

REPORT ON CORPORATE INCOME TAX INFORMATION

in compliance with chapter 10a of Directive 2013/34/EU ('country-by-country reporting')

Section 1. General information

Name of ultimate parent of group / of standalone company	Hays PLC
Country of registered office of ultimate parent undertaking	United Kingdom of Great Britain and Northern Ireland (the)
Date of start of financial year	2024-07-01
Date of end of financial year	2025-06-30
Reporting currency	GBP
Application of option to report in accordance with taxation reporting instructions	true
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	Hays Srl, Corso Italia13, Milano, 20122
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	N/A
Language of report	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		Revenues from transactions with related parties	Revenues from transactions with non-related parties	Tangible assets other than cash and cash equivalents	Stated capital
Austria	AT	50934689	1903841	1011179	-462301	3594598	60		100025	50834664	1704701	373198
Belgium	BE	95002101	-1433975	-16811	-6724	-191252	131		1779440	93222661	3882121	216198
Czechia	CZ	15907246	-1592000	-24215	0	-1762621	29		113406	15793840	102081	1793582
Denmark	DK	7855356	-501566	0	0	-1946533	22		0	7855356	225522	115348
France	FR	137951075	-40503113	-276540	-38665	-32583650	528		3632849	134318226	30167540	6442176
Germany	DE	1807058082	32569555	7787678	-13582416	546714061	2381		56241069	1750817013	82407344	6733013
Hungary	HU	15986094	-977663	394831	-313884	292086	65		154332	15831762	1269071	178191
Ireland	IE	84545684	-2695638	-208456	0	6317523	87		601832	83943851	3005319	1737303
Italy	IT	32794822	1314617	792637	-337900	6044449	147		2335042	30459780	1794784	1346946
Luxembourg	LU	18673615	-242078	125242	0	3388025	18		230310	18443305	207618	248799
Netherlands	NL	246999244	63041	0	0	6154999	85		2047575	244951668	2862045	1123885
Poland	PL	129508559	-788633	-481384	-233691	7781586	237		11447503	118061055	3010092	324590
Portugal	PT	13037741	881735	446331	-242078	1459139	105		2297218	10740523	1367536	531915
Romania	RO	8699493	-458338	143789	-53268	-624479	33		0	8699493	604191	61011
Spain	ES	46142221	2343448	642179	-621165	11984625	282		3887030	42255190	3555251	1267159
Sweden	SE	5531619	-277486	0	0	-4004381	11		51475	5480144	97231	260640
All other tax jurisdictions (aggregated basis)												
		4152330383	-76834227	2757501	-7248814	676899213	5302		182982388	3969347995	52335231	44225452

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
Austria	AT	Hays Österreich GmbH Hays Professional Services Österreich GmbH	Provision of services to unrelated parties
Belgium	BE	Hays NV Hays Services NV	Provision of services to unrelated parties
Czechia	CZ	Hays Czech Republic sro Hays Information Technology sro	Provision of services to unrelated parties
Denmark	DK	Hays Specialist Recruitment (Denmark) A/S	Provision of services to unrelated parties
France	FR	Hays Executive SASU Hays Media SASU Emposo SASU (formerly James Harvard France SASU) Hays Corporate SASU Hays France SASU Hays Consulting SASU Hays Portage Hays Life Sciences Consulting SASU Hays Enterprise Solutions SASU (Formerly Hays Talent Solutions SASU) Hays Services SASU Hays SASU (formerly Hays Travail Temporaire SASU) Hays Pharma SASU	Holding shares or other equity instruments Provision of services to unrelated parties Sales, Marketing or Distribution Administrative, Management or Support Services
Germany	DE	Hays Beteiligungs GmbH & Co. KG. Hays Verwaltungs GmbH Hays AG Hays Professional Solutions GmbH Hays Talent Solutions GmbH Hays Holding GmbH Hays Vorrat 01 GmbH (formerly known as Paladine GmbH) Emposo GmbH (formerly Hays Technology Solutions GmbH)	Holding shares or other equity instruments Provision of services to unrelated parties Administrative, Management or Support Services Dormant
Hungary	HU	Hays Hungary Kft Hays Professional Services Kft	Provision of services to unrelated parties

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
Ireland	IE	Emposo (Ireland) Limited (formerly James Harvard (Ireland) Limited) Hays Specialist Recruitment (Ireland) Ltd	Provision of services to unrelated parties
Italy	IT	Hays Solutions srl Hays Professional Services srl Hays Srl	Provision of services to unrelated parties
Luxembourg	LU	Hays Sarl; Hays Travail Temporaire Luxembourg	Provision of services to unrelated parties
Netherlands	NL	Hays Holdings BV Hays Temp BV Hays Services BV Hays BV	Holding shares or other equity instruments; Provision of services to unrelated parties
Poland	PL	Hays Poland sp zoo Hays Poland Centre of Excellence sp zoo Hays Outsourcing sp zoo	Provision of services to unrelated parties Administrative, Management or Support Services
Portugal	PT	HaysP - Recrutamento, Seleccção e Empresa de Trabalho Temporário, Unipessoal, LDA Hays Business Service portugal	Provision of services to unrelated parties
Romania	RO	Hays Specialist Recruitment Romania SRL Emposo Romania S.R.L. (formerly Hays Technology Solutions Romania S.R.L) Hays Professional Services SRL (RO)	Provision of services to unrelated parties Administrative, Management or Support Services
Spain	ES	Hays Business Services SL Hays Talent Solutions Espana SL Hays Personnel Espana Empresa de Trabajo Temporal SA Hays Personnel Services España SA	Provision of services to unrelated parties Dormant
Sweden	SE	Hays AB (formerly Hays Specialist Recruitment AB)	Provision of services to unrelated parties

Section 4. Omitted information

Disclosure of type of information omitted		
Information omitted	Information omitted, other tax jurisdictions	Explanation of reason for omission of information
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Disclosure of information omitted for previous financial years		
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Section 5. Explanations for material discrepancies between income tax paid and accrued

Explanation of any material discrepancies between income tax paid and accrued
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