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(Rev. December 2025)

Information Return of U.S. Persons With Respect to Certain Foreign Corporations

Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Attachment

Department of the Treasury Internal Revenue Service	section 898) (see instruc			ialion s a	, 20		and ending	ax year re	, 20	Sequenc	e No. 121
Name of person filing this re	, ,	10110) 5	cgg		, 20		entifying numl	oer	, 20		
Number and street. If a P.O. box, see instructions.			Room or s	suite no.	B Category of filer (See instructions. Check applicable box(es).):						
						1aL	1b 1c	2 3	4 📙 5	a∐ 5b∐ 5	5c
City or town			e 2	ZIP code			ter the total pe	-	•	•	•
						sto	ock you owned		of its annual a	ccounting pe	eriod %
Filer's tax year beginning		, 20	, and endi	ing			, 2	20			
	al Form 5471 for the foreign c										· · · <u> </u>
	pecified foreign financial asse										<u> </u>
	m 5471 has been completed										🗀
	ecked, enter the corresponding		or "Alternative	Informatio	on" (see in:	structi	ons)				
H Person(s) on whose beh	alf this information return is fil	ed:							(4) (1)		1 ()
(1) Nam	ie		(2) Addre	ress			(3) Identifyin	ıg number		ck applicable	T
									Shareholder	Officer	Director
	applicable lines and so	hedule	es. All infor	mation r	must be	e in E	⊥ English. All	amounts	must be	stated in	⊥ U.S. dollars
	herwise indicated.										
1a Name and address of	toreign corporation							b(1) Emp	loyer identific	ation number	r, it any
								L (0) D - f -	ID	h (! t-	
								b(2) Refe	erence ID num	ber (see instr	uctions)
											\
									rious reference uctions)	e ID number(s	s), if any (see
								• Cou	ntry under who	seo lawe inco	rporated
								c Cou	niny under win	JSE IAWS IIICC	porateu
d Date of incorporation	e Principal place of busines	<u> </u>	f Principal b	nusiness ar	ctivity	a F	Principal busin	es activity	h F	unctional cur	rency code
u Date of moorporation	C i inicipal place of basines	3	code numi		Otivity	9'	Tirioipai basiir	ooo activity	""	anotional cal	Torioy code
2 Provide the following i	I nformation for the foreign cor	ooration's	s accounting n	period state	ed above						
-	dentifying number of branch o						e tax return w	as filed ent	ar.		
United States	ichthyllig hamber of brahon o	moc or a	gont (ii diriy) iir							S. income ta	v naid
					(i) Taxable income or (loss)			` '	(after all credits)		
c Name and address of	foreign corporation's statutor	v or resid	lent agent in co	ountry d	1 Name an	nd add	ress (including	corporate	l denartment if	annlicable) (of nerson (or
of incorporation		,	g	· · · · · · · · · · · · · · · · · · ·			custody of the				
					the locat	ion of	such books ar	nd records,	if different		
Schedule A Stoc	k of the Foreign Co	rpora	tion								
				(b) Number of shares issued and outstanding							
(a) Description of each class of	stock			(i) Beginning of annual (ii) End of annu			ual			
					ν.		unting period			counting per	

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					. 490 —
Schedule B Shareholders of Fore	ign Cor	poration			
Part I U.S. Shareholders of For	eign Co	prporation (see instructions)			
(a) Name, address, and identifying number of shareholder	(b) Di shai	escription of each class of stock held by reholder. Note: This description should natch the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)
Part II Direct Shareholders of F	oreign	Corporation (see instructions)	<u> </u>	I.	
(a) Name, address, and identifying number of shar Also, include country of incorporation or formation, if applicable.		(b) Description of each class of stock held Note: This description should match the description entered in Schedule A,	corresponding	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period
				37.	3

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Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. generally accepted accounting principles (GAAP). Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for dollar approximate separate transactions method (DASTM) corporations.

