

Public Country by Country Report (on income tax information)

Introduction

The entities listed in Section III which are the Maltese and Spanish subsidiaries of GuoLine Capital Assets Limited (Ultimate Parent Entity), are required to prepare, publish and ensure access to a report on information related to corporate income tax for the Fiscal Year ending June 30, 2025. As such, the entities are publishing this report based on information available to them for the period between July 1, 2024 and June 30, 2025. The additional relevant data for in-scope jurisdictions outside of Malta and Spain was requested by the legal entities to GuoLine Capital Assets Limited. However, GuoLine Capital Assets Limited is not in a position to provide any such additional data.

Section 1. General information

Name of ultimate parent of group / of standalone company	GuoLine Capital Assets Limited
Country of registered office of ultimate parent undertaking	The Bailiwick of Jersey
Date of start of financial year	2024-07-01
Date of end of financial year	2025-06-30
Reporting currency	EUR
Application of option to report in accordance with taxation reporting instructions	Yes
Name and registered office of a single subsidiary undertaking which has published the report on income tax information of an undertaking that is not governed by the law of a Member State	-
Name and address of a single branch which has published the report on income tax information of an undertaking that is not governed by the law of a Member State	-
Language of report	english - en

Section 2. Overview of information on a country-by-country basis

Name of Member State or tax jurisdiction	Country code of Member State or tax jurisdiction	Revenues	Profit (loss) before tax	Income tax paid (on cash basis)	Income tax accrued – current year	Accumulated earnings	Number of employees
Malta	MT	2020000	-994000	2593621	0	40104000	22
Spain	ES	88980000	29030000	4658385	4936216	99566000	612
All other tax jurisdictions (aggregated basis)							
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Section 3. List of subsidiaries and activities

Name of Member State or tax jurisdiction	Country code of Member State or tax jurisdiction	Name of subsidiary undertakings consolidated in financial statements of ultimate parent undertaking	Brief description per country of nature of activities in Member State or tax jurisdiction
Malta	MT	Bingosoft Plc Upperline Marketing Limited – United Kingdom Branch	Provision of Services to Unrelated Parties, Administrative, Management or Support Services
Spain	ES	Rank Holdings Espana S.A. Rank Catalunya S.A. Rank Centro S.A. Conticin S.L. Gotfor S.A. Top Rank Andalucia S.A. Verdiales S.L. Rank Digital Espana S.A. Rank Stadium Andalucia S.L. Rank Digital Ceuta S.A.	Administrative, Management or Support Services, Dormant, Holding Shares or Other Equity Instruments, Provision of Services to Unrelated Parties

Section 4. Omitted information

Information omitted (if any) for this financial year		
Information omitted	Information omitted, other tax jurisdictions	Explanation of reason for omission of information
N/A	N/A	N/A
Disclosure of information omitted for previous financial years		
N/A		

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

Explanation of any material discrepancies between income tax paid and accrued
N/A