Public Country by Country Report (on income tax information)

Introduction

This Public Country-by-Country Report (CbCR) has been prepared in accordance with the Spanish transposition of Directive (EU) 2021/2101, carried out through Law 28/2022 of 21 December 2022, applicable to financial years beginning on or after 22 June 2024. All the information disclosed refers solely to operations in Spain, since the ultimate parent company of the group, GTT Communications, Inc., has not made available the data relating to the group's worldwide operations. The publication of exclusively Spanish data is initially carried out due to the accelerated 6-month reporting timeline in Spain.

Supporting notes:

Financial Data Sources – the financial data herein is Local GAAP based primarily from the local financial statements. Notable differences from the Company's consolidated financial statements are driven by the following:

- Basis of Presentation – Local GAAP presentation may differ significantly from other bases of presentation (e.g., U.S. GAAP, data source employed in the corporate CbCR).
- Headcount Data Source – the data used is the average employees from the company local annual financial statements.
- Income tax paid (on cash basis) - the income tax paid is not necessarily directly related to the profit before tax reported in a jurisdiction and takes into account payments (and repayments) of tax with respect to profits earned in earlier periods, as well as advance payment made in the current year and withholding tax incurred on payments to a jurisdiction.
- Income Tax Accrued – the Income Tax Accrued column reflects the total income tax accrued.
- Revenues: Inclusive of both Related Party Revenue and Unrelated Party Revenue.

Section 1. General information

Name of ultimate parent of group / of standalone company	GTT Communications, Inc.
Country of registered office of ultimate parent undertaking	The United States of America
Date of start of financial year	2025-01-01
Date of end of financial year	2025-12-31
Reporting currency	EUR
Application of option to report in accordance with taxation reporting instructions	Yes
Name and registered office of a single subsidiary undertaking which has published the report on income tax information of an undertaking that is not governed by the law of a Member State	-
Name and address of a single branch which has published the report on income tax information of an undertaking that is not governed by the law of a Member State	-
Language of report	english - en

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

Name of Member State or tax jurisdiction	Country code of Member State or tax jurisdiction	Revenues	Profit (loss) before tax	Income tax paid (on cash basis)	Income tax accrued – current year	Accumulated earnings	Number of employees
Spain	ES	14205972	423785	111137	111137	-155630	36
All other tax jurisdictions (aggregated basis)							
		-	-	-	-	-	-

Section 3. List of subsidiaries and activities

Name of Member State or tax jurisdiction	Country code of Member State or tax jurisdiction	Name of subsidiary undertakings consolidated in financial statements of ultimate parent undertaking	Brief description per country of nature of activities in Member State or tax jurisdiction
Spain	ES	GTT Communications Spain, S.L.U.	Provision of Services to Unrelated Parties

Section 4. Omitted information

Information omitted (if any) for this financial year		
Information omitted	**Information omitted, other tax jurisdictions**	**Explanation of reason for omission of information**
	Financial information of other jurisdictions different from Spain.	As of the date of preparation of this report, GTT Communications, Inc. has not provided the requested information, as it has not yet been prepared by the group. Consequently, in accordance with Section One.4 of the Eleventh Additional Provision of the Audit Law, the subsidaries have prepared this report solely with the information available to it, namely, the information relating to the Spanish entities of the group.
Disclosure of information omitted for previous financial years		

Section 5. Explanations for material discrepancies between income tax paid and accrued

Explanation of any material discrepancies between income tax paid and accrued

Conclusion