (N)	00174	
Rest (A, P)	00175	2,757,534.23
Short-term accruals (N, A, P)	00176	327.60
Cash and other liquid assets (N, A, P)	00177	381,819.52
Cash (N)	00178	
Other cash equivalents (N)	00179	
TOTAL ASSETS (N, A, P)	00180	4,219,985.21

(N) Standard model for filing accounts with the Commercial Registry; (A) Abbreviated model for filing accounts with the Commercial Registry; (P) SME model for filing accounts with the Commercial Registry.

Balance sheet: Net equity and liabilities (I)

Net equity and liabilities

NET ASSETS (N, A, P)	00185	725,403.43
Equity (N, A, P)	00186	725,403.43
Capital (N, A, P)	00187	10,000
Book capital (N, A, P)	00188	10,000
(Non-called capital) (N, A, P)	00189	
Subscribed cooperative capital (cooperatives) (N, A, P)	00764	
(Uncalled cooperative capital) (cooperatives) (N, A, P)	00765	
Share premium (N, A, P)	00190	
Reserves (N, A, P)	00191	
Legal and statutory (N)	00192	
Other reserves (N, A, P)	00193	
Revaluation reserve (Law 16/2012, of 27 December) (N)	00702	
Capitalisation reserve (N, A, P)	01001	
Levelling reserve (N, A, P)	01002	
Mandatory reserve fund for cooperatives (N, A, P)	00712	
Reimbursement or updating fund (cooperatives) (N, A, P)	00766	
Voluntary reserve fund (cooperatives) (N, A, P)	00767	
(Own shares and equity interests) (N, A, P)		
Results from previous financial years (N, A, P)	00195	-248,941.30
Remaining (N)	00196	
(Negative results from previous years) (N)	00197	
Other contributions from partners (N, A, P)	00198	2,380,000
Profit for the year (N, A, P)	00199	-1,415,655.27
(Interim dividend) (N, A, P)	00200	
(Cooperative return and discretionary remuneration paid during the financial year) (cooperatives) (N, A, P)	00768	
Capitalised funds (cooperatives) (N, A, P)	00769	
Other equity instruments (N, A)	00201	
Adjustments for changes in value (N, A)	00202	
Financial assets at fair value through equity (N)	00203	
Hedging transactions (N)	00204	
Non-current assets and related liabilities held for sale (N)	00205	
Conversion difference (N)	00206	
Other (N)	00207	
Adjustments to net equity (P)	00208	
Subsidies, donations and legacies received (N, A, P)	00209	
NON-CURRENT LIABILITIES (N, A, P)	00210	2,939,500
Long-term education, training and promotion fund (cooperatives) (N, A, P)	00780	
Long-term debts with special characteristics (cooperatives) (N, A, P)	00781	
Repayable "capital" due (cooperatives) (N, A, P)	00782	
Special funds classified as liabilities (cooperatives) (N, A, P)	00783	
Long-term capitalised fund creditors (cooperatives) (N, A, P)	00784	
Long-term provisions (N, A, P)	00211	
Long-term obligations to employees (N)	00212	
Environmental actions (N)	00213	
Provisions for restructuring (N)	00214	
Other provisions (N)	00215	
Long-term debt (N, A, P)	00216	2,939,500.00
Bonds and other negotiable securities (N)	00217	
Debts with credit institutions (N, A, P)	00218	
Finance lease creditors (N, A, P)	00219	
Derivatives (N)	00220	
Other financial liabilities (N)	00221	
Other long-term debts (A, P)	00222	2,939,500.00
Long-term debts with group companies and associates (N, A, P)	00223	
Deferred tax liabilities (N, A, P)	00224	
Long-term accruals (N, A, P)	00225	
Non-current trade payables (N, A, P)	00226	
Long-term debt with special characteristics (N, A, P)	00227	

(N) Standard model for filing accounts with the Commercial Registry; (A) Abbreviated model for filing accounts with the Commercial Registry; (P) SME model for filing accounts with the Commercial Registry.

Balance sheet: Net equity and liabilities (II)

Net equity and liabilities (cont.)

CURRENT LIABILITIES (N, A, P)	00228	555,081.78
Short-term education, training and promotion fund (cooperatives) (N, A, P)	00785	
Short-term debts with special characteristics (cooperatives) (N, A, P)	00786	
Repayable "capital" d (cooperatives) (N, A, P)	00787	
Special funds classified as liabilities (cooperatives) (N, A, P)	00788	
Short-term capitalised fund creditors (cooperatives) (N, A, P)	00789	
Liabilities related to non-current assets held for sale (N, A)	00229	
Short-term provisions (N, A, P)	00230	
Provisions for greenhouse gas emission rights (N)	00703	
Other provisions (N)	00704	
Short-term liabilities (N, A, P)	00231	838.16
Bonds and other negotiable securities (N)	00232	
Debts with credit institutions (N, A, P)	00233	
Lease payables (N, A, P)	00234	
Derivatives (N)	00235	
Other financial liabilities (N)	00236	
Other short-term liabilities (A, P)	00237	838.16
Short-term debts with group companies and associates (N, A, P)	00238	
Trade creditors and other accounts payable (N, A, P)	00239	554,243.62
Suppliers (N, A, P)	00240	
Long-term suppliers (N, A, P)	00241	
Short-term suppliers (N, A, P)	00242	
Suppliers, group companies and associates (N)	00243	
Miscellaneous creditors (N)	00244	
Personnel (remuneration pending payment) (N)	00245	
Current tax liabilities (N)	00246	
Other debts with public administrations (N)	00247	
Advances from customers (N)	00248	
Other creditors (A, P)	00249	554,243.62
Short-term accruals (N, A, P)	00250	
Short-term debt with special characteristics (N, A, P)	00251	
TOTAL NET ASSETS AND LIABILITIES (N, A, P)	00252	4,219,985.21

(N) Standard model for filing accounts with the Commercial Registry; (A) Abbreviated model for filing accounts with the Commercial Registry; (P) SME model for filing accounts with the Commercial Registry.

Profit and loss account (I)

Continuing operations

Net turnover (N, A, P) ....
(N) ....
Services rendered (N) ....
Financial income of public infrastructure concessionaires (N) .... Financial income of *holding* companies (N)
....
From equity instruments (N) ....
From negotiable securities and other financial instruments (N) .... Other (N)
....
Change in inventories of finished products and work in progress (N, A, P) .... ***Work performed by the company for its assets*** (N, A, P) .... ***Supplies*** (N, A, P)
....
Consumption of goods (N, A, P) ....
Purchases of goods (N, A, P)..
Change in inventories (N, A, P)..
Consumption of raw materials and other consumables (N, A, P) ....
Purchases of raw materials and other consumables (N, A, P) ....
Change in raw materials and other consumables (N, A, P) ....
Consumption of members' inventories (cooperatives) (N, A, P)..
Purchases from members (cooperatives) (N, A, P) ....
Change in inventories acquired from partners (cooperatives) (N, A, P) ....
Work performed by other companies (N, A, P)..
Impairment of merchandise, raw materials and other supplies (N, A P)..
Other operating income (N, A, P) ....
Accessory income and other current income (N, A, P)..
Income from leases (N, A, P) ....
Other (N, A, P) ....
Operating subsidies included in profit or loss for the year (N, A, P) ....
Personnel expenses (N, A, P) ....
Wages, salaries and similar (N, A, P) ....
Work services of partners (cooperatives) (N, A, P) ....
Compensation (N, A, P)..
Social security paid by the company (N, A, P) ....
Long-term remuneration through defined contribution or defined benefit plans (N, A, P) .... Remuneration through equity instruments (N, A, P).. Other social expenses (N, A, P)
....
Provisions (N, A, P) ....
Other operating expenses (N, A, P) ....
External services (N, A, P) ....
Independent professional services (N, A, P) .... Other (N , A , P)
....
Taxes (N, A, P) ....
Losses, impairment and changes in provisions for commercial operations (N, A, P) .... Other operating expenses (N, A, P) ....
Greenhouse gas emissions (N, A, P) ....
Amortisation of fixed assets (N, A, P) ....
Allocation of non-financial fixed asset subsidies and others (N, A, P) ....
Excess provisions (N, A, P) ....
Impairment and gains or losses on disposal of fixed assets (N, A, P) .... Impairment and losses (N, A, P) ....
Impairment (N, A, P) ....
Reversal of impairment (N, A, P)..
Results from disposals and other items (N, A, P) ....
Profit (N, A, P)..
Losses (N, A, P)..
Impairment and gains or losses on disposals of fixed assets of *holding* companies (N, A, P) .... ***Education, Training and Promotion Fund (cooperatives)*** (N, A, P) .... Allocation (cooperatives) (N, A, P)
....
Subsidies, donations, grants and penalties (cooperatives) (N, A, P) ....
Negative difference from business combinations (N, A) ....
Other results (N, A, P) ....
OPERATING RESULT (N, A, P) ....

(N) Standard model for filing accounts with the Commercial Registry; (A) Abbreviated model for filing accounts with the Commercial Registry; (P) SME model for filing accoun

00255	4,355,747.33
00256	
00257	
00711	
00705	
00706	
00707	
00708	
00258	
00259	
00260	
00261	
00760	
00761	
00262	
00762	
00763	
00770	
00771	
00772	
00263	
00264	
00265	
00266	
00267	
00268	
00269	
00270	-1,355,998.52
00271	-1,018,421.91
00790	
00273	
00274	-337,412.82
00275	
00276	
00277	-163.79
00278	
00279	-3,996,947.43
00280	-2,148,763.54
00253	-65,675.58
00254	-2,083,087.96
00281	-1,964.78
00282	-1,846,219.11
00283	
00709	
00284	-11,979.36
00285	
00286	
00287	
00288	
00289	
00290	
00291	
00292	
00293	
00710	
00791	
00792	
00793	
00294	
00295	-10,474.36
00296	-1,019,652.34

Profit and loss account (II)

Continuing operations (cont.)