				Functional Currency	U.S. Dollars
	1a	Gross receipts or sales	1a		
	b	Returns and allowances	1b		
	С	Subtract line 1b from line 1a	1c		
	2	Cost of goods sold	2		
	3	Gross profit (subtract line 2 from line 1c)	3		
Φ	4	Dividends	4		
Ě	5	Interest	5		
Income	6a	Gross rents	6a		
=	b	Gross royalties and license fees	6b		
	7	Net gain or (loss) on sale of capital assets	7		
	8a	Foreign currency transaction gain or loss—unrealized	8a		
	b	Foreign currency transaction gain or loss—realized	8b		
	9	Other income (attach statement)	9		
	10	Total income (add lines 3 through 9)	10		
	11	Compensation not deducted elsewhere	11		
	12a	Rents	12a		
ટ	b	Royalties and license fees	12b		
ij	13	Interest	13		
nc ₁	14	Depreciation not deducted elsewhere	14		
Deductions	15	Depletion	15		
	16	Taxes (exclude income tax expense (benefit))	16		
	17	Other deductions (attach statement—exclude income tax expense (benefit))	17		
	18	Total deductions (add lines 11 through 17)	18		
4)	19	Net income or (loss) before unusual or infrequently occurring items, and			
Net Income		income tax expense (benefit) (subtract line 18 from line 10)	19		
ည်	20	Unusual or infrequently occurring items	20		
=	21a	Income tax expense (benefit)—current	21a		
ž	b	Income tax expense (benefit)—deferred	21b		
	22	Current year net income or (loss) per books (combine lines 19 through 21b)	22		
sive	23a	Foreign currency translation adjustments	23a		
er Tens	b	Other	23b		
Other prehen ncome	С	Income tax expense (benefit) related to other comprehensive income .	23c		
Other Comprehensive Income	24	Other comprehensive income (loss), net of tax (line 23a plus line 23b less			
<u>ō</u>		line 23c)	24		

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Schedule F	Balance	Sheet
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Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

	Assets	(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash		
2a	Trade notes and accounts receivable		
b	Less allowance for bad debts	((
3	Derivatives		
4	Inventories		
5	Other current assets (attach statement)		
6	Loans to shareholders and other related persons		
7	Investment in subsidiaries (attach statement)		
8	Other investments (attach statement)		
9a	Buildings and other depreciable assets		
b	Less accumulated depreciation	()	(
10a	Depletable assets		
b	Less accumulated depletion	()	(
11	Land (net of any amortization)		
12	Intangible assets:		
а	Goodwill		
b	Organization costs		
С	Patents, trademarks, and other intangible assets		
d	Less accumulated amortization for lines 12a, 12b, and 12c	()	(
13	Other assets (attach statement)		
14	Total assets		
	Liabilities and Shareholders' Equity		
15	Accounts payable		
16	Other current liabilities (attach statement)		
17	Derivatives		
18	Loans from shareholders and other related persons		
19	Other liabilities (attach statement)		
20	Capital stock:		
а	Preferred stock		
b	Common stock		
21	Paid-in or capital surplus (attach reconciliation)		
22	Retained earnings		
23	Less cost of treasury stock	((
24	Total liabilities and shareholders' equity		

2	hadu	6 G	Other	Inform	ation
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		Yes	No
1	During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign		
	partnership?		
	If "Yes," see the instructions for required statement.		
2	During the tax year, did the foreign corporation own an interest in any trust?		
3a	During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from		
	their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign		
	branches (see instructions)?		
	If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).		
b	During the tax year, did the foreign corporation have one or more qualified business units as defined in section		
	989(a) with a functional currency different than its owner?		
	If "Yes," enter number of Forms 8964 attached to Form 5471		
4a	During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign		
	corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion		
	payment made or accrued to the foreign corporation (see instructions)?		
	If "Yes," complete lines 4b and 4c.		
b	Enter the total amount of the base erosion payments		
С	Enter the total amount of the base erosion tax benefits		

Sche	edule G Other Information (continued)		
5a		Yes	No
	allowed under section 267A?		
b	Enter the total amount of the disallowed deductions (see instructions)		
6a	Is the filer claiming a foreign-derived intangible income (FDII) deduction (under section 250) with respect to any		
ou	transactions with the foreign corporation?		
L	If "Yes," complete lines 6b, 6c, and 6d. See instructions.		
b	Enter the amount of gross receipts derived from all sales of general property to the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) \$		
С	Enter the amount of gross receipts derived from all sales of intangible property to the foreign corporation that the filer included in its computation of FDDEI		
d	Enter the amount of gross receipts derived from all services provided to the foreign corporation that the filer included in its computation of FDDEI		
7	During the tax year, was the foreign corporation a participant in any cost sharing arrangement?		
	If the answer to question 7 is "Yes," complete a separate Schedule G-1 for each cost sharing arrangement in which the foreign corporation was a participant during the tax year.		
8	After April 25, 2014, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))?		
9a	Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the tax year?		
b	Enter in functional currency the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the tax year		
10	During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)?		
	If "Yes," see instructions and attach statement.		
11	During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4?		
	If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		
12	During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		
13	During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		
14	Did you answer "Yes" to any of the questions in the instructions for line 14?		
	If "Yes," enter the corresponding code(s) from the instructions and attach statement		
15	Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)?		
16	Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to		
	the current tax year (see instructions)?		
17a	Did any extraordinary reduction with respect to a controlling section 245A shareholder occur during the tax year		
174	(see instructions)?		
b	If the answer to question 17a is "Yes," was an election made to close the tax year such that no amount is treated as an extraordinary reduction amount or tiered extraordinary reduction amount (see instructions)?		
18a	Did the filer have any loan to or from the foreign corporation to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the filer used a rate of interest within the relevant safe-haven range (100% to 130% of the applicable Federal rate (AFR) for the relevant term)?		
b	Did the filer have any loan to or from the foreign corporation to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the filer used a rate of interest outside the relevant safe-haven range (100% to 130% of the AFR for the relevant term)?		
19a	Did the filer issue a covered debt instrument in any of the transactions described in Regulations section 1.385-3(b) (2) with respect to the foreign corporation during the tax year, or, did the filer issue or refinance indebtedness owed to the foreign corporation during the 36 months before or after the date of a distribution or acquisition described in Regulations section 1.385-3(b)(3)(i) made by the filer, and either the issuance or refinance of indebtedness or the distribution or acquisition occurred during the tax year?		

