

Year Ended March 31, 2026 EU Public CbCR - Spain Only

Background: The EU Public country-by-country (CbC) report has been prepared to meet the requirements of Directive 2013/34/EU as amended by Directive (EU) 2021/2101 on the disclosure of income tax information. It provides high-level information on where the Company earns its profits and pays income tax and follows the prescribed EU reporting template.

Scope: This publication includes Spain-only data and has been prepared to meet Spain's requirement to publish within six months of a company's fiscal year end (i.e., March 31, 2026), which is earlier than the timeline applicable in other EU Member States. The Company will publish its full EU Public CbC report, which will include the relevant information as prescribed under the EU Directive by March 31, 2027 (i.e., 12 months after the company's fiscal year end). Accordingly, this version should not be viewed as representative of the Company's complete EU operations.

Section 1: General Information

Name of the ultimate parent of the group / of the standalone undertaking	TOYOBO CO., LTD.
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
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 Council Directive 2011/16/EU?	Yes

Section 2: Overview of Information on a Country-by-Country Basis

<u>Tax Jurisdiction</u>	<u>Country code</u>	<u>Revenues</u>	<u>Profit (loss) before income tax</u>	<u>Income tax paid – on cash basis</u>	<u>Income tax accrued – current year</u>	<u>Accumulated earnings</u>	<u>Number of employees</u>
Spain	ES	4,687,458,000	(238,295,000)	(3,215,000)	(10,184,000)	4,181,065,000	147

Section 3: List of subsidiaries and activities

<u>Member State or tax jurisdiction</u>	<u>Country code</u>	<u>Name of each subsidiary undertaking in the Member State or tax jurisdiction</u>	<u>Brief description of the nature of activities in the Member State or tax jurisdiction</u>
Spain	ES	SPINREACT,S.A.U.	Manufacture and sale of diagnostics

Section 4: Omitted Information

None

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

None