Financial income (N, A, P)	00297	185.89
From equity instruments (N, A, P)	00298	
In group companies and associates (N, A, P)	00299	
Third parties (N, A, P)	00300	
From negotiable securities and other financial instruments (N, A, P)	00301	185.89
From group companies and associates (N, A, P)	00302	
From third parties (N, A, P)	00303	185.89
From members (cooperatives) (N, A, P)	00794	
Allocation of financial subsidies, donations and bequests (N, A, P)	00304	
Financial expenses (N, A, P)	00305	-380,078.20
For debts with group companies and associates (N, A, P)	00306	-380,078.20
For debts with third parties (N, A, P)	00307	
For updating provisions (N, A, P)	00308	
Interest and mandatory return on contributions to share capital and other funds classified as debt (cooperatives) (N, A, P)	00796	
Change in fair value of financial instruments (N, A, P)	00309	
Fair value with changes in profit and loss (N)	00310	
Transfer of fair value adjustments with changes in net equity (N)	00311	
Exchange differences (N, A, P)	00312	-108.00
Impairment and gains or losses on disposal of financial instruments (N, A, P)	00313	-16,002.62
Impairment and losses (N, A, P)	00314	-16,002.62
Impairment, group companies, associates and related companies (N, A, P)	00315	-16,002.62
Impairment, other companies (N, A, P)	00316	
Reversal of impairment losses, group companies, associates and related companies (N, A, P)	00317	
Reversal of impairment, other companies (N, A, P)	00318	
Results from disposals and other items (N, A, P)	00319	
Profit, group companies, associates and related companies (N, A, P)	00320	
Profits, other companies (N, A, P)	00321	
Losses, group companies, associates and related parties (N, A, P)	00322	
Losses, other companies (N, A, P)	00323	
Other financial income and expenses (N, A, P)	00329	
Inclusion in financial expenses (N, A, P)	00330	
Financial income from agreements with creditors (N, A, P)	00331	
Other income and expenses (N, A, P)	00332	
FINANCIAL RESULT (N, A, P)	00324	-396,002.93
PRE-TAX RESULT (N, A, P)	00325	-1,415,655.27
Income taxes (N, A, P)	00326	
PROFIT FOR THE YEAR FROM CONTINUING OPERATIONS (N, A, P)	00327	-1,415,655.27

Discontinued operations

NET INCOME FROM DISCONTINUED OPERATIONS AFTER TAX (N)	00328	
RESULT OF THE PROFIT AND LOSS ACCOUNT (N, A, P)	0050	-1,415,655.27

(N) Standard model for filing accounts with the Commercial Registry; (A) Abbreviated model for filing accounts with the Commercial Registry; (P) SME model for filing accounts with the Commercial Registry.

Settlement (I)

Profit and loss account

	Increases		Decreases	
Profit and loss account result			0	-1,415,655.27
Corrections for corporate income tax	00301		00302	
Adjustments for supplementary tax	00004			
Profit and loss account result before corporation tax and supplementary tax			00501	-1,415,655.27
Adjustments to the accounting result when considering the accounting requirements or qualifications relating to the tax group (Art. 62.1a) LIS) (i.e., transactions with own shares at tax group level, hedges, etc.)	0		01231	

Details of corrections to the profit and loss account (excluding corrections for income tax and supplementary tax)

Adjustment for temporary energy tax (Art. 1 Law 38/2022) .... Adjustment for temporary tax on credit institutions and financial credit establishments (Art. 2 Law 38/2022) Change in accounting criteria (Art. 11.3.2 LIS) ....

Installment transactions (Art. 11.4 LIS) ....

Reversal of impairment of assets (Art. 11.6 LIS)........ Negative income (Art. 11.9 and 11.10 LIS) ....

Adjustments for income derived from transactions with forbearance or deferral (Art. 11.13 LIS) ....

Other differences in the timing of income and expense recognition (Art. 11 LIS) ....

Differences between accounting and tax depreciation (Art. 12.1 LIS) ....

30% deduction of accounting depreciation expenses (excluding small companies) (Art. 7 Law 16/2012) ....

Amortisation of intangible fixed assets and goodwill (Art. 12.2 LIS) and amortisation of DT 13.1 LIS .... Amortisation of fixed assets used for research and development activities (Art. 12.3 b) LIS) .... Free amortisation of research and development expenses (Art. 12.3 c) LIS) ....

Free amortisation of new tangible fixed assets (Art. 12.3 e) LIS) ....

Other cases of freedom of amortisation (Art. 12.3 a) and d), DA 16 and 17 LIS) .... Accelerated amortisation of certain vehicles and new recharging infrastructure (DA 18 LIS RDL 5/2023) Freedom of amortisation of certain vehicles and new recharging infrastructure (DA 18 LIS RDL 4/2024) Freedom of amortisation with maintenance of employment (RDL 6/2010 and DT 13.2 LIS) ....

Freedom of amortisation without job retention (RDL 13/2010 and DT 13ª.2 LIS) ....

Losses due to impairment under Article 13.1 of the Corporate Income Tax Law (LIS) not affected by Article 11.12 or by Transitional Provision 33.1 of the LIS .... Impairment losses under Article 13.1 LIS and provisions and expenses (Articles 14.1 and 14.2 LIS) referred to in Article 11.12 and DT 33ª.1 LIS . Impairment losses on IM, real estate investments and II, including goodwill (Article 13.2 a) and DT 15 LIS) ..... Adjustments for impairment losses on securities representing participation in capital or equity (Article 13.2 b) LIS) .... Losses due to impairment of debt securities (Article 13.2 c) LIS and DT 15ª LIS) .... Adjustments for impairment of securities representing equity interests or equity (DT 16.1 and 2 LIS) ... Adjustments for impairment of securities representing equity interests or equity (DT 16.3 LIS) .... Application of the limit in art. 11.12 LIS to impairment losses in art. 13.1 LIS and provisions and expenses (art. 14.1 and 14.2 LIS) .... Expenses and provisions for pensions not affected by Article 11.12 LIS (Articles 14.1, 14.6 and 14.8 LIS) ....

Other non-tax-deductible provisions (Art. 14 LIS) not affected by Art. 11.12 LIS ....

Public subsidies included in the result for the year, not included in the tax base (Art. 14.8 LIS) ....

Non-deductible expenses considered remuneration of own funds (Art. 15 a) LIS) .... Fines, penalties and other (Art. 15 c) LIS) ....

Gambling losses (Art. 15 d) LIS) ....

Expenses for donations and gifts (Art. 15 e) LIS) ....

Expenses for actions contrary to the legal system (Art. 15 f) LIS) ....

Transactions carried out with non-cooperative jurisdictions (Art. 15 g) LIS) ....

Financial expenses arising from debts with group entities (Art. 15 h) LIS) ....

Expenses arising from the termination of the employment or commercial relationship (Art. 15 i) LIS) ....

Hybrid mismatches (Art. 15 bis LIS, except Art. 15 bis.12 LIS) ....

Entity under the income allocation regime: hybrid mismatches (Art. 15 bis.12 LIS) ....

Losses due to impairment of securities representing equity or equity capital (Art. 15 k) LIS) .... Decrease in value arising from fair value criteria (Art. 15 l) LIS) ....

Tax debt on documented legal acts (ITP and AJD) (Art. 15 m) LIS) .... Expenses subject to deduction for investments made by port authorities (Art. 15 n) LIS) .... Adjustments for the limitation on the deductibility of financial expenses (Art. 16 LIS) .... Accounting revaluations (Art. 17.1 LIS) ....

Capital increases or increases in equity through the offsetting of credits (Art. 17.2 LIS) .... SICAV partner: Capital reductions and distribution of the issue premium (Art. 17.6 LIS) ....

Lucrative and corporate transfers: application of market value (Art. 17.4 LIS) ....

Related-party transactions: application of market value (Art. 18 LIS) ....

Change of residence to Member States of the European Union or the EEA (Art. 19.1 LIS) ....

Increases		Decreases	
00093			
02971			
00355		00356	
00357		00358	
00359		00360	
00225		00226	
01514		00272	
00361		00362	
00303		00304	
		00505	
01005		01006	
00305		00306	
00307		00308	
01003		01004	
00309		00310	
00775		00776	
00005		00006	
00514		00509	
00516		00551	
00321		00322	
00415		00211	
00331		00332	
00325		00326	
00327		00328	
02919		02920	
00524		00525	
00416		00543	
00335		00336	
00337		00338	
		00368	
01002			
01815			
00343			
00339			
01816			
00341		00342	
00508			
01817			
02469		02470	
00333		00334	
01807		01811	
01808		01812	
01813		01814	
02311			
00363		00364	
00345		00346	
01818		01819	
00371			
00347		00348	
01011		01012	
01572		01573	

Settlement (II)

Details of adjustments to the profit and loss account (excluding adjustments for corporation tax and supplementary tax) (continued)

Transactions under Article 19 of the Corporate Income Tax Law other than changes of residence to Member States of the European Union or the EEA .... Effects of accounting valuation different from tax valuation (Article 20 LIS) ....

Exemption on dividends or profit shares of resident entities (Art. 21.1, 21.10 and DT 40ª LIS) ....

Exemption on dividends or profit shares from non-resident entities (Art. 21.1, 21.10 and DT 40ª LIS) .... Exemption on dividends or profit shares of resident entities (Art. 21.11 LIS) ....

Exemption on dividends or profit shares from non-resident entities (Art. 21.11 LIS) ....

