

REPORT ON CORPORATE INCOME TAX INFORMATION

in compliance with chapter 10a of Directive 2013/34/EU

("country-by-country reporting")

Section 1. General information

Name of ultimate parent of group / of standalone company	Yanmar Holdings 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	Yanmar International Europe B.V. Brugplein 11, 1332 BS Almere, the Netherlands
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	English

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
CZECHIA	CZ	77,377,735,235	2,747,112,383	384,837,288	384,837,288	8,181,061,021	635
DENMARK	DK	692,166,049	149,666,654	31,799,209	31,661,343	922,473,991	12
FINLAND	FI	0	2,678,770	1,093,983	642,413	45,741,520	4
FRANCE	FR	33,557,957,146	-4,163,419,092	15,066,881	19,836,019	-1,561,189,067	503
GERMANY	DE	37,410,152,437	-7,842,041,694	177,568,829	172,748,492	-21,327,852,439	818
ITALY	IT	25,041,816,734	861,551,266	77,759,830	264,144,344	9,761,981,000	236
NETHERLANDS	NL	89,330,855,377	-1,431,057,917	601,133,031	788,304,104	-5,774,739,984	364
POLAND	PL	4,157,753,803	-22,576,002	30,324,936	23,785,218	1,355,263,909	48
PORTUGAL	PT	1,966,946,071	98,649,617	19,013,993	22,276,171	485,861,804	49
SLOVAKIA	SK	409,355,955	39,900,648	7,754,752	7,754,752	400,040,556	7
SPAIN	ES	48,001,460,852	3,921,632,634	887,839,861	800,243,623	30,682,875,184	666
SWEDEN	SE	118,564,376	8,438,023	279,153	569,244	113,202,949	4
NORWAY	NO	1,170,912,137	-39,346,101	0	0	399,132,252	8
PANAMA	PA	629,874,800	28,346,394	8,689,191	2,173,252	682,969,225	9
RUSSIAN FEDERATION	RU	122,578,830	69,707,144	10,249,470	10,068,994	107,364,714	1
VIET NAM	VN	1,970,809,615	-326,546,056	1,128,949	0	-2,668,169,974	38
TÜRKİYE	TR	7,107,101,963	-5,476,092,917	0	0	-8,657,763,716	161
All other tax jurisdictions (aggregated basis)		1,644,958,839,767	16,738,250,187	10,642,235,400	22,381,752,830	293,324,848,020	19,827

Section 3. List of subsidiaries and activities

No.	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
1	CZECHIA	CZ	TEDOM a.s. TEDOM energie s.r.o. TEDOM trading s.r.o. TEDOM power s.r.o. TEDOM solution s.r.o. TEDOM UA s.r.o. SUN Asset Management s.r.o.	Manufacturing or Production/ Sales, Marketing or Distribution/ Provision of Services to Unrelated Parties/ Holding Shares or Other Equity Instruments
2	DENMARK	DK	Vetus ApS Flexofold ApS	Manufacturing or Production/ Sales, Marketing or Distribution
3	FINLAND	FI	Vetus Oy	Sales, Marketing or Distribution
4	FRANCE	FR	Yanmar Vineyard Solutions S.A.S Himoinsa France S.A.S. Yanmar Construction Equipment Europe S.A.S. Vetus Sarl Yanmar France S.A.S.	Manufacturing or Production/ Sales, Marketing or Distribution/ Other
5	GERMANY	DE	Himoinsa Deutschland GmbH RMB Holdings GmbH RMB / Energie GmbH Yanmar Energy System Europe GmbH TEDOM Service GmbH TEDOM Deutschland GmbH TEDOM Energy Systems and Solutions GmbH Yanmar Compact Germany GmbH Yanmar CE Holdings GmbH Yanmar Immobilien GmbH Vetus Deutschland GmbH Yanmar Green Technologies GmbH	Manufacturing or Production/ Sales, Marketing or Distribution/ Administrative, Management or Support Services/ Provision of Services to Unrelated Parties/ Holding Shares or Other Equity Instruments/ Other
6	ITALY	IT	TEDOM Italia S.p.A Vetus Maxwell S.r.l. Smartgyro S.R.L. Yanmar Italy SPA Yanmar R&D Europe S.R.L.	Manufacturing or Production/ Sales, Marketing or Distribution/ Provision of Services to Unrelated Parties/ Other

No.	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
7	NETHERLANDS	NL	Yanmar Marine International B.V. Vetus B.V. Storm Group B.V. ELEO Technologies B.V. ELEO Manufacturing B.V. Yanmar Europe B.V. Yanmar International Europe B.V.	Purchasing or Procurement/ Manufacturing or Production/ Sales, Marketing or Distribution/ Provision of Services to Unrelated Parties/ Internal Group Finance/ Holding Shares or Other Equity Instruments/ Other
8	POLAND	PL	Himoinsa Polska SP, Zo.o. TEDOM Poland Sp. z o.o. TEDOM KOGENERACJA Sp.z o.o. TEDOM ENERGO Sp. z o.o. ENERGO SPV 242 Sp.z.o.o. Vetus Sp.zo.o.	Sales, Marketing or Distribution/ Provision of Services to Unrelated Parties
9	PORTUGAL	PT	Himoinsa Portugal - Motores E Geradores, Sociedade Unipessoal, Lda. Powersil - Sistemas Industriais Electro-Mecanicos Lda	Manufacturing or Production/ Sales, Marketing or Distribution/ Provision of Services to Unrelated Parties
10	SLOVAKIA	SK	TEDOM, s.r.o.	Sales, Marketing or Distribution/ Provision of Services to Unrelated Parties
11	SPAIN	ES	Himoinsa, S.L. Himoinsa Energy Services S.L.U. Dismuntel S.L. Hispano Acustica Industrial SL Yanmar Equipment Iberica, S.L.U. Vetus Hispania SA Sociedad Unipersonal	Purchasing or Procurement/ Manufacturing or Production/ Sales, Marketing or Distribution/ Provision of Services to Unrelated Parties
12	SWEDEN	SE	Yanmar Sverige AB Vetus AB	Sales, Marketing or Distribution/ Provision of Services to Unrelated Parties
13	NORWAY	NO	Yanmar Norge AS	Sales, Marketing or Distribution
14	PANAMA	PA	Himoinsa PTY S A Himoinsa Panama S A	Sales, Marketing or Distribution
15	RUSSIAN FEDERATION	RU	Yanmar RUS LLC.	Dormant

No.	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
16	VIET NAM	VN	Yanmar Agricultural Machinery Vietnam Co., Ltd Yanmar Boat Manufacturing Vietnam Co., Ltd	Sales, Marketing or Distribution/ Provision of Services to Unrelated Parties
17	TÜRKİYE	TR	Yanmar Turkey Makine A.S. Himoinsa Turkey Power Solutions Industry and Trade S.A.	Manufacturing or Production/ 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
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Disclosure of information omitted for previous financial years		
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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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