| file number | | | | | | | | |
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Assessment of the total net income of a non-resident corporation

| | | Currency | Euro |
|---|--|----------|-----------------|
| s profit ²⁾ | | | |
| A) Business profit according to realised directly or indirectly by located in Luxembourg and pro in Luxembourg of an activity su under the law on peddling and profit also includes any profit o | a permanent establishment fit arising from the exercise bject to prior authorisation itinerant professions. The | | |
| B) Share(s) of profit of the co-ocommercial enterprise (general partnerships, joint ventures in gilled as appendix) | partnerships, limited | | |
| Collective enterprise | File no. | | Tax office |
| provided that they are not inclineligible or excessive amortisa | added provided that they reduce uded in the balance sheet result tion due to wear and tear or | | suit of taxable |
| provided that they are not incl Ineligible or excessive amortisa to decrease in substance Ineligible or excessive deprecia | uded in the balance sheet result tion due to wear and tear or tion deductions or provisions | | suit of taxable |
| provided that they are not incl Ineligible or excessive amortisa to decrease in substance Ineligible or excessive deprecian Reserve allocations (according to | uded in the balance sheet result tion due to wear and tear or tion deductions or provisions | | suit of taxable |
| provided that they are not incl Ineligible or excessive amortisa to decrease in substance Ineligible or excessive deprecia Reserve allocations (according to Hidden profit distributions Expenses incurred in order to for | uded in the balance sheet result tion due to wear and tear or tion deductions or provisions to details filed as appendix) | | suit Of taxable |
| | tion due to wear and tear or tion deductions or provisions to details filed as appendix) ulfil obligations imposed by the shareholders' agreement | | Suit Of taxable |
| provided that they are not incl Ineligible or excessive amortisa to decrease in substance Ineligible or excessive depreciar Reserve allocations (according to Hidden profit distributions Expenses incurred in order to for the articles of association or by | tion due to wear and tear or tion deductions or provisions to details filed as appendix) ulfil obligations imposed by the shareholders' agreement | | Suit Of taxable |

| file number | | | | | | | | |
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| | Currency | Euro |
|---|------------------------------|------------------|
| Fines according to article 12, no. 4 L.I.R. | | |
| Non-deductible taxes and duties | | |
| a) Corporate income tax | | |
| b) Withholding tax on income from capital | | |
| c) Net worth tax | | |
| d) Municipal business tax | | |
| e) Interest on late payment of the taxes mentioned under a) - d) | | |
| f) Non-deductible foreign taxes | | |
| g) Other non-deductible taxes (to be specified) | | |
| Expenses incurred for religious, charitable or public interest purposes, including donations according to article 109, paragraph 1 no 3 L.I.R. | | |
| | | |
| Corporate income tax - Amounts to exempt provided that the deducted: | ney are incuded in the resul | t and other amou |
| | ney are incuded in the resul | t and other amou |
| be deducted : Exempt income from substantial participations (according to | ney are incuded in the resul | t and other amou |
| be deducted: Exempt income from substantial participations (according to details filed as appendix) - Operating expenses with an economic link to these | ney are incuded in the resul | t and other amou |
| be deducted: Exempt income from substantial participations (according to details filed as appendix) - Operating expenses with an economic link to these participations (according to details filed as appendix) | | t and other amou |
| be deducted: Exempt income from substantial participations (according to details filed as appendix) - Operating expenses with an economic link to these participations (according to details filed as appendix) Adjustments of depreciation Restitution and cancellation of provisions for non-deductible | | t and other amou |
| be deducted: Exempt income from substantial participations (according to details filed as appendix) - Operating expenses with an economic link to these participations (according to details filed as appendix) Adjustments of depreciation Restitution and cancellation of provisions for non-deductible taxes and duties | | t and other amou |
| be deducted: Exempt income from substantial participations (according to details filed as appendix) - Operating expenses with an economic link to these participations (according to details filed as appendix) Adjustments of depreciation Restitution and cancellation of provisions for non-deductible taxes and duties a) Corporate income tax | | t and other amou |
| be deducted: Exempt income from substantial participations (according to details filed as appendix) - Operating expenses with an economic link to these participations (according to details filed as appendix) Adjustments of depreciation Restitution and cancellation of provisions for non-deductible taxes and duties a) Corporate income tax b) Tax on investment income | | t and other amou |

| file number | | | | | | | | |
|-----------------|-------|-------|-------|--|--|---|--------|-----|
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| R1200 | | Currency | Euro |
|---------------|--|---------------------------------------|------|
| 1830 | Partial exemption according to article 50bis L.I.R. | | |
| R1050 | Income exempted according to article 115 no. 15a L.I.R. (according to details filed as appendix) | | |
| | | | |
| | Subtotal before the application of article 168bis L.I.R. | | |
| | Deductible exceeding borrowing costs 3) | | |
| If applicable | , please file the supplement "Exceeding borrowing costs incurred according to article 168bis L.I. | R." and report the amount R7690 above | |
| | Business profit (report amount for municipal business tax calculation) | | |
| | e from agriculture and forestry 1) 2) | | |
| R5021 | Net income realised through agricultural exploitation or logging in the Grand Duchy of Luxembourg, including any profit on disposal or cessation | | |
| R0075 | Non-deductible amounts according to article 168ter L.I.R. (hybrid mismatches) | | |
| R0077 | Net income to include | | |
| | Subtotal before the application of article 168bis L.I.R. | | |
| | Deductible exceeding borrowing costs ³⁾ | | |
| If applicable | , please file the supplement "Exceeding borrowing costs incurred according to article 168bis L.I. | R." and report the amount R7690 above | |
| | Income from agriculture and forestry | | |
| Incomo | e from independent professional services 1) 2) | | |
| R5031 | Net income from a liberal profession exercised or exploited in the Grand Duchy of Luxembourg, including any profit on disposal or cessation | | |
| - | | | |