Exemption on income obtained from the transfer of securities by resident entities (Articles 21.3, 21.10 and DT 40 of the LIS) ...... Exemption on income obtained from the transfer of securities by non-resident entities (Articles 21.3, 21.10 and DT 40 of the LIS) . Exemption on income obtained in the cases of Art. 21.3, 21.10 and DT 40ª LIS other than transfers of securities of resident entities Exemption on income obtained in the cases of Art. 21.3, 21.10 DT 40ª LIS other than transfers of securities of non-resident entities Exemption on foreign income (Article 22 LIS) ....

Reduction of income from certain intangible assets (Art. 23 LIS) ....

Charitable and social work carried out by savings banks and banking foundations (Art. 24 LIS) ....

Foreign tax borne by the taxpayer, not deductible as it affects income subject to double taxation relief (Art. 31.2 LIS)

Foreign tax on profits from which dividends subject to deduction are paid for international double taxation (Art. 32.1 LIS) ....

Economic interest group (Chapter II of Title VII LIS) ....

Temporary joint venture, adjustments under Art. 45.1 LIS ....

Temporary joint ventures, adjustments for exempt income from temporary joint ventures operating abroad (Article 45.2 LIS) ....

Temporary joint ventures, adjustments for income exempt from tax due to participation abroad in collaboration arrangements similar to joint ventures (Article 45.2 LIS) ....

Temporary joint ventures, adjustments for temporary allocation criteria (Art. 46.2 LIS) .... Negative tax bases generated within the tax group by the transferred entity and which have been offset (Art. 62.2 LIS) Venture capital companies and funds and regional industrial development companies (Chapter IV of Title VII LIS) .... Valuation of assets and rights. Special regime for restructuring operations (Chapter VII of Title VII LIS) .... Mining and hydrocarbons: depletion factor (Articles 91 and 95 LIS) .... Hydrocarbons: Amortisation of intangible investments and research expenses (Art. 9 LIS) .... International tax transparency (Article 100 LIS) ....

Small companies: freedom of amortisation (Art. 102 LIS) ....

Small companies: accelerated amortisation (Art. 103 LIS and DT 28ª LIS) ....

Small companies: losses due to impairment of loans and bad debts (Art. 104 LIS) .... Financial leasing: special regime (Art. 106 LIS) ....

Tax regime for entities holding foreign securities (Chapter XIII of Title VII LIS) ....

Regime for partially exempt entities (Chapter XIV of Title VII of the Corporate Income Tax Law) ....

Communal neighbourhood mountains (Chapter XV of Title VII LIS) ....

Regime for shipping companies based on tonnage (Chapter XVI of Title VII LIS) ....

Contributions and collaboration in favour of non-profit entities ....

Tax regime for non-profit organisations (Law 49/2002) ....

Cooperatives: Mandatory reserve fund (Law 20/1990) ....

Reserve for investments in the Canary Islands (Law 19/1994) ....

Reserve for investments in the Balearic Islands (DA 70th Law 31/2022) ....

Exemption on transfer of real estate (DA 6th LIS) ....

Income from the transfer of fixed assets obtained by the Port Authorities (DA 68 Law 6/2018) .... XXXVII America's Cup Barcelona (Law 31/2022) ....

Term transactions (DT 1st LIS) ....

Acquisition of shares in non-resident entities (DT 14th LIS) (For shares acquired until 21/12/07)..... Reinvestment of extraordinary profits (DT 24ª LIS) ....

SICAV partner: Income derived from SICAV settlements (DT 41.2 LIS) ....

Entities under the income allocation regime incorporated abroad with a presence in Spanish territory (Art. 38 TRLIRNR) Specific corrections for entities subject to regional regulations .... Eliminations pending incorporation of companies that cease to belong to a group .... Other corrections to the profit and loss account ....

Total adjustments to profit or loss (excluding adjustments for corporation tax and income tax)
(breakdown on page 20 bis and pages 26 bis to 26 septies) ....

Increases (cont.)		Decreases (cont.)	
01574		01575	
01015		01016	
		00370	
		02181	
		01764	
		01765	
02182		02183	
02184		02185	
02186		02187	
02188		02189	
00256		00278	
01822		00372	
00373		01589	
00340			
00351		00376	
00375		01321	
01320		00544	
00184		01023	
01022		01019	
01018		01276	
01275		00378	
00377		00380	
00379		00382	
00381		00384	
00383		00388	
00387		00312	
00311		00324	
00313		00318	
		00386	
00323		00390	
00317		00396	
00385		00398	
00389		00251	
00391		00392	
		00400	
00403		00404	
00778		00813	
00518		00519	
		01824	
01905		01906	
00510		00512	
00329		00330	
00365		01026	
		01014	
00409		00410	
00411		00412	
01027		01028	
00413		00414	
00417		***00418***	

Shipping companies subject to taxation based on tonnage

Taxable base for activities or income taxed under the general regime	00578	
Taxable base derived from the application of the special regime	00579	

Entities that are part of tax consolidation groups

Individual tax base to be included by the entities forming part of the group	01029	
Eliminations and additions corresponding to the entity	01030	
Individual integration of the provisions of Article 11.12 LIS	01031	

Settlement (III)

Taxable amount

Taxable base before application of the capitalisation reserve and offsetting of negative tax bases .... 00550 -1,415,655.27

Capitalisation reserve (breakdown on page 2 bis) 01032

Special regime for ships and shipping companies in the Canary Islands

Part of the taxable base arising from activities subject to the special regime 00541

Part of the taxable base arising from the performance of other activities 00564

Offset of negative tax bases from previous periods (breakdown on page 15) 00547

Special regime for ships and shipping companies in the Canary Islands

Offsetting of negative tax bases from previous periods from the special regime taxable base 01887

Offsetting of negative tax bases from previous periods from the taxable base for other activities 01890

Taxable base .... 00552 -1,415,655.27

Only small entities

	Increases	Decreases
Levelling reserve (breakdown on page 20 bis)	01033	01034

Taxable base after the equalisation reserve .... 01330 -1,415,655.27

Cooperative societies only

Cooperative results................ 0

Extra-cooperative results 00554

Only Spanish economic interest groups and UTES

Resident and non-resident members with EP 0055

Non-resident members 00556

Only ZEC entities

Taxable base at special tax rate 00559

Only SOCIMIs

Part of the taxable base for the tax period taxed at the general rate 00520

Part of the taxable base for the tax period taxed at 0% 00521

Income that does not limit the offsetting of taxable bases

Income corresponding to write-offs by agreement with creditors (Art. 26.1 LIS) 00545

Income corresponding to the reversal of losses due to impairment of securities representing equity or capital (DT 16.3 LIS). 00925

Income corresponding to the reversal of impairment losses (DT 16ª.8 LIS) 01509

Special regime for ships and shipping companies in the Canary Islands

Part of the taxable base arising from activities subject to the special regime, after the equalisation reserve 01576

Part of the taxable base arising from the performance of other activities, after the levelling reserve 01577

Type of tax 00558 23.00

Cooperative societies only

Full prior contribution 00560

	Increases	Decreases
Losses due to impairment under Article 13.1 of the Corporate Income Tax Law and provisions and expenses (Articles 14.1 and 14.2 of the Corporate Income Tax Law) referred to in Article 11.12 of the Corporate Income Tax Law (converted into tax)	00210	0
Application of the limit in Article 11.12 LIS to impairment losses under Article 13.1 LIS and provisions and expenses (Art. 14.1 and 14.2 LIS)	00408	01037

Income corresponding to write-offs by agreement with unrelated cooperative creditors (at the instalment level) (DA 8th Law 20/1990) 00593

Income corresponding to the reversal of impairments cooperatives (at the instalment level) (DT 16ª.8 LIS) 01510

Income corresponding to the reversal of losses due to impairment of securities representing equity interests in capital or equity, cooperatives (at the share level) (DT 16ª.3 LIS) 00932

Compensation of shares for losses of cooperatives (breakdown on page 22)................ 00561

	Increases	Decreases
Levelling reserve converted into shares (only entities under Article 101 LIS)................	01285	01286

Full amount prior to the levelling reserve 01331

Full tax liability 00562

Increase for failure to comply with the levelling reserve (Art. 105.6 LIS)................ 01038

Bonuses and deductions for double taxation. Adjusted positive tax liability

Allowance for income obtained in Ceuta and Melilla (Art. 33 LIS) 00567

Tax credits for the provision of services (Art. 34 LIS)................ 00568

Tax relief on income from sales of tangible assets produced in the Canary Islands (Art. 26 Law 19/1994) 00563

Bonus for income from sales of tangible assets produced in the Balearic Islands (DA 70.Five Law 31/2022) 00815

Tax relief for cooperative companies (Law 20/1990) 00566

Tax relief for entities engaged in the rental of housing (Chapter III Title VII LIS)................ 00576

Other allowances ....

