

Corporate Income Tax Report

(EU Public Country by Country Report)

Fiscal Year 2024/2025 (from 1 October 2024 to 30 September 2025)

In accordance with the provisions of section First.1.4 of the eleventh additional provision of Law 22/2015, of July 20, on Auditing Accounts (hereinafter, LAC), **Visa International Servicios de Pago España, S.R.L.** (hereinafter, VISPE), a subsidiary of **Visa Inc.**, is required to publish and make accessible a report regarding corporate tax or taxes of similar nature consolidated at the level of the ultimate parent company (EU public country by country report) for fiscal year 2024/2025, given that:

- **VISPE** is an entity subject to Spanish law, considered medium or large sized subsidiaries, according to the thresholds set out in Article 3 of the LAC, and
- **Visa Inc.** is the ultimate parent company, not governed by the law of an EU Member State. The net consolidated annual turnover of the group at the end of the fiscal year exceeded a total of 750,000,000 euros in each of the last two consecutive fiscal years according to its consolidated financial statements.

To comply with this obligation, VISPE has requested Visa Inc. to provide all the information required by the eleventh additional provision of the LAC. However, this information has not been made available to VISPE because the group information was not yet available at the time of preparing and filing this report.

Therefore, VISPE has prepared the report on corporate tax required by the eleventh additional provision of the LAC, considering only the information of Visa Group in Spain, available at the time of filing, without prejudice to the fact that the definitive information will be included in the report on corporate tax of the entire group that will be published in another EU Member State, within the 12-month period provided for in Directive 2021/2101, which amended Directive 2013/34/EU as regards disclosure of income tax information by certain undertakings and branches.

To comply with the provisions of section Third of the eleventh additional provision of the LAC, this report will be filed with the Commercial Registry within six months from the end of the fiscal year and will be filed again along with the documents that make up the annual accounts.

Content of the corporate income tax report

Section 1. General information

Name of the ultimate parent of the group / of the standalone undertaking	Visa Inc.
Country where the ultimate parent has its registered office	United States of America
Financial Year – start date	01/10/2024
Financial Year – end date	30/09/2025
Reporting currency	EUR and U.S. Dollar, since this is the currency in which the consolidated financial statements of Visa Inc. are presented.
Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Part B and C, of Annex III to Directive 2011/16/EU (yes/no)?	Yes

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

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 (USD)	SP	1.027.906.908	9.742.185	6.398.511	4.716.752	-16.604.957	230
Spain (EUR)	SP	923.546.189	8.753.086	5.748.886	4.237.872	-14.919.098	230

Section 3. List of subsidiaries and activities

Member States or tax jurisdiction	Country code	Name of each subsidiary undertaking in the Member State or tax jurisdiction	Brief description of the nature of activities in the Member State or tax jurisdiction
Spain	SP	Visa Europe Management Services Limited - Spain Branch Office	Administrative, management or support services Provision of services to unrelated parties
		Visa International Servicios de Pago Espana, S.R.L.	
		CyberSource Spain, S.L.	
		Featurespace España SLU	
		Tink Spanien SL	
		Eurobits Technologies, S.L.	