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| **Public CbCR**  IDS/GLS endorses the various worldwide initiatives to achieve greater corporate transparency. IDS/GLS believes that corporate transparency contributes to a better-informed public debate regarding the level of tax compliance of multinationals. Corporate transparency helps (re)gaining the trust of citizens in the fairness of national tax systems.  For many years, and with great interest, IDS/GLS embraced the European Commission’s initiative to introduce public country-by-country reporting – i.e. multinationals publicly disclosing information on where profits are reported and where taxes are paid. The public country-by-country report is a tool for increasing corporate transparency and enhancing public scrutiny.  On 24 November 2021, the European Parliament published its final proposal for public country-by-country reporting in the form of an amendment to the existing accounting Directive 2013/34/EU – i.e. “*Directive (EU) 2021/2101 of the European Parliament and of the Council of 24 November 2021 amending Directive 2013/34/EU as regards disclosure of income tax information by certain undertakings and branches*”. EU Member States shall ensure that laws, regulations and administrative provisions transposing public country-by-country reporting apply, at the latest, on or after 22 June 2024. Member States may allow for one or more specific items of information otherwise required to be disclosed to be temporarily omitted from the report where their disclosure would be seriously prejudicial to the commercial position of the undertakings to which the report relates. Any omission shall be clearly indicated in the report together with a duly reasoned explanation regarding the reasons therefor.  Romania is the first EU Member State that transposed public country-by-country reporting into national law. As an internationally operating parcel service provider, IDS/GLS has an EU-wide presence and also in Romania. To be compliant with Romanian legislation, IDS/GLS complies with the visual presentation and content of public country-by-country reporting as provided for in Annex I to the European Commission’s draft implementing regulation – i.e. “*Commission implementing regulation (EU) … / … of XXX laying down a common template and electronic reporting formats for the application of Directive 2013/34/EU of the European Parliament and of the Council as regards the information to be presented in reports on income tax information*” and as set out below.  **Section 1 – General information**   |  |  | | --- | --- | | Name of the ultimate parent of the group / of the standalone undertaking | International Distribution Services Plc. | | Country where the ultimate parent has its registered office | United Kingdom | | Financial Year – start date | 2023-April-01 | | Financial Year – end date | 2024-March-31 | | Reporting currency | GBP | | 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 Council Directive 2011/16/EU (yes/no)? | Yes |   **Section 2 – Overview of allocation of elements 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** | | Full name of Member State | See section 4 | | | | | | |   **Section 3 – List of subsidiaries and activities**   | **Member State 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** | | --- | --- | --- | --- | | Austria | AT | General Logistics Systems Austria GmbH. | Provision of Services to Unrelated Parties | | Belgium | BE | General Logistics Systems Belgium S.A./N.V. | Provision of Services to Unrelated Parties | | GLS BELGIUM Distribution S.A./N.V. | | Croatia | HR | General Logistics Systems Croatia d.o.o | Provision of Services to Unrelated Parties | | Czech Republic | CZ | General Logistics Systems Czech Republic s.r.o. | Provision of Services to Unrelated Parties | | Denmark | DK | General Logistics Systems Denmark A/S | Provision of Services to Unrelated Parties | | General Logistics Systems Express A/S | | Finland | FI | General Logistics Systems Finland Oy | Provision of Services to Unrelated Parties | | France | FR | General Logistics Systems France S.A.S. | Provision of Services to Unrelated Parties / Holding Shares or Other Equity instruments | | GLS Invest France S.A.S | | Tousfacteurs SAS | | Germany | DE | DER KURIER Beteiligungs GmbH | Holding or Managing Intellectual Property / Administrative, Management or Support Services / Provision of Services to Unrelated Parties / Holding Shares or Other Equity instruments | | General Logistics Systems Germany GmbH & Co. OHG | | GLS Beteiligungs GmbH | | GLS eCom Lab GmbH | | GLS IT Services GmbH | | GLS Verwaltungs- und Services GmbH | | GLS Mobility Solutions GmbH | | Hungary | HU | GLS General Logistics Systems Hungary Csomag-Logisztikai Kft. | Provision of Services to Unrelated Parties | | Ireland | IE | General Logistics Systems Ireland Ltd | Provision of Services to Unrelated Parties | | Italy | IT | Agone S.r.l. | Holding or Managing Intellectual Property / Provision of Services to Unrelated Parties | | General Logistics Systems Enterprise S.r.l. | | General Logistics