

**Corporate Income Tax Report**  
**(EU Public Country by Country Report)**

**Fiscal Year 2025 (from 1 January 2025 to 31 December 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"), **Merck Sharp Dohme Animal Health S.L.** (hereinafter, "MSDAH"), subsidiary of **Merck & Co., Inc., Rahway, NJ, USA**, 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), given that:

- **MSDAH** 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
- **Merck & Co., Inc., Rahway, NJ, USA** 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 EUR 750,000,000 in each of the last two consecutive fiscal years according to its consolidated financial statements.

To comply with this obligation, MSDAH has requested Merck & Co., Inc., Rahway, NJ, USA to provide all the information required by the 11<sup>th</sup> Additional Provision of the LAC. However, this information has not been made available to this entity because the group information was not yet available at the time of preparing and filing their Annual Accounts.

Therefore, MSDAH has prepared the report on Corporate Tax required by the 11<sup>th</sup> Additional Provision of the LAC, considering only the information of Merck & Co Group in Spain, available at the time of filing its Annual Accounts for the fiscal year 2025, without prejudice to the fact that the final information will be included in the report on corporate tax of the entire group that will be published in the Merck & Co Inc's website and filed 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 AP 11<sup>a</sup> of the LAC, this report is approved by MSDAH's Directors and filed with the Madrid Commercial Registry, along with the documents that make up the annual accounts, within six-months after the fiscal year end for which the report has been drawn up. In addition, it is accessible to the public free of charge on this website.

Spain – Report on Corporate Income Tax

## Section 1. General information

Name of the ultimate parent of the group	Merck & Co., Inc., Rahway, NJ, USA
Country where the ultimate parent has its registered office	United States
Financial Year - start date	01/01/2025
Financial Year - end date	31/12/2025
Reporting currency	EUR
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 <sup>1</sup>

## Section 2. Overview of information on a Country-by-Country basis (no information has been omitted)

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 (EUR)	ES	1.071.665.585	20.889.723	1.254.713	4.274.933	246.639.488	1.212

## Section 3. List of subsidiaries and activities

Member States or tax jurisdiction	Country code	Name of the subsidiary undertaking in the Member State or tax jurisdiction	Brief description of the nature of the activity in the Member State or tax jurisdiction
Spain	ES	MERCK SHARP & DOHME ANIMAL HEALTH, S.L.	Veterinary pharmaceutical production and commercialization
Spain	ES	MERCK SHARP DOHME DE ESPAÑA, S.A.	Wholesale trade and manufacturing of pharmaceutical products

<sup>1</sup> Despite this report has been prepared following the Country-by-Country Regulations issued by the Internal Revenue Service, it could be considered that, regarding the information published, they are similar to the instructions for the communication of information referred to in Article 14 of the Corporate Tax Regulation, approved by Royal Decree 634/2015, of July 10, and its implementing regulations, which regulate Order HFP/1978/2016, of December 28, which approves the model 231 for Country-by-Country Reporting.

Spain	ES	SCHERING PLOUGH, S.A.	Promotion and distribution of pharmaceuticals
Spain	ES	LABORATORIOS ABELLO, S.A.	Promotion and distribution of pharmaceuticals