Double taxation deductions (breakdown on pages 15 bis and 16):

Internal DI from previous periods applied in the financial year (Art. 30 RDLeg. 4/2004)................ 00570

Internal DI from previous periods applied in the financial year (DT 23ª.1 LIS) 01344

Internal DI generated and applied in the financial year (DT 23ª.1 LIS) 01280

International DI from previous periods applied in the financial year (art. 31 and 32 RDLeg. 4/2004) 0

International DI from previous periods applied in the financial year (art. 31 and 32 LIS)................ 00571

International tax information generated and applied in the current financial year (Articles 31 and 32 of the LIS) 00573

International tax transparency (Article 100.10 LIS)................ 00575

Internal intercompany transfer pricing at 5/10% (cooperatives)................ 00577

Tax relief for shipping companies in the Canary Islands (Article 76 of Law 19/1994)................ 00581

Adjusted positive tax base 00582

Settlement (IV)

Other deductions. Net tax liability

Tax support for investment and other deductions	00583		
Deduction DT 24.7 LIS and art. 42 RDLeg. 4/2004 (breakdown on page 16) DT deductions 24.1	00585		
LIS (breakdown on page 16)	00584		
Deductions to encourage certain activities (Chapter IV Title VI, DT 24ª.3 LIS and art. 27.3 first Law 49/2002) (breakdown on pages 17 and 18)	00588		
Deductions for foreign film productions (Art. 36.2 LIS) (breakdown on page 18 bis) Deductions for foreign film productions in the Canary Islands (Art. 36.2 LIS and DA 14ª Law 19/1994) (breakdown on page 18 bis)	01039		
	02314		
Deduction for investments and expenses incurred by port authorities (Art. 38 bis LIS) (breakdown on page 18 bis)	02315		
Deduction for donations to non-profit organisations (Law 49/2002) (breakdown on page 18 ter) Canary Islands investment deductions (breakdown on page 16)	00565		
Specific deductions for entities subject to regional regulations	00590		
Deductions excluded from the R&D&I limit (breakdown on page 19) Deduction for reversal of temporary measures DT 37ª.1	00399		
LIS (breakdown on page 19)	00082		
Deduction for reversal of temporary measures DT 37ª.2 LIS (breakdown on page 19)	01040		
Minimum net tax liability (Art. 30 bis LIS)	01041		***00619***
Net tax liability			***00592***

Tax liability for the year to be paid or refunded

	Paid to the entity		Charged by AIEs and UTEs	
Withholdings on income from movable capital	01785	64.79	0	
	01787		0	
Withholdings for urban property rentals Withholdings for capital gains attributed by entities in attribution of income	01789		0	
Withholdings for urban property leases attributed by entities in attribution of income .... Withholdings for items other than capital gains or urban property leases attributed by entities in attribution of income Withholdings and payments on account for IIC holdings	01791		0	
	01793		01794	
Withholdings on prizes from certain lotteries and bets	01795		01796	
Withholdings for other items NOT included in the previous boxes	00597		01797	
Total withholdings and payments on account	01798		01799	
	01766	64.79	***01784***	

	Status		D. Provincial taxes / Navarre (total) (breakdown on page 26)	
Tax liability for the year to be paid or refunded	***00599***	-64.79	***00600***	

Installment payments. Differential amount

1st instalment	00601		00602	
2nd instalment	00603		00604	
3rd instalment	00605		00606	
differential fee	***00611***	-64.79	***00612***	

Result of self-assessment

Increase due to loss of tax benefits from previous periods	00615		00616	
Increase due to non-compliance with SOCIMI requirements(**) Interest on arrears	00633		00642	
	00617		00618	

	TOTAL (+ r Provincial/Navarre)					
Payment of R&D&I deductions due to insufficient tax liability (option under Article 39.2 of the Corporate Income Tax Law)	01234		00083		01332	
Deductions for foreign film productions (Art. 39.3 LIS)	01892		01042		01333	
Credit for deductions for foreign film productions in the Canary Islands (Art. 39.3 LIS and DA 14ª Law 19/1994)	01319		01893		01881	
Discrepancy in administrative criteria for certain cases of corrective self-assessment that should not be included in other boxes	00031		00032		00466	

Result of self-assessment	***01586***	-64.79

(**) Failure to comply with requirements or taxation under another regime before the 3-year period of permanence (Art. 9.1 Law 11/2009)

Corrective

	Status		Provincial / Navarre (total)	
Amount to be paid as a result of the processing of previous self-assessments or administrative settlements corresponding to the 2024 tax period	01578		01583	
Refund agreed by the Tax Agency as a result of the processing previous self-assessments or administrative settlements corresponding to the 2024 tax period	01584		01585	
result	***00621***	-64.79	***00622***	

Adjustment

Correction	***00866***	

Option to split in cases of change of residence *(Art. 19.1 LIS)*

	Status		D. Provincial taxes / Navarre	
Amount included in the tax base	01588		02480	
Tax debt resulting from the split Art. 19.1 LIS 1(st) instalment	02481		02482	
	02483		02484	
Result of self-assessment including the 1st instalment under Article 19.1 LIS	***02485***		***02486***	
Corrective				
Result of self-assessment including the 1st instalment under Article 19.1 LIS from a previous self-assessment or administrative assessment corresponding to the 2024 tax period	02487		02488	
Result including the 1st instalment under Article 19.1 LIS	***02489***		***03242***	

Conversion of deferred tax assets into receivables from the tax authorities (art. 130 LIS)

Credit for conversion of deferred tax assets into receivables from the tax authorities (Art. 130 LIS) .... Compensation for conversion of deferred tax assets into receivables from the tax authorities (Art. 130 LIS) ....

Correction

	TOTAL (+ r Provincial/Navarre status)	Status	Provincial taxes/Navarre (totals) (breakdown on page 26)
	00150	01020	01043
Correction	00506	01021	01044

Correction: Refund agreed/offset .... Result of conversion of AID after adjustment: Credit .... Result of conversion of AID after adjustment: Offset Result of conversion of AID after adjustment: To be paid......

TOTAL (+ r Regional/Navarre)	State	Provinces / Navarre (totals) (breakdown on page 26)
03243	03244	03245
03317	03318	03319
03320	02490	02491
02492	02493	02494

Details of negative tax base compensation

Base compensation for 1997 ....
Base compensation for 1998 ....
Base compensation for 1999 ....
Base compensation year 2000 ....
Base compensation for year 2001 ....
Base compensation for year 2002 ....
Base compensation for year 2003 ....
Base compensation for year 2004 ....
Base compensation for year 2005 ....
Base compensation for year 2006 ....
Base compensation for 2007 ....
Base compensation for 2008 ....
Base compensation for 2009 ....
Base compensation for 2010 ....
Base compensation for 2011 ....
Base compensation for 2012 ....
Base compensation for 2013 ....
Base compensation for 2014 ....
Base compensation for 2015 ....
Base compensation for 2016 ....
Base compensation for 2017 ....
Base compensation for 2018 ....
Base compensation for 2019 ....
Base compensation for 2020 ....
Base compensation for 2021 ....
Base compensation for 2022 ....
Base compensation for 2023 ....
Base compensation for year 2024(*) .... ***Total*** Base
compensation for year 2024 ....

00640	00641	00548
00643	00644	00645
00646	00647	00648
00649	00650	00651
00652	00653	00654
00655	00656	00657
00658	00659	00660
00661	00662	00663
00664	00665	00666
00667	00668	00669
00743	00747	00748
00275	00276	00277
00608	00609	00610
00704	00705	00706
00013	00014	00015
00725	00726	00727
00534	00535	00536
00607	00675	00699
01045	01046	01047
01519	01520	01521
01592	01593	01594
01825	01826	01827
02193	02194	02195
00194	00195	00196
00151	00152	00164
00896	00897	00898
00009 248,941.30	00010	00020 248,941.30
02316	02317	02318
00670 248,941.30	***00547***	***00671*** 248,941.30
01048 1,415,655.27		01049 1,415,655.27

(*) This row should only be completed if the entity has negative tax bases for another tax period also beginning in 2024, but less than 12 months and prior to the declared financial year.

Special regime for ships and shipping companies in the Canary Islands: breakdown of compensation for negative tax bases

Special tax base compensation for 2021 .... Tax base compensation for other activities for 2021 ..... Special tax base compensation for 2022 .... Compensation for taxable base for other activities in 2022 ..... Compensation for special taxable base in 2023 .... Tax base compensation for other activities in 2023 ..... Special tax base compensation for 2024(*) .... Tax base compensation for other activities in 2024(*) ... ***Subtotal of special tax base compensation ...... Subtotal of compensation for taxable base for other activities Total*** ....

Special tax base offset for 2024 .... Tax base offset for other activities for 2024 .....

Pending application at the beginning of the period/generated during the period	Applied in this settlement	Pendingapplicablein future periods
00168	00172	00173
00175	00176	00177
00178	00179	00198
00202	00214	00215
00987	00988	00989
01010	01177	01200
00033	00047	00091
00092	00097	00098
01886	***01887***	***01888***
01889	***01890***	***01891***
00216	***00243***	***00265***
00266		00267
00290		00344

(*) This row should only be completed if the entity has negative tax bases for another tax period also beginning in 2024, but less than 12 months and prior to the declared financial year.

Internal double taxation deductions RDLeg. 4/2004

Internal DI from previous years:	Pending deduction		Tax rate for generation period		2024 Pending deduction		Applied in this settlement		Pending application in future periods	
Internal DI 2008	00104		00105		00846		00847		00848	
Internal DI 2009	00106		00107		00282		00283		00284	
Internal DI 2010	00108		00109		00702		00703		00707	
Internal DI 2011	00110		00111		00071		00187		00300	
Internal DI 2012	00112		00113		00025		00026		00027	
Internal DI 2013	00114		00115		00714		00715		00716	
Internal DI 2014	00735		00920		00736		00737		00738	
Total	**00116**				**00117**		**00570**		**00118**	
Tax rate 2024			00103							

Internal double taxation deductions (DT 23ª.1 LIS)

Internal DI from previous years:	Pending deduction		Tax rate for period of accrual		2024 Pending deduction		Applied in this settlement		Pending application in future periods	
Internal DT 2015	00101		00102		001		00120		00121	
Internal DT 2016	00122		00123		00124		00125		00126	
Internal DT 2017	01595		01596		01597		01598		01599	
Internal DT 2018	01828		01829		01830		01831		01832	
Internal IRR 2019	02196		02197		02198		02199		02200	
Internal DI 2020	02319		02320		02321		02322		02323	
Internal DI 2021	00199		00203		00204		00205		00206	
Internal DI 2022	00394		00436		00437		00438		02076	
Internal DI 2023	01270		01271		01299		01318		01360	
Internal DI 2024(*)	00467		00586		00259		00260		00261	
Total	**01342**				**01343**		**01344**		**01345**	
Tax rate 2024			00103							

	Deduction generated		Applied in this settlement		Pending application in future periods	
Internal DI 2024	00127		00128		00129	
Total	**01346**		**01280**		**01347**	

(*) This row should only be completed if the entity has deductions pending application corresponding to a previous tax period beginning in 2024.

