

REPORT ON CORPORATE INCOME TAX INFORMATION

in compliance with chapter 10a of Directive 2013/34/EU ('country-by-country reporting')

Section 1. General information

Name of ultimate parent of group / of standalone company	UGI Corporation
Country of registered office of ultimate parent undertaking	United States of America (the)
Date of start of financial year	2024-10-01
Date of end of financial year	2025-09-30
Reporting currency	USD
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	N/A
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	Antargaz B.V. Roggeweg 7 6534 AH Nijmegen The Netherlands
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
Austria	AT	42,410,953	6,571,734	3,505,133	3,148,019	120,889,702	101
Belgium	BE	105,029,235	9,046,366	668,838	5,888,745	43,462,796	162
Czech Republic	CZ	24,710,781	-2,931,000	0	0	-9,524,713	46
Denmark	DK	73,001,839	4,526,094	1,254,983	4,086,577	25,670,985	74
Finland	FI	45,438,506	1,265,505	533,589	860,286	7,903,062	12
France	FR	1,707,269,897	164,021,968	66,045,067	123,272,464	430,377,638	978
Hungary	HU	54,137,791	1,411,315	0	442,240	6,258,230	105
Italy	IT	60,697,031	855,669	1,381,166	0	-394,537	0
Luxembourg	LU	6,273,272	563,539	256,605	479,999	1,720,525	4
Malta	MT	0	41,672,976	0	0	52,430,099	0
Netherlands	NL	34,666,927	-44,973,398	525,981	937,649	69,145,333	54
Norway	NO	45,298,680	2,580,964	0	0	1,635,868	5
Poland	PL	111,045,967	3,477,543	322,364	150,778	-22,442,764	224
Romania	RO	3,512,976	-508,631	0	0	185,113	14
Slovakia	SK	11,422,966	271,086	0	195,565	717,642	29
Sweden	SE	63,082,047	3,787,517	807,765	2,574,061	3,952,322	12
All other tax jurisdictions (aggregated basis)							
		5,822,206,183	648,194,963	-2,264,780	1,054,179,635	-1,818,891,846	7,632

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
Austria	AT	Flaga GmbH UGI Distributors Flaga GmbH UGI International LPG Distributors BV UGI Kosan GmbH Zentraleuropa LPG Holding GmbH	Administrative, management, or support services; Holding or managing intellectual property; Holding shares or other equity instruments; Internal group finance; Purchasing or procurement; Sales, marketing, or distribution
Belgium	BE	Antargaz Belgium N.V. Energy Sud S.A. Gasbottling N.V.	Holding shares or other equity instruments; Internal group finance; Other; Provision of services to unrelated parties; Sales, marketing, or distribution
Czech Republic	CZ	Flaga s.r.o.	Administrative, management, or support services; Sales, marketing, or distribution
Denmark	DK	Kosan Gas A/S	Administrative, management, or support services; Holding shares or other equity instruments; Sales, marketing, or distribution
Finland	FI	Kosan Gas Finland Oy	Internal group finance; Sales, marketing, or distribution
France	FR	Antargaz Energies SAS Antargaz SAS Antargaz Solaire Norgal GIE Redeo Antargaz SAS Rhone Gaz SA Sobegal SA Stogaz SAS UGI France UGI France NewCo I SAS UGI France NewCo II SAS	Administrative, management, or support services; Holding or managing intellectual property; Holding shares or other equity instruments; Internal group finance; Other; Purchasing or procurement; Sales, marketing, or distribution
Hungary	HU	Flaga Hungaria Kft.	Administrative, management, or support services; Sales, marketing, or distribution
Italy	IT	UniverGas Italia S.r.l.	Holding or managing intellectual property; Holding shares or other equity instruments; Sales, marketing, or distribution
Luxembourg	LU	Antargaz Luxembourg S.A.	Sales, marketing, or distribution

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
Malta	MT	UGI Malta Ltd.	Holding shares or other equity instruments; Internal group finance
Netherlands	NL	Antargaz B.V. DVEP Investeren B.V. De Vrije Energie Producent B.V. Qwint B.V. UGI International Holdings, B.V. UGI International Sustainable Solutions B.V.	Administrative, management, or support services; Holding or managing intellectual property; Holding shares or other equity instruments; Internal group finance; Purchasing or procurement; Sales, marketing, or distribution
Norway	NO	Kosan Gas Norge A/S	Internal group finance; Sales, marketing, or distribution
Poland	PL	AmeriGas Polska Sp. z o.o.	Administrative, management, or support services; Holding or managing intellectual property; Purchasing or procurement; Sales, marketing, or distribution
Romania	RO	FLAGA GPL Romania S.R.L.	Sales, marketing, or distribution
Slovakia	SK	Flaga spol s.r.o.	Sales, marketing, or distribution
Sweden	SE	Kosan Gas Sverige AB	Purchasing or procurement; Sales, marketing, or distribution

Section 4. Omitted information

Disclosure of type of information omitted		
Information omitted	Information omitted, other tax jurisdictions	Explanation of reason for omission of information
N/A	N/A	N/A
Disclosure of information omitted for previous financial years		
N/A		

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

Explanation of any material discrepancies between income tax paid and accrued
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