

REPORT ON CORPORATE INCOME TAX INFORMATION

in accordance with Chapter 10a of Directive 2013/34/EU
(‘country-by-country reporting’)

Section 1

General Information

Name of the ultimate parent of the group / of the standalone undertaking	KYB Corporation
Country where the ultimate parent has its registered office	Japan
Financial Year - start date	2025-04-01
Financial Year - end date	2026-03-31
Reporting currency	JPY
Language of report	en
Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Parts B and C, of Annex III to Directive 2011/16/EU (yes/no)?	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	KYB Europe GmbH, Aschheim / Germany
Other information	Revenue reported in Russian Federation consists of interest income. The business operations in Russia have been suspended.

Section 2

Overview of information on a country-by-country basis

Tax jurisdiction	Country code	Revenues	Profit (loss) before income tax	Income tax paid - on cash basis	Income tax accrued - current year	Accumulated earnings	Number of employees
Czech Republic	CZ	20.632.717.532	1.268.090.290	195.815.464	174.580.049	-1.122.243.488	603
France	FR	0	76.544.689	21.336.091	0	0	23
Germany	DE	28.220.967.445	185.858.157	17.076.494	179.489.566	5.791.567.979	55
Italy	IT	1.740.782.308	-86.053.871	13.357.277	480.498	0	7
Poland	PL	0	46.747.054	10.998.919	0	0	8
Romania	RO	0	27.561.414	3.917.661	0	0	5
Russian Federation	RU	491.566.536	314.117.278	80.998.847	80.998.847	1.706.509.683	0
Spain	ES	57.110.639.694	2.661.927.255	48.554.893	362.684.592	3.646.841.109	1.068
Turkey	TR	0	2.817.633	688.498	0	0	1
Viet Nam	VN	13.732.691.503	1.400.506.757	191.676.311	244.448.043	4.139.325.835	1.358
All other tax jurisdictions (aggregated basis)	-	521.763.927.813	32.652.133.046	5.537.416.241	4.139.629.622	129.970.603.100	10.449

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
1. Czech Republic	CZ	KYB Europe GmbH Branch in Czech Republic KYB Manufacturing Czech s.r.o. KYB CHITA Manufacturing Europe s.r.o.	Purchasing or Procurement/Manufacturing or Production/Sales, Marketing or Distribution
2. France	FR	KYB Europe GmbH Branch in France	Sales, Marketing or Distribution
3. Germany	DE	KYB Europe GmbH	Purchasing or Procurement/Sales, Marketing or Distribution/Administrative, Management or Support Services/Holding Shares or Other Equity instruments
4. Italy	IT	KYB Europe GmbH Branch in Italy	Sales, Marketing or Distribution
5. Poland	PL	KYB Europe GmbH Branch in Poland	Sales, Marketing or Distribution
6. Romania	RO	KYB Europe GmbH Branch in Romania	Sales, Marketing or Distribution
7. Russian Federation	RU	LLC KYB Eurasia	Dormant
8. Spain	ES	KYB Europe GmbH Branch in Spain Iberia KYB Europe GmbH Branch in Spain Navarra KYB Suspensions Europe S.A.U. KYB Advanced Manufacturing Spain S.A.U.	Research and Development/Holding or Managing Intellectual Property/Purchasing or Procurement/Manufacturing or Production/Sales, Marketing or Distribution/Administrative, Management or Support Services
9. Turkey	TR	KYB Europe GmbH Branch in Turkey	Sales, Marketing or Distribution
10. Viet Nam	VN	KYB Manufacturing Vietnam Co.Ltd. Takako Vietnam Co.Ltd.	Purchasing or Procurement/Manufacturing or Production/Sales, Marketing or Distribution

Section 4

Omitted information

Information omitted (if any) for this financial year:
Not applicable
Information omitted in previous financial years, which is disclosed in this financial year (if any):
Not applicable

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:
Not applicable