International double taxation deductions RDLeg. 4/2004

International DI previous years:	Pending deduction		Tax rate for period of generation		2024 Pending deduction		Applied in this settlement		Pending application in future periods	
International DI 2005	00153		00728		00637		00638		00639	
International DI 2006	00154		00729		00849		00894		00197	
International DI 2007	00155		00730		00285		00286		00287	
International DI 2008	00156		00731		00825		00826		00827	
International DI 2009	00157		00732		00001		00002		00003	
International DI 2010	00158		00733		00028		00029		00030	
International DI 2011	00159		00734		00717		00718		00719	
International DI 2012	00720		00721		00722		00723		00724	
International DI 2013	00739		00921		00740		00741		00742	
International DI 2014	00134		00926		00135		00136		00137	
Total	**00160**				**00161**		**00572**		**00162**	
Tax rate 2024			00103							

International double taxation deductions LIS

International DI from previous years:	Pending deduction	Tax rate for the period in which the	2024 Pending deduction	Applied in this settlement	Pending application in future periods
International IT 2015	01054	01050	0105	01052	01053
International IT 2016	01348	01349	01350	01351	01352
International IT 2017	01770	01771	01772	01773	01774
International DI 2018	01833	01834	01835	01836	01837
International DI 2019	02201	02202	02203	02204	02205
International DI 2020	02324	02325	02326	02327	02328
International DI 2021	00207	00208	00209	00212	00213
International DI 2022	00490	00491	00492	00493	00620
International DI 2023	01361	01362	01457	01472	01505
International DI 2024(*)	01013	00254	00255	00258	00288
Total	**00131**		**00132**	**00571**	**00133**
Tax rate 2024					
International withholding tax 2024:		00103			

	Deduction generated	Applied in this settlement	Pending application in future periods
Legal DI: Tax borne by the taxpayer (Art. 31 LIS)	00163	00165	00166
Economic DI: Dividends and participations in profits (art. 32 LIS)	00167	00169	00170
Total 2024	***00171***	***00573***	***00174***

(*) This row should only be completed if the entity has deductions pending application corresponding to a previous tax period beginning in 2024.

Deductions under transitional provision 24.7 of the Corporate Income Tax Law and Article 42 of Royal Decree-Law 4/2004

	Joint limit	Year limit	Pending/generated deduction	Applied in this settlement	Pending application in future periods
Deduction under Article 42 of Royal Legislative Decree 4/2004 2009		2023	00022	00023	
		2024	00040	00041	00042
Deduction under Article 42 of Royal Decree-Law 4/2004 2010		2025	00138	00139	00140
		2026	00141	00142	00143
Deduction under Article 42 of Royal Decree-Law 4/2004 2011		2027	00188	00189	00190
		2028	00803	00804	00805
Deduction under Article 42 of Royal Legislative Decree 4/2004 2012		2029	01055	01056	01057
Deduction under Article 42 of Royal Legislative Decree 4/2004 2013		2030	00700	00708	00709
Deduction DT 24ª.7 LIS 2017	25 / 50	2031/32	01353	01354	01355
Deduction DT 24ª.7 LIS 2018		2032	01775	01776	01777
Deduction DT 24.7 LIS 2019		2033	01838	01839	01840
Deduction DT 24.7 LIS 2020		2034	02206	02207	02208
Deduction DT 24.7 LIS 2021		2035	02329	02330	02331
Deduction DT 24.7 LIS 2022		2036	00249	00252	00253
DT deduction 24.7 LIS 2023		2037/38	00696	00697	00710
Deduction DT 24.7 LIS 2024(*)		2038	01515	01522	01571
Deduction DT 24.7 LIS 2024		2038	00289	00291	00292
Total			***00841***	***00585***	***00843***

(*) Only to be completed if you have deductions pending application corresponding to a previous tax period beginning in 2024.

Deductions under transitional provision 24.1 of the Corporate Income Tax Law

	Joint limit	Pending/generated deduction	Applied in this settlement	Pending application in future periods
2019: Accrual		00749	00750	
2020: Accrual		00752	00753	00754
2021: Accrual		00755	00756	00757
2022: Accrual		00758	00759	00760
2023: Accrual	35%	00761	00762	00763
2024(*) : Accruals		00744	00745	00746
2024: Accruals		00779	00783	00784
Total		***00764***	***00584***	***00765***

(*) Only to be completed if you have deductions pending application corresponding to a previous tax period beginning in 2024.

Deductions to encourage certain activities(***) (Chapter IV, Title VI, DT 24ª.3 LIS and Article 27.3, first paragraph, Law 49/2002)

Deductions generated in previous periods

	Joint limit	Annual limit	Pending/generated deduction	Applied in this settlement	Pending application in future periods
2006: Total deductions Chapter IV Title VI Law 43/95 and RDLeg. 4/2004		2021/22(**)	00061	00498	
2007: Total deductions Chapter IV Title VI Law 43/95 and RDLeg. 4/2004		2022/23(**)	00472	00473	00478
2008: Total deductions Chapter IV Title VI Law 43/95 and RDLeg. 4/2004		2023/24(**)	00180	00181	00182
2009: Sum of deductions Chapter IV Title VI Law 43/95 and RDLeg. 4/2004		2024/25(**)	00531	00532	00533
2010: Sum of deductions Chapter IV Title VI Law 43/95 and RDLeg. 4/2004		2025/26(**)	00945	00946	00947
2011: Sum of deductions Chapter IV Title VI Law 43/95 and RDLeg. 4/2004		2026/27(**)	00960	00961	00962
2012: Sum of deductions Chapter IV Title VI Law 43/95 and RDLeg. 4/2004		2027/28(**)	00183	00185	00186
2013: Total deductions Chapter IV Title VI Law 43/95 and RDLeg. 4/2004 (except R&D&I)		2028/29	00966	00967	00968
2013: Research and development (CT)		2031	00457	00458	00459
2013: Technological innovation (IT)		2031/32	00460	00461	00462
2014: Total deductions Chapter IV Title VI Law 43/95 and RDLeg. 4/2004 (except R&D&I)		2029/30	01063	01064	01065
2014: Research and development (CT)		2032	01066	01067	01068
2014: Technological innovation (IT)		2032	01069	01070	01071
2015: Total deductions Chapter IV Title VI Law 43/95, RDLeg. 4/2004 and LIS (except R&D&I and TAP)		2030/31	02294	02295	02296
2015: Research and development (CT)		2033/34	00986	00810	00507
2015: Technological innovation (IT)		2033/34	00557	00591	00594
2015: Investments in West Africa and advertising and publicity expenses (Art. 27 bis Law 19/1994) (TAP)		2030/31	02081	02082	02083
2016: Total deductions under Chapter IV, Title VI of Law 43/95, RDLeg. 4/2004 and LIS (except R VI of Law 43/95, Royal Legislative Decree 4/2004 and LIS (except R&D&I and TAP)		2031	02297	02298	02299
2016: Research and development (CT)	25	2034	01617	01618	01619
2016: Technological innovation (IT)		2034	01620	01621	01622
2016: Investments in West Africa and advertising and publicity expenses (Art. 27 bis Law 19/1994) (TAP)		2031	02084	02085	02086
2017: Total deductions Chapter IV Title VI Law 43/95, RDLeg. 4/2004 and LIS (except R&D& VI Law 43/95, RDLeg. 4/2004 and LIS (except R&D&I and TAP)		2032	02300	02500	02087
2017: Research and development (CT)		2035	01850	01851	01852
2017: Technological innovation (IT)		2035/36	01853	01854	01855
2017: Investments in West Africa and advertising and publicity expenses (Art. 27 bis Law 19/1994) (TAP)		2032/33	02088	02089	02090
2018: Total deductions Chapter IV Title VI Law 43/95, RDLeg. 4/2004 and LIS (except R&D&I and TAP)		2033	02091	02092	02093
2018: Research and development (CT)		2036/37	02221	02222	02223
2018: Technological innovation (IT)		2036/37	02224	02225	02226
2018: Investments in West Africa and advertising and publicity expenses (Art. 27 bis Law 19/1994) (TAP)		2033/34	01916	01917	01918
2019: Total deductions under Chapter IV, Title VI of Law 43/95, RDLeg. 4/2004 and LIS (except R VI of Law 43/95, Royal Legislative Decree 4/2004 and LIS (except R&D&I and TAP)		2034/35	02094	02095	02096
2019: Research and development (CT)		2037/38	02356	02357	02358
2019: Technological innovation (IT)		2037/38	02359	02360	02361
2019: Investments in West Africa and advertising and publicity expenses (Art. 27 bis Law 19/1994) (TAP)		2034/35	01919	01920	01921
2020: Total deductions Chapter IV Title VI Law 43/95, RDLeg. 4/2004 and LIS (except R&D&I and TAP)		2035	02097	02098	02099
2020: Research and development (R&D)		2038/39	00228	00229	00230
2020: Technological innovation (IT)		2038/39	00234	00235	00236
2020: Investments in West Africa and advertising and publicity expenses (Art. 27 bis Law 19/1994) (TAP)		2035/36	01922	01923	01924
2021: Total deductions under Chapter IV, Title VI of Law 43/95, RDLeg. 4/2004 and LIS (except R VI Law 43/95, RDLeg. 4/2004 and LIS (except R&D&I and TAP)		2036	02145	02146	02448
2021: Research and development (CT)		2039/40	00780	00781	00782
2021: Technological innovation (IT)		2039/40	00786	00787	00788
2021: Investments in West Africa and advertising and publicity expenses (Art. 27 bis Law 19/1994) (TAP)		2036/37	01925	01926	01927
2022: Total deductions Chapter IV Title VI Law 43/95, RDLeg. 4/2004 and LIS (except R&D&I and TAP)		2037	01848	01849	01873
2022: Research and development (CT)		2040/41	01874	01875	01876
2022: Technological innovation (IT)		2040/41	01894	01895	01896
2022: Investments in West Africa and advertising and publicity expenses (Art. 27 bis Law 19/1994) (TAP)		2037	01897	01898	01899
2023: Total deductions Chapter IV Title VI Law 43/95, RDLeg. 4/2004 and LIS (except R&D&I and TAP)		2038/39	00293	00406	00407
2023: Research and development (CT)		2041	00419	00468	00527
2023: Technological innovation (IT)		2041/42	00540	00542	00595
2023: Investments in West Africa and advertising and publicity expenses (Art. 27 bis Law 19/1994) (TAP)		2038/39	00870	00880	00881
2024(*) : Total deductions under Chapter IV, Title VI of Law 43/95, Royal Legislative Decree 4/2004 and LIS (except R&D&I and TAP)		2039/40	02449	02450	02461
2024(*) : Research and development (CT)		2042/43	01363	01364	01365
2024(*) : Technological innovation (IT)		2042/43	01366	01367	01368
2024(*) : Investments in West Africa and advertising and publicity expenses (Art. 27 bis Law 19/1994) (TAP)		2039/40	01928	01929	01930
2024: Deferral of deduction. Chapter IV, Title VI, Law 43/95, Royal Legislative Decree 4/2004 (DT 24ª.3 LIS) and LIS		2039/40	00828	00829	00830

