

Report on the Corporate Income Tax of the CLIENT Group

Report on Corporate Income Tax
(Public Country-by-Country Report)
for the fiscal year ended 31 December 2025
Amer Sports, Inc

Section 1 – General Information

Name of the ultimate parent of the group	Amer Sports, Inc.
Country where the ultimate parent has its registered office	The Cayman Islands
Country Code	KY
Financial Year – start date	01 January 2025
Financial Year – end date	31 December 2025
Reporting currency	Euro
Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Parts B and C, of Annex III to Directive 2011/16/EU (yes/no)?	Yes

Section 2 – Summary of country-by-country information (EUR)

Tax jurisdiction	Country code	Revenues	Profit (loss) before Income Tax	Income Tax paid - on cash basis	Income Tax accrued - current year	Accumulated earnings	Number of employees
Spain	ES	87,354,561	2,512,930	1,558,959	891,478	8,943,851	165

Section 3 – List of subsidiaries and activities

Member State or tax jurisdiction	Country code	Name of each subsidiary in the Member State or tax jurisdiction	Nature of the activities in the Member State or tax jurisdiction
Spain	ES	Amer Sports Spain, S.A.	Sales, marketing or distribution

Section 4 – Omitted information

Omitted information (if any) for this fiscal year:

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Omitted information in prior fiscal years, reported in this fiscal year (if any):

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Conclusion

Amer Sports is a group headquartered in The Cayman Islands, whose ultimate parent entity is Amer Sports, Inc. Amer Sports is in the process of preparing its Country-by-Country Report (CbCR) for FY 2025, which is due to be filed in December 2026. Due to the absence of complete information, as of the date of preparation of this report, in accordance with Section One.4 of the Eleventh Additional Provision of the Audit Law, Amer Sports Spain, S.A. has prepared this report solely with the information available to it, namely, the information relating to the Spanish entities of the group.

The financial information disclosed herein is prepared in accordance with the definitions set out in the OECD's Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations and presented under International Financial Reporting Standards (IFRS).