

Report on Corporate Income Tax
(EU Public Country by Country Report)

Fiscal Year 2025 (from April 1, 2025 to March 31, 2026)

In accordance with the provisions of sections 1.4 and 6 of the eleventh Additional Provision (hereinafter, DA 11^a) of Law 22/2015, of July 20, on Auditing of Accounts (hereinafter, LAC), the entity **YKK Spain SA** (hereinafter, **YKKSP**), with registered office at Travessera de les Corts, 55 Bajos, 08028 Barcelona, subsidiary of **YKK Corporation** is required to publish and make accessible a report on the consolidated corporate income tax or taxes of an identical or similar nature of said ultimate parent company relating to the fiscal year 2025, given that:

- **YKKSP** is a medium-sized or large entity subject to Spanish law, in accordance with the thresholds provided for in Article 3 of the LAC, and
- **YKK Corporation is the ultimate parent company**, not subject to the law of an EU Member State, of a group whose consolidated annual net turnover at the end of the financial year exceeded, in each of the last two consecutive financial years, a total of 750,000,000 euros according to its consolidated financial statements.

To comply with this obligation, **YKKSP** has requested that **YKK Corporation** provide all the information required by Additional Provision 11 of the Spanish Accounting Law. However, this information has not been made available to **YKKSP** because, as of the date of preparation and filing of the company's Annual Accounts, the group's information is not yet available.

Therefore, **YKKSP** has prepared the corporate income tax report required by Additional Provision 11 of the Spanish Corporate Income Tax Act (LAC), including only the information relating to the **YKK Group** in Spain, available as of the date of submission of its Annual Accounts for the financial year 2025, without prejudice to the fact that the final information will be that which is included in the corporate income tax report for the whole group that will be published in Germany, within the 12-month period provided for in Directive 2021/2101, which amended Directive 2013/34/EU as regards the disclosure of information relating to corporate income tax.

In order to comply with Section Three of the 11th Additional Provision of the LAC, this report will be submitted to the Barcelona Mercantile Registry together with the documents that form part of the annual accounts.

Contents of the report on corporate tax

Section 1. General Information

Name of the ultimate parent company of the group or of the independent company	YKK Corporation
Country in which the ultimate parent company has its registered office	Japan
Fiscal year start date	01/04/2025
Fiscal year end date	31/03/2026
Reference currency	Euro
Is the information collected in the report based on the reporting instructions used for tax purposes, in accordance with section III, parts B and C, of Annex III to Directive 2011/16/EU (yes/no)?	Yeah

Section 2. Summary of information country by country (no information has been omitted)

Fiscal territory	Country code	Income	Profits (losses) before applying corporate tax	Corporate income tax paid – Cash basis	Corporate income tax accrued — Current year	Undistributed results	Number of workers
Spain	IS	17,523,876	626,378	-261.476	0	14,056,093	101

Section 3. List of subsidiaries and activities

Member State or tax territory	Country code	Name of each subsidiary company in the Member State or tax territory	Brief description of the nature of the activities in the Member State or tax territory
Spain	IS	YKK Spain SA	Purchases or supplies Manufacturing or production Sale, marketing or distribution