(*) Only to be completed if you have deductions pending application corresponding to a previous tax period beginning in 2024.
(**) Except for deductions for research and development and technological innovation, which may be applied in tax periods ending in the 18 immediate and successive years, or unless the provision contained in Article 39.1, paragraph three, of the LIS applies.

(***) Except deductions for foreign film productions (Art. 36.2 LIS) which are declared in boxes [01039] and, where applicable, in box [01042] on page 14 bis.

Deductions to encourage certain activities(***) (Chapter IV Title VI, DT 24ª.3 LIS and Article 27.3 first Law 49/2002)

Deductions generated in the tax period

	Joint limit	Annual limit	Pending/generated deduction		Applied in this settlement		Pendingapplication in future periods	
2024: Research and development (CT)	5% / 50	2042/43	0		0		0080	
2024: Technological innovation (IT)		2042/43	00096		00698		00713	
2024: Producer: Spanish film productions (PC)		2039	00807		00808		00809	
2024: Financier: Spanish film productions (FPC)		2039	02462		02463		02464	
2024: Producer: live performing arts and musical shows (EV)		2039/40	01075		01076		01077	
2024: Funder: live performing arts and musical shows (FEV)		2039/40	02455		02456		02457	
2024: Tax deduction for job creation for workers with disabilities (CE)		2039	00795		00796		00797	
2024: Company contributions to company social security schemes allocated to employees (CPS)		2039/40	00792		00793		00794	
2024: Deduction for investment of profits (IB)		2039/40	00549		00888		00889	
2024: Expenditure and investments of forestry companies (SF)		2039/40	01369		01370		01371	
2024: Investments in West Africa and advertising and publicity expenditure and advertising (Art. 27 bis Law 19/1994) (TAP)		2039/40	02190		02191		02192	

Additional information on Spanish film productions and live shows

Taxpayers participating in the financing of Spanish film productions and live performing arts and musical shows (Articles 36.1, 36.3 and 39.7 of the Corporate Income Tax Law) shall then enter the tax identification number of the taxpayer producing the production or show.

	Taxpayer 1	Taxpayer 2	Third taxpayer	Taxpayer 4	Taxpayer 5	Taxpayer 6
Tax ID Number						

Deductions relating to programmes supporting events of exceptional public interest (Art. 27.3, first paragraph, Law 49/2002)

	Joint limit	Annual limit	Pending/generated deduction		Applied in this settlement		Pendingapplication in future periods	
2024: Alicante 2021. Start of Round the World Sailing Race (A21)	25	2039/40	02365		02366		02367	
2024: Plan to promote opera in Calle del Teatro Real (FO)		2039/40	02371		02372		02373	
2024: 9th Centenary of the Reconquest of Sigüenza (CRS)		2039/40	00352		00353		00354	
2024: 50th anniversary of the death of Clara Campoamor. 90 years of the beginning of full democracy (CC)		2039/40	00425		00428		00429	
2024: New Goals II (NMII)		2039/40	00433		00434		00435	
2024: Inclusive Sports Programme II (DI2)		2039/40	00522		00523		00537	
2024: Andalusia Valderrama Masters 2022/2024 (AVM22)		2039/40	02458		02459		02460	
2024: Bicentennial of the National Police (PN)		2039/40	00874		00875		00877	
2024: 2030 Plan to Support Grassroots Sport (P30)		2039/40	00902		00906		01870	
2024: Women's Universe III (UM3)		2039/40	01914		00955		00956	
2024: Preparation programme for Spanish athletes for the 2024 Paris Games (P24)		2039/40	00957		01087		01088	
2024: 100th anniversary of the death of Joaquín Sorolla (JS)		2039/40	01089		01110		01141	
2024: 20th anniversary of Primavera Sound (PS)		2039/40	01142		01144		01145	
2024: Centenary of the birth of Victoria de los Ángeles (VA)		2039/40	01146		01150		01151	
2024: Commemoration of the 50th anniversary of the death of the artist Spanish Pablo Picasso (50P)		2039/40	01152		01153		01154	
2024: Everyone Against Cancer (TC)		2039/40	01155		01156		01157	
2024: Santiago Ramón y Cajal Research Year 2022 (RC)		2039/40	01871		01180		01195	
2024: Lebaniego Jubilee Year 2023-2024 (L23)		2039/40	01197		01207		01208	
2024: 7th UNWTO World Conference on Wine Tourism 2023 (7TE)		2039/40	01220		01221		01222	
2024: Caravaca de la Cruz 2024. Jubilee Year (C24)		2039/40	01223		01229		01232	
2024: Bicentennial of the Ateneo de Madrid (BA)		2039	01233		01235		01236	
2024: Barcelona Equestrian Challenge (4th Edition) (BE4)		2039	01237		01238		01239	
2024: 200th Anniversary of Passeig de Grácia (PG)		2039	01261		01262		01263	
2024: Reconstruction of the historic indoor diving pool Club Natació Barcelona (CNB)		2039/40	01264		01265		01266	
2024: ALIMENTARIA 2022 and HOSTELCO 2022 (AH)		2039/40	01267		01268		01269	
2024: Barcelona Music Lab. The future of music (ML)		2039/40	01272		01273		01274	
2024: South Summit 2022-2024 (SS)		2039/40	01281		01282		01283	
2024: Opening of the Royal Collections Gallery (GC)		2039/40	01900		01901		01902	
2024: Centenary of Hockey 1923-2023 (CH)		2039/40	01903		01904		01976	
2024: EN PLAN BIEN Programme (EPB)		2039/40	01907		01908		01999	
2024: Ryder Cup 2031 (RC31)		2039/40	02026		02027		02028	
2024: Barcelona Open-Conde de Godó Trophy (OB)		2039/40	02029		02030		02031	
2024: 125th anniversary of the Real Club de Tenis Barcelona (TB)		2039/40	02032		02033		02034	
2024: 750th anniversary of the Consolat del Mar (CM)		2039/40	02035		02036		02037	
2024: Congress of the International Union of Architects (UIA)		2039/40	02038		02039		02040	
2024: Sónar International Festival of Music, Creativity and Technology (FIS)		2039/40	02041		02042		02043	
2024: 37th America's Cup Barcelona (CAB)		2039/40	02044		02053		02054	
2024: "RETO DE" sports programme (RD)		2039/40	02055		02058		02280	
2024: Manifesta 15 Barcelona Biennial (BM15)		2039/40	02284		02285		02286	
2024: 60th anniversary of the Porta Ferrada Festival (PF)		2039/40						
2025(****): Other deductions relating to programmes supporting events of exceptional public interest		2039/40						
Total deductions relating to programmes supporting events of exceptional public interest			00088 / 00634		00635		00636	
Total			**01683 / 00831**		**00588**		**00832**	

(****) Programmes starting in 2024: This row should only be completed if the entity has a tax period that does not coincide with the calendar year and has incurred expenses eligible for deduction from 2025 onwards.

Deduction for investments and expenses incurred by port authorities (Art. 38 bis LIS)

Generation exercise	Pending/generated deduction	Applied in this settlement	Pending application in future periods
2020	01284	01287	01288
2	01289	01290	01291
20	01292	01293	01294
2023	01295	01296	01297
2024(*)	02312	02313	02353
2024	00297	00298	00299
Total	**01298**	**02315**	**01304**

(*) Only to be completed if you have deductions pending application corresponding to a previous tax period that began in 2024.