Systems Italy S.p.A. | | Gruppo Executive Societa Consortile a.r.l. | | Luxembourg | LU | General Logistics Systems Belgium S.A. Succursale de Luxembourg | Provision of Services to Unrelated Parties | | Poland | PL | General Logistics Systems Poland Sp. z o.o. | Provision of Services to Unrelated Parties | | Portugal | PT | General Logistics Systems Portugal Lda. | Provision of Services to Unrelated Parties | | Romania | RO | GLS General Logistics Systems S.R.L | Provision of Services to Unrelated Parties | | Slovakia | SK | GLS General Logistics Systems Slovakia s.r.o. | Provision of Services to Unrelated Parties | | Slovenia | SI | GENERAL LOGISTICS SYSTEMS, logisticne stortive d.o.o. | Provision of Services to Unrelated Parties | | Spain | ES | General Logistics Systems Spain S.L | Provision of Services to Unrelated Parties | | The Netherlands | NL | General Logistics Systems B.V. | Provision of Services to Unrelated Parties / Holding Shares or Other Equity instruments / Dormant | | General Logistics Systems Netherlands B.V. | | GLS Netherlands Holding B.V. | | GLS Netherlands Services B.V. |   **Section 4 – Temporarily omitted information**  Information temporarily omitted for this financial year:   |  | | --- | | In line with Romanian legislation, IDS/GLS is temporarily not disclosing any information for the jurisdictions in which it is operating with respect to revenues, profit (loss) before income tax, income tax paid – on cash basis, income tax accrued – current year, accumulated earnings and the number of employees. The industry in which IDS/GLS is operating is a very competitive industry where competition is based on price and experience. Immediate disclosure of jurisdictional specific information will be seriously prejudicial to the commercial position of IDS/GLS.  IDS/GLS will publicly disclose the relevant information in later public country-by-country reporting publications in due course. IDS/GLS remains committed and supportive to all corporate transparency initiatives. | | **Raportul Public Țară cu Țară**  IDS/GLS susține diferitele inițiative la nivel mondial pentru a obține o mai mare transparență corporativă. IDS/GLS consideră că transparența corporativă contribuie la o dezbatere publică mai bine informată cu privire la nivelul de conformitate fiscală al multinaționalelor. Transparența corporativă ajută la (re)câștigarea încrederii cetățenilor în echitatea sistemelor fiscale naționale. Timp de mulți ani și cu mare interes, IDS/GLS a îmbrățișat inițiativa Comisiei Europene de a introduce raportarea publică pentru fiecare țară în parte, adică multinaționale care dezvăluie public informații despre unde sunt raportate profiturile și unde sunt plătite impozitele. Raportul public pentru fiecare țară în parte este un instrument pentru creșterea transparenței corporative și îmbunătățirea controlului public  La 24 noiembrie 2021, Parlamentul European și-a publicat propunerea finală de raportare publică pentru fiecare țară în parte, sub forma unei modificări a Directivei 2013/34/UE privind contabilitatea existentă – și anume "Directiva (UE) 2021/2101 a Parlamentului European și a Consiliului din 24 noiembrie 2021 de modificare a Directivei 2013/34/UE în ceea ce privește publicarea informațiilor privind impozitul pe profit de către anumite întreprinderi și sucursale". Statele membre ale UE se asigură că actele cu putere de lege și actele administrative de transpunere a raportării publice pentru fiecare țară în parte se aplică cel târziu la 22 iunie 2024 sau după această dată. Statele membre pot permite ca una sau mai multe informații specifice care ar trebui altfel să fie divulgate să fie omise temporar din raport în cazul în care divulgarea lor ar aduce un prejudiciu grav poziției comerciale a întreprinderilor la care se referă raportul. Orice omisiune este indicată în mod clar în raport, împreună cu o explicație motivată în mod corespunzător cu privire la motivele acesteia.  România este primul stat membru al UE care a transpus raportarea publică pentru fiecare țară în parte în legislația națională. În calitate de furnizor internațional de servicii de coletărie, IDS/GLS are o prezență la nivelul UE și, de asemenea, în România. Pentru a fi în conformitate cu legislația română, IDS/GLS respectă prezentarea vizuală și conținutul raportării publice pentru fiecare țară în parte, așa cum este prevăzut în Anexa I la proiectul de regulament de punere în aplicare al Comisiei Europene – și anume "Regulamentul de punere în aplicare (UE) al Comisiei ... / ... din XXX de stabilire a unui model comun și a unor formate electronice de raportare pentru aplicarea Directivei 2013/34/UE a Parlamentului European și a Consiliului în ceea ce privește informațiile care trebuie prezentate în rapoartele privind informațiile privind impozitul pe profit" și astfel cum se prevede mai jos.  **Secțiunea 1 – Informații generale**   |  |  | | --- | --- | | Denumirea societății mamă finale a grupului / a întreprinderii independente | International Distribution Services Plc. | | Țara în care mama finală își are sediul social | United Kingdom | | Exercițiu financiar – data de începere | 2023-April-01 | | Exercițiu financiar – data de încheiere | 2024-March-31 | | Moneda de raportare | GBP | | Informațiile din raport se bazează pe instrucțiuni de raportare utilizate în scopuri fiscale, în conformitate cu secțiunea III părțile B și C din anexa III la Directiva 2011/16/UE a Consiliului (da/nu)? | Yes |   **Secțiunea 2 – Prezentare generală a alocării elementelor pentru fiecare țară în parte**   |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | | **Jurisdicție fiscală** | **Codul țării** | **Venituri** | **Profit (pierdere) înainte de impozit pe profit** | **Impozit pe profit plătit** | **Impozit pe profit înregistrat - anul curent** | **Câștig acumulat** | **Numărul de angajați** | | Denumirecompleta a statului membru | A se vedea secțiunea 4 | | | | | | |   **Secțiunea 3 – Lista filialelor și activităților**   | **Statul membru sau jurisdicția fiscală** | **Codul țării** | **Denumirea fiecărei filiale din statul membru sau jurisdicția fiscală** | **Scurtă descriere anaturii activităților din statul membru sau jurisdicția fiscală** | | --- | --- | --- | --- | | Austria | AT | General Logistics Systems Austria GmbH. | Furnizarea de servicii către părți neafiliate | | Belgia | BE | General Logistics Systems Belgium S.A./N.V. | Furnizarea de servicii către părți neafiliate | | GLS BELGIUM Distribution S.A./N.V. | | Croatia | HR | General Logistics Systems Croatia d.o.o | Furnizarea de servicii către părți neafiliate | | Cehia | CZ | General Logistics Systems Czech Republic s.r.o. | Furnizarea de servicii către părți neafiliate | | Danemarca | DK | General Logistics Systems Denmark A/S | Furnizarea de servicii către părți neafiliate | | General Logistics Systems Express A/S | | Finlanda | FI | General Logistics Systems Finland Oy | Furnizarea de servicii către părți neafiliate | | Franța | FR | General Logistics Systems France S.A.S. | Furnizarea de servicii către părți neafiliate / deținerea de acțiuni sau alte instrumente de capitaluri proprii | | GLS Invest France S.A.S | | Tousfacteurs SAS | | Germania | DE | DER KURIER Beteiligungs GmbH | Deținerea sau administrarea proprietății intelectuale / Servicii administrative, de management sau de asistență / Furnizarea de servicii către părți neafiliate / Deținerea de acțiuni sau alte instrumente de capitaluri proprii | | General Logistics Systems Germany GmbH & Co. OHG | | GLS Beteiligungs GmbH | | GLS eCom Lab GmbH | | GLS IT Services GmbH | | GLS Verwaltungs- und Services GmbH | | GLS Mobility Solutions GmbH | | Ungaria | HU | GLS General Logistics Systems Hungary Csomag-Logisztikai Kft. | Furnizarea de servicii către părți neafiliate | | Irlanda | IE | General Logistics Systems Ireland Ltd | Furnizarea de servicii către părți neafiliate | | Italia | IT | Agone S.r.l. | Deținerea sau gestionarea proprietății intelectuale / furnizarea de servicii către părți neafiliate | | General Logistics Systems Enterprise S.r.l. | | General Logistics Systems Italy S.p.A. | | Gruppo Executive Societa Consortile a.r.l. | | Luxemburg | LU | General Logistics Systems Belgium S.A. Succursale de Luxembourg | Furnizarea de servicii către părți neafiliate | | Polonia | PL | General Logistics Systems Poland Sp. z o.o. | Furnizarea de servicii către părți neafiliate | | Portugalia | PT | General Logistics Systems Portugal Lda. | Furnizarea de servicii către părți neafiliate | | Romania | RO | GLS General Logistics Systems S.R.L | Furnizarea de servicii către părți neafiliate | | Slovacia | SK | GLS General Logistics Systems Slovakia s.r.o. | Furnizarea de servicii către părți neafiliate | | Slovenia | SI | GENERAL LOGISTICS SYSTEMS, logisticne stortive d.o.o. | Furnizarea de servicii către părți neafiliate | | Spania | ES | General Logistics Systems Spain S.L | Furnizarea de servicii către părți neafiliate | | Țările de Jos | NL | General Logistics Systems B.V. | Prestarea de servicii către părți neafiliate / Deținerea de acțiuni sau alte instrumente de capitaluri proprii / Latent | | General Logistics Systems Netherlands B.V. | | GLS Netherlands Holding B.V. | | GLS Netherlands Services B.V. |   **Section 4 – Informații omise temporar**  Informații omise temporar pentru acest exercițiu financiar:  În conformitate cu legislația română, IDS/GLS nu dezvăluie temporar nicio informație pentru jurisdicțiile în care își desfășoară activitatea cu privire la venituri, profit (pierdere) înainte de impozitul pe profit, impozitul pe venit plătit – pe bază de numerar, impozitul pe profit acumulat – anul curent, câștigurile acumulate și numărul de angajați. Industria în care IDS/GLS operează este o industrie foarte competitivă, în care concurența se bazează pe preț și experiență. Dezvăluirea imediată a informațiilor specifice jurisdicției va prejudicia grav poziția comercială a IDS/GLS.  IDS/GLS va face publice informațiile relevante în publicațiile ulterioare de raportare publică pentru fiecare țară în parte, în timp util. IDS/GLS rămâne angajat și sprijină toate inițiativele de transparență corporativă. |

by

Division Manager

Lucian Jeder