

## Corporate Income Tax Report

### (EU Public Country by Country Report)

#### Fiscal Year 2025 (from 01 January 2025 to 31 December 2025)

In accordance with section Primero.6 of Additional Provision Eleven (hereinafter, AP 11<sup>th</sup>) of Law 22/2015, of July 20, *Law on Auditing Accounts* (hereinafter, LAC), the entity **Ebara Pumps Iberia, S.A.** (hereinafter, **EPISA**), headquartered at Calle Gorriones, 8, Pinto, 28320 Madrid, a subsidiary of **Ebara Corporation**, has been identified to publish a report on corporate income tax or taxes of an identical or similar nature at the consolidated level of the ultimate parent company for fiscal year 2025, following section third.1 of such provision, given that:

- **Ebara Corporation** is the ultimate parent company, not subject to the law of an EU Member State, of a group whose consolidated annual net turnover exceeded €750,000,000 in each of the last two consecutive fiscal years according to its consolidated financial statements.
- **Ebara Corporation** has several subsidiaries subject to the law of EU member states, considered medium-sized or large, in accordance with the thresholds established in the regulations of those member states.

**Ebara Corporation** has prepared the report on corporate income tax required by the LAC AP 11<sup>th</sup> for fiscal year 2025, whose content is compatible with the one established in such provision, it will be published free of charge in an electronic format that is machine-readable on Ebara Corporation's website (<https://www.ebara.com/global-en/sustainability/governance/tax/>), in an EU official language, within six-months after the fiscal year end for which the report has been drawn up, in accordance with section First.6 of the AP 11<sup>th</sup>.

This report will be filed by **EPISA** for publication in the Madrid Trade Registry in accordance with section First.6 and Third of AP 11<sup>th</sup>.

### **Content of the Corporate Income Tax Report**

#### **Section 1. General information**

Name of the ultimate parent of the group / of the standalone undertaking	Ebara Corporation
Country where the ultimate parent has its registered office	Japan
Financial Year – start date	01/01/2025
Financial Year – end date	31/12/2025
Reporting currency	Japanese Yen
Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Part	Yes

B and C, of Annex III to Directive 2011/16/EU (yes/no)?	
Name and address 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	Ebara Pumps Iberia, S.A. / Calle Gorriones, 8, Pinto, 28320 Madrid, Spain

**Section 2. Overview of information on a country-by-country basis (no information has been omitted)**

Tax jurisdiction	Country code	Revenues	Profit (loss) before income tax	Income tax paid – on a cash basis	Income tax accrued – current year	Accumulated earnings	Number of employees
Austria	AT	161,000,000	13,000,000	4,000,000	4,000,000	0	8
France	FR	2,352,000,000	202,000,000	56,000,000	54,000,000	282,000,000	41
Germany	DE	9,297,000,000	1,071,000,000	475,000,000	351,000,000	5,196,000,000	143
Ireland	IE	499,000,000	45,000,000	8,000,000	6,000,000	0	29
Italy	IT	24,871,000,000	1,770,000,000	727,000,000	634,000,000	4,436,000,000	607
Netherlands	NL	512,000,000	16,000,000	9,000,000	3,000,000	0	3
Poland	PL	1,383,000,000	149,000,000	17,000,000	30,000,000	0	21
Portugal	PT	556,000,000	108,000,000	26,000,000	25,000,000	0	5
Russia	RU	124,000,000	-103,000,000	0	0	585,000,000	8
Samoa	WS	0	0	0	0	-618,000,000	0
Spain	ES	6,053,000,000	507,000,000	128,000,000	127,000,000	1,868,000,000	118
Sweden	SE	553,000,000	53,000,000	11,000,000	11,000,000	-118,000,000	1
Turkey	TR	19,493,000,000	415,000,000	150,000,000	394,000,000	4,725,000,000	495
Vietnam	VN	4,352,000,000	726,000,000	124,000,000	124,000,000	1,434,000,000	335
All other tax jurisdictions (aggregated basis)		1,133,000,000,000	106,095,000,000	30,208,000,000	30,596,000,000	364,620,000,000	19,338

**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	Ebara Precision Machinery Europe GmbH (Austria Branch)	Provision of services to unrelated parties
France	FR	Ebara Pumps Europe S.P.A. (France Branch)	Sales, marketing or distribution
France	FR	Ebara Precision Machinery Europe GmbH (France Branch)	Provision of services to unrelated parties
Germany	DE	Ebara Pumps Europe S.P.A. (Germany Branch)	Sales, marketing or distribution
Germany	DE	Ebara Precision Machinery Europe GmbH	Sales, marketing or distribution / Provision of services to unrelated parties
Ireland	IE	Ebara Precision Machinery Europe GmbH (Ireland Branch)	Provision of services to unrelated parties
Italy	IT	Ebara Pumps Europe S.p.A.	Research and development / Manufacturing or production / Sales, marketing or distribution / Holding of shares or other equity instruments
Italy	IT	Sumoto S.r.l.	Manufacturing or production / Sales, marketing or distribution
Italy	IT	Ebara Precision Machinery Europe GmbH (Italy Branch)	Provision of services to unrelated parties
Italy	IT	Elliott Turbomachinery S.A. (Italy Branch)	Sales, marketing or distribution / Provision of services to unrelated parties

Netherlands	NL	Ebara Precision Machinery Europe GmbH (Netherlands Branch)	Provision of services to unrelated parties
Poland	PL	Ebara Pompy Polska Sp. z o.o.	Sales, marketing or distribution
Portugal	PT	Ebara Pumps Iberia, S.A. (Portugal Branch)	Sales, marketing or distribution
Russia	RU	Ebara Pumps RUS Limited Liability Company	Sales, marketing or distribution
Samoa	WS	Ebara Densan (Taiwan) Samoa MFG	Holding of shares or other equity instruments
Spain	ES	Ebara Pumps Iberia, S.A.	Sales, marketing or distribution
Sweden	SE	Ebara Pumps Europe S.P.A. (Sweden Branch)	Sales, marketing or distribution
Turkey	TR	Vansan Makina Sanayi ve Ticaret A.Ş.	Research and development / Ownership or management of intellectual property / Manufacturing or production / Sales, marketing or distribution / Provision of services to unrelated parties / Holding of shares or other equity instruments
Turkey	TR	Vansan Makina Montaj ve Pazarlama A.Ş.	Sales, marketing or distribution
Vietnam	VN	Ebara Viet Nam Pump Company Limited	Manufacturing or production / Sales, marketing or distribution

#### **Section 4. Omitted information**

Information omitted (if any) for this financial year:
N/A
Information omitted in previous years, which is disclosed in this financial year (if any):
N/A

#### **Section 5 (non-mandatory). Explanations for material discrepancies between income tax paid and accrued**

Explanations on material discrepancies between amounts of income tax accrued during the relevant financial year and amounts of income tax paid on a cash basis as disclosed in Section 2, where applicable at group level, considering where appropriate corresponding amounts concerning previous financial years:
N/A