Deductions for foreign film productions (Art. 36.2 LIS)

Fiscal year of generation	Pending/generated deduction	Applied in this settlement	Amount paid due to insufficient tax liability	Pending application in future periods
2015	01931	01932	01933	01937
2	01938	01939	01940	01941
2	01942	01943	01944	01945
2	01946	01947	01948	01949
2019	02109	02110	02111	02112
20	02128	02129	02130	02131
2021	02132	02133	02134	02135
2022	02136	02137	02138	02139
2023	02140	02141	02142	02143
2024(*)	02354	02355	02437	02443
2024	00315	00316	00319	00320
Total	**02144**	**01039**	**01892**	**02147**

(*) Only to be completed if you hav tions pending application corresponding to a previous tax period beginning in 2024.

Deductions for foreign film productions in the Canary Islands (Art. 36.2 LIS and DA 14ª Law 19/1994)

Fiscal year of generation	Deduction pending/generated	Applied in this settlement	Amount paid due to insufficient funds	Pending application in future periods
2015	02148	02149	02150	02151
2	02152	02153	02154	02155
2	02156	02157	02158	02159
2	02160	02161	02162	02163
2019	02164	02165	02166	02167
20	02168	02169	02170	02171
2021	02172	02173	02174	02175
2022	01309	01310	01311	01312
2023	01313	01314	01315	01316
2024(*)	02445	02466	02467	02468
2024	00349	00350	00366	00367
Total	**01317**	**02314**	**01319**	**01322**

(*) Only to be completed if you have deductions pending application corresponding to a previous tax period beginning in 2024.

Deduction for reversal of temporary measures (DT 37ª.1 LIS)

	Deduction base	Amount generated/pending at	Amount applied	Amount outstanding
2015	01166	01167	01437	01169
2016	01438	01439	01440	01441
2017	01442	01443	01444	01445
2018	01721	01722	01723	01724
2019	01953	01954	01955	01956
2020	02230	02231	02232	02233
2021	02383	02384	02385	02386
2022	01082	01083	01084	01085
2023	01377	01378	01379	01380
2024(*)	02701	02702	02703	02704
2024	00899	00901	00904	00905
Total	***01170***	***01171***	***01040***	***01173***

(*) Only to be completed if you have deductions pending application corresponding to a previous tax period beginning in 2024.

Deduction for reversal of temporary measures (DT 37ª.2 LIS)

	Deduction base	Amount generated/pending at	Amount applied	Amount outstanding
2015	01178	01179	01446	01181
2016	01447	01448	01449	01450
2017	01451	01452	01453	01454
2018	01725	01726	01727	01728
2019	01957	01958	01959	01960
2020	02234	02235	02236	02237
2021	02387	02388	02389	02390
2022	01086	02477	02478	02479
2023	01381	01382	01383	01384
2024(*)	02705	02706	02707	02708
2024	00929	00992	02070	02071
Total	***01182***	***01183***	***01041***	***01185***

(*) Only to be completed if you have deductions pending application corresponding to a previous tax period beginning in 2024.

R&D&I deductions excluded from the limit. Option under Article 39.2 of the Corporate Income Tax Law (**)

	Pending/generated deduction	Reduced deduction	Applied in this settlement	Amountcredited due to insufficient tax
2013: Research and development (CTE)	00918	00919	00574	00580
2013: Technological innovation (ITE)	00589	00976	00977	00978
2014: Research and development (CTE)	00822	00823	00824	00231
2014: Technological innovation (ITE)	00232	00233	00850	00851
2015: Research and development (CTE)	01123	01124	01125	01126
2015: Technological innovation (ITE)	01127	01128	01129	01130
2016: Research and development (CTE)	01426	01427	01428	01429
2016: Technological innovation (ITE)	01430	01431	01432	01433
2017: Research and development (CTE)	01710	01711	01712	01713
2017: Technological innovation (ITE)	01714	01715	01716	01717
2018: Research and development (CTE)	01968	01969	01970	01971
2018: Technological innovation (ITE)	01972	01973	01974	01975
2019: Research and development (CTE)	02245	02246	02247	02248
2019: Technological innovation (ITE)	02249	02250	02251	02252
2020: Research and development (CTE)	02391	02392	02393	02394
2020: Technological innovation (ITE)	02395	02396	02397	02398
2021: Research and development (CTE)	01090	01091	01092	01093
2021: Technological innovation (ITE)	01094	01095	01096	01097
2022: Research and development (CTE)	01385	01386	01387	01388
2022: Technological innovation (ITE)	01389	01390	01391	01392
2023: Research and development (CTE)	02709	02710	02757	02758
2023: Technological innovation (ITE)	02759	02760	02762	02763
2024(*) Research and development (CTE)......	02072	02073	02074	02075
2024(*) Technological innovation (ITE)	02220	02277	02278	02279
Total	***00517***	***00081***	***00082***	

Additional information for calculating

Research and development expenses for th 00814

Business group (only for entities that have marked code 00039 in the declaration)

Annual amount of the deduction for research and development expenses applied or paid by the rest of the group 01935

Annual amount of the deduc for expenses on technological innovation activities applied or paid by the rest of the group ... 00130

(*) This row should only be completed if the entity has deductions pending application corresponding to a previous tax period beginning in 2024.

(**) Among other requirements, at least one year must have elapsed since the end of the tax period in which the deduction was generated, without the deduction having been applied.

Limitation on the deductibility of financial expenses. Art. 16 LIS (excluding those referred to in Arts. 15 g), h) and 15 bis LIS)

Limit under Article 16.5 and/or 83 of the Corporate Income Tax Law

a) Financial expenses for the tax period arising from debts for the acquisition of affected holdings under Article 16.5 and/or 83 LIS (no sign)			01240	
b) Additional limit on the deduction of financial expenses (Art. 16.5 and/or 83 LIS) (no sign)	01241			
c1) Financial expenses for the tax period deductible after application of the limit under art. 16.5 and/or 83 LIS (≤ [b], [a=c1+c2], ≥ 0)			0124	
c2) Financial expenses for the tax period not deductible after application of the limit under Art. 16.5 and/or 83 LIS (=[a- c1], ≥ 0)			01243	
d) Financial expenses pending deduction in previous periods affected by Art. 16.5 and/or 83 LIS, deductible after this limit ([b≥c1+d],≥ 0]			01244	

Limit art. 16.1 and 16.2 LIS

e) Financial expenses for the tax period not affected by Article 16.5 and/or 83 LIS (without sign)			01245	380,078.20
f) Financial expenses for the tax period (= [c1+e])			01246	380,078.20
g) Financial income for the tax period derived from the transfer of own capital to third parties	01247	185.89		
h) Net financial expenses for the tax period (= [f-g])			01248	379,892.31
i) Limit on the deduction of net financial expenses (= 30%* [i1-i2-i3-i4+i5-i6]	01249	-302,301.89		
i1) Operating result (same sign as Profit and Loss Account)	01250	-1,019,652.34		
i2) Depreciation of fixed assets (same sign as Profit and Loss Account)	01251	-11,979.36		
i3) Allocation of subsidies for non-financial fixed assets and others (same sign as Profit and Loss Account)	01252			
i4) Impairment and result from disposals of fixed assets (same sign as Profit and Loss Account)	01253			
i5) Financial income from equity investments (same sign as Profit and Loss Account)	01254			
i6) Income, expenses or rents that form part of operating profit but are not included in the tax base	02368			
j) Addition for operating profit limit not applied in the previous five financial years	01255			
k) Total limit on the deduction of net financial expenses, in any case, 1 million euros if the limit on the deduction of net financial expenses plus the addition of the limit set out in letter j) is less than 1 million	02369	1,000,000		
l1) Deductible net financial expenses for the tax period ([h=l1+l2],≥ 0)			01256	379,892.31
l2) Non-deductible net financial expenses for the tax period (=[h - l1],≥ 0)			01257	
m) Financial expenses pending deduction in previous tax periods affected by Art. 16.5, and/or 83 LIS deductible after applying the two limits (≤ [d],≥ 0)			01258	
n) Net financial expenses pending deduction from previous tax periods not affected by Art. 16.5 and/or 83 LIS applied			01259	
Total non-deductible financial expenses for the tax period (= [c2+l2])			**01260**	

Limitation on the deductibility of financial expenses. Financial expenses pending deduc

Fiscal year of generation	Pending application at the beginning of the period: Due to limits 16.5 and 83 LIS		Remaining		Applied in this settlement		Pending application in future periods: Due to limits 16.5 and 83 LIS		Remaining	
2012			01188		01189				01191	
2013			01193		01194				01196	
2014			01198		01199				01201	
2015	0120		01203		01204		01205		01206	
20	0146		01463		01209		01210		01211	
2017	01736		01737		01464		01465		01466	
2018	01977		01978		01738		01739		01740	
2019	02253		02254		01979		01980		01981	
20	02399		02400		02255		02256		02257	
2021	01098		01099		02401		02402		02403	
2022	01393		01394		01100		01101		01102	
2023	02764		02765		01395		01396		01397	
2024(*)	02370		02409		02766		02767		02768	
2024(**)					02438	379,892.31	02442		02444	
Total	**01212**		**01213**		**01214**	379,892.31	**01215**		**01216**	

(*) Only to be completed if the entity has outstanding financial expenses for another tax period beginning in 2024, but less than 12 months and prior to the one declared. (**) Only to be completed if the entity has outstanding financial expenses, accrued in the same tax period, deductible in future tax periods.

Pending addition due to operating profit limit not applied

Generation exercise	Amount generated. Pending application at the beginning of the period		Applied in this settlement		Pending application in future periods	
2019	01982		01983			
20	02258		02259		02260	
20	02404		02405		02406	
20	01103		01104		01105	
2023	0		01399		01400	
2024(*)	02769		02770		02772	
2024(**)	02447		02465		02972	
Total	**00538**		**00539**		**00546**	

(*) Only to be completed if the entity has an outstanding addition due to an operating profit limit not applied for another tax period beginning in 2024, but less than 12 months and prior to the one declared. (**) Only to be completed if the entity has an outstanding addition due to an operating profit limit not applied, generated in the same tax period, applicable in future tax periods.

