

Corporate Income Tax report

EU Public Country by Country Report

Fiscal Year 2025 (1 Jan 2025 to 31 Dec 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 of Accounts (hereinafter, "LAC"), the Spanish entities of the Moody's group (hereinafter, "the Spanish Moody's entities"), as subsidiaries/branches of Moody's Corporation (hereinafter, "MCO"), are required to publish and make accessible a report on corporate income tax or taxes of a similar nature prepared at the level of the ultimate parent company (EU public country-by-country report) for the financial year 2025 (from 1 January to 31 December), given that:

- At least one of the Spanish Moody's entities qualifies as a medium or large-sized subsidiary in accordance with the thresholds set out in Article 3 of the LAC (the remaining entities do not meet these criteria and are included for completeness)
- MCO is the ultimate parent company of the group and is not governed by the law of a Member State of the European Union. The consolidated net turnover of the MCO group at the end of the financial year exceeded EUR 750,000,000 in each of the last two consecutive financial years, in accordance with its consolidated financial statements.

To comply with this obligation, the Spanish entities have requested from MCO the information required under the eleventh additional provision of the LAC. However, such information has not been made available at the time of the preparation and filing of this report, as the relevant group information was not yet available, due to timing differences

Accordingly, the Spanish entities have prepared this report on corporate income tax in accordance with the eleventh additional provision of the LAC, based solely on the information relating to the MCO group in Spain available at the time of filing. This is without prejudice to the fact that the complete information will be included in the report on corporate income tax at group level, which will be published in another Member State of the European Union within the 12-month period in Directive (EU) 2021/2101, which amended Directive 2013/34/EU as regards the 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 financial year and will be filed again together with the documents comprising 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	Moody's Corporation
Country where the ultimate parent has its registered office	United States of America
Financial year start and end date	1 Jan 2025 – 31 Dec 2025
Reporting Currency	U.S. Dollar – the reporting currency of Moody's Corporation's consolidated financial statements
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

Currency – USD

Jurisdiction	Total Revenue	Profit (loss) before income tax	Income Tax Paid (on cash basis)	Income Tax Accrued – Current Year	Accumulated earnings	Number of Employees
Spain	73,737,869	36,740,085	8,906,100	9,047,643	38,943,365	108

Section 3. List of subsidiaries/branches and activities

Jurisdiction	Name of each subsidiary/branch	Brief description of the nature of activities
Spain	Moody's Investors Service España SA	Provider of credit ratings, research and risk analysis
	Moody's Analytics Spain SA	Provider of curated data, intelligence, and analytical tools
	RealXData GmbH Sucursal en España	Provision of software research and development services
	Moody's Analytics UK Sucursal en España	Provision of software research and development services