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|-----------------|-------|-------|-------|--|--|---|--------|-----|
| file number | | | | | | | | |
| supplement forr | n 500 | / pag | ge 11 | | | y | ear: 2 | 019 |

| | Currency | Euro |
|--------|--|------|
| | Non-deductible amounts according to article 168ter L.I.R. (hybrid mismatches) | |
| | Net income to include | |
| | Subtotal before the application of article 168bis L.I.R. | |
| | Deductible exceeding borrowing costs ³⁾ | |
| 2, | please file the supplement "Exceeding borrowing costs incurred according to article 168bis L.I.R." and report the amount R7690 above | |
| | Income from independent professional services | |
| _ _ | ome from employment ¹⁾ | |
| | Net Income from pensions or annuities | |
| | | |
| | | |
| 3 | ome from pensions or annuities ¹⁾ Pensions taxable in Luxembourg not subject to withholding tax on salaries and pensions | |
| | Pensions taxable in Luxembourg not subject to withholding tax on salaries and pensions | |
| | Pensions taxable in Luxembourg not subject to withholding | |
| | Pensions taxable in Luxembourg not subject to withholding tax on salaries and pensions ome from capital ¹⁾ Dividends or interest from Luxembourg bonds referred to in Article 97 (1) numbers 1 - 3 L.I.R. not exempted from withholding tax | |
| | Pensions taxable in Luxembourg not subject to withholding tax on salaries and pensions ome from capital ¹⁾ Dividends or interest from Luxembourg bonds referred to in Article 97 (1) numbers 1 - 3 L.I.R. not exempted from | |
| | Pensions taxable in Luxembourg not subject to withholding tax on salaries and pensions ome from capital ¹⁾ Dividends or interest from Luxembourg bonds referred to in Article 97 (1) numbers 1 - 3 L.I.R. not exempted from withholding tax ome from rentals and leases ¹⁾ This income is taxable in Luxembourg, if the real estate | |
| | Pensions taxable in Luxembourg not subject to withholding tax on salaries and pensions ome from capital ¹⁾ Dividends or interest from Luxembourg bonds referred to in Article 97 (1) numbers 1 - 3 L.I.R. not exempted from withholding tax ome from rentals and leases ¹⁾ This income is taxable in Luxembourg, if the real estate which is the source of the income is located in Luxembourg. A) Income from letting and leasing of built real estate | |

| - | _ | | | | | | | |
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| file number | | | | | | | | |
| supplement forr | n 500 | / pag | ge 11 | | | y | ear: 2 | 019 |

| | | Currency | Euro |
|------------|--|------------------------------|---------------------------|
| ther n | net income ¹⁾ | | |
| R6021 | Income from the disposal in return for payment of substantial participations in corporations whose registered office or central administration is in Luxembourg and income realised as | | |
| 0210 | shareholder owning substantial participations at the time of the total or partial sharing of the net asset invested in such corporations | | |
| R6031 | Profits realised upon the sale of real estate located in Luxembourg (according to form 700) | | |
| R6051 | Subtotal | | |
| וווו שנו ל | ed out if the taxpayer was part of a tax consolidation during th | e financial year according t | to article 164bis L.I.R.) |
| , De IIII | ed out if the taxpayer was part of a tax consolidation during th Total net income to be added to the total net income of the consolidating parent company or the consolidating subsidiary company | e financial year according t | to article 164bis L.I.R.) |
| , de illi | Total net income to be added to the total net income of the consolidating parent company or the consolidating | e financial year according t | to article 164bis L.I.R.) |
| | Total net income to be added to the total net income of the consolidating parent company or the consolidating subsidiary company Total net income of the consolidated company | e financial year according t | to article 164bis L.I.R.) |
| | Total net income to be added to the total net income of the consolidating parent company or the consolidating subsidiary company | e financial year according t | to article 164bis L.I.R.) |

Remarks:

R6061

1) To the extent that such income is not included in the business profit.

(report to page 11 of the tax return)

- 2) Where appropriate, the details of the income exempt according to article 50bis L.I.R. (file appendix 750), article 50ter L.I.R. (file appendix 760) and article 115, number 15a L.I.R. (file details as appendix) should be indicated.
- 3) If the assessment of the limitation to the deductibility of interest is calculated according to article 164bis, paragraph 17 L.l.R., the line <Non-deductible exceeding borrowing costs> is to be filled out by each member of the tax consolidation as if it was not part of the tax consolidation. In this case, the non-deductible amount is to be indicated under ³⁾.
- 4) If the assessment of the limitation to the deductibility of interest is calculated according to article 164bis, paragraph 9 L.I.R., the line <Non-deductible exceeding borrowing costs> does not have to be filled out by the consolidated company, which has nevertheless to file the supplement "Exceeding borrowing costs incurred according to article 168bis L.I.R." where the pages 1, 2 and 3 have to be filled out. The consolidating parent company or the consolidating subsidiary company has to fill out this line according to the provisions of the above-mentioned paragraph 9 and to file the supplement "Exceeding borrowing costs incurred according to article 168bis L.I.R." together with the information relating to the tax consolidation.