Details of adjustments to the profit and loss account (excluding adjustments for corporation tax and supplementary tax) (mandatory for all adjustments on pages 12 and 13)

	Future increases		Future decreases	
Balance pending temporary corrections at the beginning of the financial year	02305		02306	
Adjustments to the profit and loss account for the financial year	**Increases**		**Decreases**	
Permanent corrections (excluding corrections for income tax and corporation tax)	02301		02302	
Temporary adjustments originating in the financial year	02303		02304	
Temporary adjustments originating in previous years	02307		02308	
Total	***00417***		***00418***	
	Future increases		**Future decreases**	
Balance pending temporary corrections at year-end	02309		02310	

Capitalisation reserve

	Right to reduce the B.I. generated in the period/pending application at the beginning of the period		BI reduction applied		BI reduction pending application in future periods	
2022	01106		01107			
2023	01401		01402		01403	
2024(*)	02773		02774		02775	
2024	00441		00452		00453	
Total	***01137***		***01032***		***01139***	

Capitalisation reserve allocated during the financial year 01140

(*) Only to be completed if the entity has reserves pending integration in a previous tax period beginning in 2024.

Levelling reserve

Reduction in taxable base

Generation year	Amount of reduction in taxable income in the period/pending addition at the beginning of the period		Amount added to the tax base in the period		BI amount included in the return due to non-compliance with requirements		Amount pending to be added in future periods	
2019	02238		02239		01603			
2020	02410		02411		01604		02412	
2021	01109		01730		01605		01111	
2022	01406		01404		01405		01407	
2023	02776		02777		02778		02779	
2024(*)	00454		00455		00456		00463	
2024	01034						01731	
Total	***01147***		***01033***		***01606***		***01149***	

(*) Only to be completed if the entity has reductions pending integration corresponding to a previous tax period beginning in 2024.

Allocation to the reserve

Fiscal year of generation	Amount of reserve to be allocated		Amount of reserve allocated		Amount of reserve pending allocation		Reserve available	
2019	01964		01965		01966		01967	
2020	02241		02242		02243		02244	
2021	02413		02414		02415		02416	
2022	01112		01113		01114		01115	
2023	01872		01410		01411		01412	
2024(*)	02780		02782		02783		02784	
2024	00464		00469		00470		00471	
Total	***01158***		***01159***		***01160***		***01161***	

(*) Only to be completed if the entity has reserves pending integration corresponding to a previous tax period beginning in 2024.

Allocation of results

Distribution basis

Losses and gains	00650	
Remaining balance	00651	
Reserves	00652	
Total	***00653***	

Application

To reserves	00654	
Capitalisation reserve	01270	
Levelling reserve	01271	
Other reserves	01522	
Interest on capital contributions (Cooperatives)	00655	
To dividends	00656	
To O.S. allocation (savings banks and banking foundations)	00658	
To mandatory reserve fund (cooperatives)	00091	
To voluntary allocations Education and promotion fund (cooperatives)	00092	
To cooperative returns (cooperatives)	00660	
Participants (IIC)	00662	
Surplus and other	00664	
To offset losses from previous financial years	00665	
Total	***00666***	

Provisions for impairment of loans or other assets arising from the possible insolvency of debtors not related to the taxpayer and others under Article 11.12 of the Corporate Income Tax Law with the possibility of conversion into enforceable credit(**) .

Year of recognition	Provisions pending integration at the beginning of the period/generated in the period: That have not been fulfilled tax conditions tax deductibility		That have expired conditions for deductibility tax conditions but not integrated due to application of limit		Provisions included in this settlement		Provisions applied by the conversion of assets for tax purposes deferred		Provisions pending integration in future periods: That have not been met conditions of		That have met conditions for deductibility tax but not integrated by a	
2007 and earlier	01473		0		01474		01475		01476		01409	
2008 to 2015	01477		01478		01481		01482		01483		01484	
2016	01485		01486		01487		01488		01489		01490	
2017	01491		01747		01748		01492		01493		01749	
2018	01750		01988		01989		01751		01752		01990	
2019	01991		02261		02262		01992		01993		02263	
2020	02264		02431		02432		02265		02266		02433	
2021	02434		01143		01148		02435		02436		01192	
2022	01162		01470		01471		01163		01164		01915	
2023	01479		02800		02802		01480		01500		02803	
2024(*)	02804		01217		01218		02805		02806		01219	
2024	01626						01627		01628			
Total	***01494***		***01495***		***01496***		***01497***		***01498***		***01499***	

(*) Only to be completed if the entity has provisions pending integration in a previous tax period beginning in 2024. (**) Amounts shall be recorded at the base level. Cooperatives: amounts must refer to the share.

Reversal of losses due to impairment of securities representing participation in the capital or equity of entities pending reversal (DT 16 LIS).

Period number	Pending at the beginning of the period		DT 16.1 and 2 LIS		DT 16ª.3 LIS		Pending in future periods	
	00941		02810		00990		00991	

(*) Indicate the number of tax periods subject to declaration starting from 1 January 2024, including periods of less than 12 months.

Communication of net turnover

Groups of companies, art. 42 of the Commercial Code, including credit institutions and insurance companies

Net turnover of all entities in the group 00987

Tax ID number of group entities (or equivalent to the country's tax ID number of residence, if you do not have a Spanish tax identification number (NIF))....... (except that of the reporting entity)

	Tax ID	Country code		Tax ID	Country code
1			7		
2			8		
3			9		
4			10		
5			11		
6			12		

(*) Commercial groups with a parent company resident in Spanish territory; only the parent company must complete this table.

Agricultural and/or livestock activities

Net turnover from all agricultural and/or livestock activities 01897

Other operating income from agricultural and/or livestock activities 01901

Non-residents with more than one permanent establishment

Net turnover of all permanent establishments of the same natural person or entity 00988

Number of permanent establishments through which it operates, in the case of an individual owner ....

Tax identification number of permanent establishments, in the case of the owner entity (except for the permanent establishment to which this declaration refers)........

1		2		4	
		3		5	

Credit institutions, insurance companies and collective investment institutions

Entities that have marked the declaration code [00003], [00004], [00008], [00024], [00025], [00061] or [00068] shall, where applicable, state the net amount of turnover in the 2024 financial year 00989

Regime for shipping companies based on tonnage

Number of ships to which the regime applies........ N1

Taxable amount resulting from applying the scale in section 1 of article 114 of the Corporate Income Tax Law (LIS)........ 00630

Amount of income generated from transfers of ships (reserve, difference between tax depreciation and accounting depreciation) 00631

Offset of negative tax bases from previous periods (to be offset only in box 00631) 00632

Taxable base resulting from the application of the regime [00630 + (00631 - 00632)] 00579

Submission of preliminary documentation via the electronic office

Enter the Company Reference Number (NRS):

Documentation submitted in Annex III (Adjustments and deductions) ....

Documentation submitted under Annex IV (Research personnel) ....

Documentation submitted under Annex V (RIC: Advance investments)........

Documentation submitted by Annex VI (RIIB: Advance investments)........

Standard document submitted by Annex V Order HAP/871/2016 (Art. 16.4 RIS)........

Identification number of the informative aid declaration Canary Islands Economic and Fiscal Regime........

Identification number of the informative declaration of aid under the Economic and Tax Regime of the Balearic Islands ....

Identification number of the self-assessment of the capital gain on the conversion of assets (DA 13ª LIS) ....

Investments in film productions or audiovisual series

Next, enter the details of the film productions eligible for deduction by the producer.

General regime:

Film productions (except audiovisual series) ....

Audiovisual series .... Number of episodes......

Canary Islands tax regime:

Film productions in the Canary Islands (except audiovisual series) ....

Audiovisual series in the Canary Islands ..... Number of episodes ......

MINISTRY OF FINANCE

Tax Agency

Telephone numbers: 91 554 87 70 / 901 33 55 33 https://sede.agenciatributaria.gob.es

2024 Corporation Tax

PAYMENT OR REFUND DOCUMENT

Form **200**

Identification (1)

Tax ID: B44851798

Name or company name: ARENA FINANCE SPAIN SLU

Accrual (2)

Financial year: 2024

Period 0

Type of exercise 1

From 01/01/24 to 31/12/24

Receipt number: 2005820541042

Settlement (3)

Taxable base	0	-1,415,655.27
Total tax liability	00562	
Self-assessment result	01586	-64.79
Result: Status	00621	-64.79

Split option under Article 19.1 LIS

Result including the 1st split under art. 19.1 LIS: Status	02489	

Return (4)

If the "Self-assessment result" code is negative, mark the corresponding box with an "X":

Waiver of refund ***Refund by bank transfer*** X ***Amount*** **D** 64.79

Correction (5)

I request that any amount that may be refunded as a result of the correction be paid by bank transfer to the account held by me 00866

Bank account (6)

By transfer to a bank account opened in Spain

IBAN: ES6201822212610201693590

By transfer to a bank account opened abroad:
European Union/SEPA

IBAN

Other countries

SWIFT-BIC code

Account number Bank name

Bank address

City

Country

Country code

Payment (7)

Payment made to the Public Treasury: restricted account for collaboration in the collection of AEAT declarations, settlements or self-assessments.

Payment method:

IBAN code

Amount I

Credit/compensation (8)

Provision for conversion of deferred tax assets (Art. 130 LIS) .... ***Compensation for conversion of deferred tax assets (Art. 130 LIS)*** .... A C

Result of conversion of AID after adjustment: Credit	03318	0.00
Result of conversion of AID after regularisation: Offset	02490	
Result of conversion of AID after adjustment: To be credited..	02493	

Zero result (9)

Zero result