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

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

In accordance with section First.4 of Additional Provision Eleven (hereinafter, AP 11th) of Law 22/2015, of July 20, *Law on Auditing Accounts* (hereinafter, LAA), **EPSON IBERICA S.A.U.** (hereinafter, Epson Ibérica), subsidiary of **SEIKO EPSON CORPORATION** (hereinafter, SEC), is required to publish and make accessible a report regarding corporate tax or taxes of similar nature consolidated at the level of the ultimate parent company (EU public country by country report), given that:

- **Epson Ibérica** is an entity subject to Spanish law, considered medium or large sized, according to the thresholds set out in Article 3 of the LAA, and

- **SEC** is the ultimate parent company, not governed by the law of an EU Member State. The net consolidated annual turnover of the group at the end of the fiscal year exceeded a total of 750,000,000 euros in each of the last two consecutive fiscal years according to its consolidated financial statements.

To comply with this obligation, Epson Ibérica has requested SEC to provide all the information required by the AP 11th of the LAA. However, this information has not been made available to Epson Iberica because the group information was not yet available at the time of preparing and filing the Annual Accounts of the Spanish entity.

Therefore, Epson Ibérica has prepared the report on corporate tax required by the AP 11th of the LAA, considering only the information of Epson Group in Spain, available at the time of filing its Annual Accounts for the fiscal year 2025/2026, without prejudice to the fact that the definitive information will be included in the report on corporate tax of the entire group that will be published in another EU Member State, within the 12-month period provided for in Directive 2021/2101, which amended Directive 2013/34/EU as regards disclosure of income tax information by certain undertakings and branches.

Content of the corporate income tax report

Section 1. General information

Name of the ultimate parent of the group / of the standalone undertaking	SEIKO EPSON CORPORATION
Country where the ultimate parent has its registered office	Japan
Financial Year – start date	01/04/2025
Financial Year – end date	31/03/2026
Reporting currency	EUR
Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Part B and C, of Annex III to Directive 2011/16/EU (yes/no)?	Yes. The information in this report is prepared in accordance with the Country-by-Country Reporting requirements set out in the Corporate Income Tax Law of Japan and the related implementation guidance issued by the Japanese competent authorities, which are generally aligned with the OECD BEPS Action 13 Country-by-Country Reporting framework and are broadly consistent with the reporting requirements set out in Section III, Parts B and C of Annex III to Council Directive 2011/16/EU.

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

Tax jurisdiction	Currency	Country code	Revenues	Profit (loss) before income tax	Income tax paid – on cash basis	Income tax accrued – current year	Accumulated earnings	Number of employees
Spain	JPY	ES	16.164.530.919	410.205.418	3.062.374	115.896.600	530.627.292	119
Spain	EUR[1]	ES	92.493.446	2.347.195	17.523	663.160	3.036.249	119

Section 3. List of subsidiaries and activities

Member States 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
Spain	ES	EPSON IBERICA S.A.	Sales, Marketing or Distribution
Spain	ES	INEDIT SOFTWARE S.L.	Sales, Marketing or Distribution

[1] EUR amounts have been converted from JPY at the average exchange rate for the fiscal year 1 April 2025 – 31 March 2026 of JPY 1 = EUR 0,005722. Source: https://www.ecb.europa.eu/stats/policy_and_exchange_rates/euro_reference_exchange_rates/html/eurofxref-graph-jpy.nl.html.

This report has been approved by Epson Iberica´s Directors, will be filed in the Mercantile Register of Barcelona along with the documents that make up the annual accounts and is accessible to the public, free of charge, on this website.