

## INFORMATION ON TAXES - COUNTRY-BY-COUNTRY REPORTING

Country	Full-time equivalent employees	Revenues from third party sales (figures in thousands of euro)	Revenues from intra-group transactions (figures in thousands of euro)*	Profit/loss before tax (figures in thousands of euro)	Tangible assets other than cash and cash equivalents (figures in thousands of euro)	Corporate income tax paid on a cash basis (figures in thousands of euro)	Corporate income tax accrued on profit/loss (figures in thousands of euro)
ALBANIA	700	55,491	913	12,784	27,778	- 693	- 1,820
AUSTRALIA**	13	34,926	145	4,225	845	- 1,847	- 2,447
BELGIUM	13	3,384	-	1,557	231	- 292	- 124
BOSNIA AND HERZEGOVINA	545	57,248	185	15,836	11,708	- 2,768	- 1,731
BRAZIL	47	61,530	-	22,440	804	- 4,446	- 7,043
CZECH REPUBLIC	21	58,015	18,256	14,338	955	- 1,724	- 2,618
CHINA**	254	120,554	69,180	2,023	9,140	- 2,287	- 4,267
CROATIA	3,813	518,990	50,793	251,957	206,194	- 31,253	- 40,476
EGYPT	4,330	743,506	367	191,319	147,026	- 19,367	- 62,735
UNITED ARAB EMIRATES**	49	125,233	13,451	38,008	3,668	- 13	- 13
FRANCE**	43	62,920	8,084	20,441	1,227	- 14,361	- 7,925
GERMANY**	40	70,638	8,600	42,114	4,391	- 8,525	- 9,073
JAPAN**	16	11,939	4,302	5,399	586	- 982	- 2,026
IRELAND	162	2,642,795	307,512	274,093	8,691	- 55,643	- 30,910
ITALY	68,831	30,046,439	5,465,085	7,730,302	9,622,917	- 197,499	- 702,972
LUXEMBOURG	452	1,649,391	135,012	524,138	223,088	- 89,316	- 121,922
MOLDOVA	365	24,443	235	3,825	12,184	-	- 447
HOLLAND**	-	34,243	11,679	16,496	34	- 4,500	- 5,509
POLAND**	11	53,170	7,880	14,193	268	- 2,873	- 2,873
QATAR**	9	3	-	- 1,544	512	- 8	- 2
UNITED KINGDOM**	224	141,809	110,189	94,761	13,075	- 30,946	- 28,845
ROMANIA	570	72,045	- 987	5,633	22,816	-	- 281
RUSSIA	907	125,776	- 367	- 115,864	15,014	- 1,088	- 3,738
SERBIA	3,186	410,934	11,200	127,865	84,362	- 15,345	- 16,879
SINGAPORE**	45	90,799	2,363	31,469	1,303	- 2,217	- 4,336
SLOVAKIA	3,705	586,041	12,300	177,250	117,753	- 40,031	- 46,485
SLOVENIA	660	93,467	3,429	19,809	29,023	- 4,350	- 3,703
SPAIN**	27	80,799	8,424	49,877	666	- 13,935	- 14,922
SWITZERLAND	320	140,930	- 77	- 22,325	29,236	-	- 433
TURKEY**	26	61,235	5,356	48,651	223	- 9,559	- 12,507
U.S.A.**	189	455,101	128,825	145,588	668	- 12,340	- 36,694
UKRAINE	728	22,905	-	- 127,956	7,808	-	-
HUNGARY	2,251	563,175	36,971	112,963	59,305	- 36,209	- 14,343
<b>Total Intesa Sanpaolo Group companies</b>	<b>92,552</b>			<b>9,731,665</b>			
<b>Consolidation adjustments</b>				<b>3,724,064</b>			
<b>Intesa Sanpaolo Group consolidated</b>	<b>92,552</b>			<b>6,007,601</b>			

The figures indicated relate to the 2022 tax period; this is because, in order to meet the GRI standard, the ISP Group also uses the data collected for the Country by Country Reporting introduced, in line with the OECD work relating to the Base Erosion and Profit Shifting project (BEPS), by Italian tax legislation (article 1, paragraph 145 of law no. 208/2015) which must be sent to the local tax authorities within 12 months of the end of the relevant tax period ("OECD CbCR").

As regards the source of the OECD CbCR data, they are mainly derived from the process for the preparation of the consolidated financial statements ("reporting package"). In line with OECD guidelines, the values of the columns "Revenues from third party sales", "Revenues from intra-group transactions or with other tax jurisdictions", "Tangible assets other than cash and cash equivalents", "Corporate income tax accrued on profit/loss" drawn from the OECD CbCR, not being subject to consolidation adjustments, are not reconciled with the data included in the consolidated financial statements.

The value referring to the "Corporate income tax paid on a cash basis" is not included in the reporting package of the consolidated financial statements; consequently, an additional form was sent to all group entities.

The values indicated in the "Profit/loss before tax" column are instead drawn from the Country by Country Reporting required by the CRD IV Directive [1] and are reconciled with the data included in the consolidated financial statements.

The values indicated in the "Full-time equivalent employees" column are also drawn from the Country by Country Reporting required by the CRD IV Directive. Compared to the disclosure included in the consolidated financial statements, the values are calculated on a full-time equivalent basis, according to the specific instructions given by the Bank of Italy on Country by Country Reporting (Circ. 285, Title III, Chap. 2).

With regard to the differences between the tax on income accrued on profits and the tax due, it is noted that these are mainly due to the effects of the participation exemption; to the reversal of taxes on "consolidated" dividends; to the adjustments of prepaid/deferred taxes also to take into account the filing of supplementary returns relating to previous years; to local tax increases or decreases.

For further information, reference is made to section 21 of the Notes to the consolidated financial statements - Part C - of the Consolidated Financial Statements of the Intesa Sanpaolo Group at 31 December 2022 (page 416).

\* Please consider that, in line with the OECD guidelines related to the Country by Country Reporting, intra-group transactions within the same tax jurisdiction are also reported.

\*\* In this jurisdiction, Intesa Sanpaolo S.p.A. is present also or only with permanent establishments ("branches") that do not apply the branch exemption regime, whose income, therefore, is subject to taxation in the parent company's jurisdiction.