

REPORT ON CORPORATE INCOME TAX INFORMATION

in compliance with chapter 10a of Directive 2013/34/EU ('country-by-country reporting')

Introduction

The information provided below, in accordance with Law 28/2022 of 21 December (which amended Law 22/2015 of 20 July on the Audit of Accounts), relates solely to the Group's operations in Spain. This limitation arises because the Group's ultimate parent has not made available information regarding the Group's worldwide operations.

Section 1. General information

Name of ultimate parent of group / of standalone company	Shin-Etsu Chemical Co., Ltd.
Country of registered office of ultimate parent undertaking	Japan
Date of start of financial year	2025-04-01
Date of end of financial year	2026-03-31
Reporting currency	JPY
Application of option to report in accordance with taxation reporting instructions	true
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	-
Name and address of a single branch which has published the report on income tax information of an undertaking that is not governed by the law of a Member State	-
Language of report	en

Section 2. Overview of information on a country-by-country basis

Name of Member State or tax jurisdiction	Country code of Member State or tax jurisdiction	Revenues	Profit (loss) before tax	Income tax paid (on cash basis)	Income tax accrued – current year	Accumulated earnings	Number of employees
Spain	ES	5703000000	384000000	115000000	76000000	4493000000	73
All other tax jurisdictions (aggregated basis)							
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Section 3. List of subsidiaries and activities

Name of Member State or tax jurisdiction	Country code of Member State or tax jurisdiction	Name of subsidiary undertakings consolidated in financial statements of ultimate parent undertaking	Brief description per country of nature of activities in Member State or tax jurisdiction
Spain	ES	CYGSA	Purchasing or Procurement, Manufacturing or Production and Sales, Marketing or Distribution

Section 4. Omitted information

Disclosure of type of information omitted		
Information omitted	Information omitted, other tax jurisdictions	Explanation of reason for omission of information
Not applicable	Not applicable	Not applicable
Disclosure of information omitted for previous financial years		
Not applicable		

Section 5. Explanations for material discrepancies between income tax paid and accrued

Explanation of any material discrepancies between income tax paid and accrued
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