Scne	dule G Other Information (continued)			
-			Yes	No
b	If the answer to question 19a is "Yes," provide the following.			
	(1) The amount of such transaction(s), distribution(s), and acquisition(s)			
00-	(2) The amount of such related party indebtedness			
20a	During the tax year, did the foreign corporation pay or accrue any Top-up Tax? See instructions			
b	If the answer to question 20a is "Yes," enter the amount of each type of tax paid or accrued. See instruction in the property of tax paid or accrued.			
	(1) Income Inclusion Rule (IIR) (or similar taxes)			
	(3) UTPR (or similar taxes)			
210		Han favoirus		
21a	During the tax year, was any portion of any increase or decrease to the earnings and profits of corporation (including previously taxed earnings and profits described in section 959) attributable to a			
	described in section 304?			
b	If the answer to question 21a is "Yes," provide the following in functional currency, reporting an inc	rease as a		
_	positive number and a decrease as a negative number.			
	(1) The change in previously taxed earnings and profits described in section 959(c)(1) and (c)(2)			
	(2) The change in other earnings and profits described in section 959(c)(3)			
Sche	dule I Summary of Shareholder's Income From Foreign Corporation (see instructions)			
	H on page 1 is completed, a separate Schedule I must be filed for each Category 4, 5a, or 5b filed	for whom	reporti	ing is
furnisł	ned on this Form 5471. This Schedule I is being completed for:			
	of U.S. shareholder Identifying number			
1a	Section 964(e)(4) subpart F dividend income from the sale of stock of a lower-tier foreign corporation			
	(see instructions)	1a		
	Section 245A(e)(2) subpart F income from hybrid dividends of tiered corporations (see instructions) .	1b		
С	Subpart F income from tiered extraordinary disposition amounts not eligible for subpart F exception under section 954(c)(6)	1c		
a	Subpart F income from tiered extraordinary reduction amounts not eligible for subpart F exception	10		
u	under section 954(c)(6)	1d		
е	Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A)	1e		
f	Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A)	1f		
g	Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A) .	1g		
h	Other subpart F income (enter result from Worksheet A)	1h		
2	Earnings invested in U.S. property (enter the result from Worksheet B)	2		
3	Reserved for future use	3		
4	Factoring income	4		
	See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.			
5a	Section 245A eligible dividends (see instructions)	5a		
b	Extraordinary disposition amounts (see instructions)	5b		
С	Extraordinary reduction amounts (see instructions)	5c		
d	Section 245A(e) dividends (see instructions)	5d		
е	Dividends not reported on line 5a, 5b, 5c, or 5d	5e		
6	Exchange gain or (loss) on a distribution of previously taxed earnings and profits	6	V -	
7-	Was any income of the foreign corneration blocked?		Yes	NO
7a	Was any income of the foreign corporation blocked?			
b	If the answer to either question is "Yes," attach an explanation.			
82	Did this U.S. shareholder have an extraordinary disposition (ED) account with respect to the foreign con	noration at		
8a	any time during the tax year (see instructions)?	•		
b	If the answer to question 8a is "Yes," enter the U.S. shareholder's ED account balance at the beginning		vear	l
-	\$ and at the end of the tax year \$ Provide an attachment detailin			m the
	beginning to the ending balances.	, ,	-	
С	Enter the CFC's aggregate ED account balance with respect to all U.S. shareholders at the beginning of	the CFC ye	ar	
	\$ and at the end of the tax year \$ Provide an attachment detailin			m the
	beginning to the ending balances.	, •		
9	Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation (see instructions)	\$		