

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 the ultimate parent of the group / of the standalone undertaking	IHI Corporation
Country where the ultimate parent has its registered office	Japan
Financial Year – start date	2024-04-01
Financial Year – end date	2025-03-31
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/no)?	Yes

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

No.	Tax jurisdiction	Country code	Revenues	Profit (loss) before income tax	Income tax paid – on cash basis	Income tax accrued – current year	Accumulated earnings	Number of employees
1	Austria	AT	621,000,000	180,000,000	73,000,000	38,000,000	220,000,000	19
2	Czechia	CZ	1,060,000,000	5,000,000	17,000,000	-5,000,000	892,000,000	71
3	France	FR	2,019,000,000	430,000,000	86,000,000	115,000,000	1,814,000,000	55
4	Germany	DE	92,698,000,000	-9,626,000,000	159,000,000	123,000,000	-27,835,000,000	539
5	Italy	IT	28,069,000,000	739,000,000	204,000,000	52,000,000	2,760,000,000	378
6	Luxembourg	LU	23,000,000	34,000,000	0	0	6,466,000,000	0
7	Netherlands (the)	NL	15,392,000,000	1,757,000,000	312,000,000	441,000,000	12,962,000,000	226
8	Panama	PA	0	0	0	0	15,000,000	0
9	Romania	RO	955,000,000	-1,789,000,000	9,000,000	9,000,000	0	0
10	Spain	ES	0	0	0	0	0	4
11	Sweden	SE	748,000,000	-194,000,000	2,000,000	0	166,000,000	38
12	Turkey	TR	2,346,000,000	-269,000,000	38,000,000	26,000,000	826,000,000	107
13	Viet Nam	VN	1,903,000,000	190,000,000	131,000,000	57,000,000	230,000,000	238
14	All other tax jurisdictions (aggregated basis)		1,903,867,000,000	129,096,000,000	7,475,000,000	42,441,000,000	200,245,000,000	26,441

Section 3 – List of subsidiaries and activities

Member State 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
Austria	AT	Ionbond Austria GmbH	Provision of Services to Unrelated Parties
Czechia	CZ	Ionbond Czechia S.r.o	Provision of Services to Unrelated Parties
France	FR	IONBOND FRANCE HOLDING SAS	Holding Shares or Other Equity instruments
France	FR	Ionbond France SAS	Provision of Services to Unrelated Parties
Germany	DE	IHI Charging Systems International Germany GmbH	Manufacturing or Production / Administrative, Management or Support Services
Germany	DE	IHI Charging Systems International GmbH	Research and Development / Manufacturing or Production / Sales, Marketing or Distribution / Administrative, Management or Support Services
Germany	DE	IHI Corporation Permanent Establishment	Provision of Services to Unrelated Parties
Germany	DE	IHI Machinery and Furnace Co.,Ltd.Permanent Establishment	Sales, Marketing or Distribution / Administrative, Management or Support Services
Germany	DE	IHI VTN GmbH	Holding Shares or Other Equity instruments
Germany	DE	Ionbond Germany GmbH	Provision of Services to Unrelated Parties
Germany	DE	Steinmueller Engineering GmbH	Provision of Services to Unrelated Parties
Germany	DE	VTN Fritz Dusseldorf GmbH	Provision of Services to Unrelated Parties
Germany	DE	VTN Witten GmbH	Provision of Services to Unrelated Parties
Germany	DE	VTN Witten GmbH	Provision of Services to Unrelated Parties
Italy	IT	IHI Charging Systems International GmbH	Sales, Marketing or Distribution
Italy	IT	IHI Charging Systems International S.p.A	Manufacturing or Production
Italy	IT	IHI Corporation	Administrative, Management or Support Services
Italy	IT	IONBOND ITALIA S.R.L.	Provision of Services to Unrelated Parties
Luxembourg	LU	Ionbond Luxembourg S.a.r.l	Holding Shares or Other Equity instruments
Netherlands (the)	NL	Hauzer Techno Coating Engineering B.V.	Administrative, Management or Support Services
Netherlands (the)	NL	Hauzer Techno Coating Production B.V.	Administrative, Management or Support Services
Netherlands (the)	NL	IHI Hauzer Techno Coating B.V.	Research and Development / Manufacturing or Production / Sales, Marketing or Distribution
Netherlands (the)	NL	Ionbond Netherlands BV	Provision of Services to Unrelated Parties
Netherlands (the)	NL	Niigata Power Systems(Europe)B.V.	Sales, Marketing or Distribution
Panama	PA	Terratec America Inc.	Sales, Marketing or Distribution
Romania	RO	IHI INFRASTRUCTURE SYSTEMS CO., LTD. OSAKA SUCURSALA BUCURESTI	Manufacturing or Production
Spain	ES	IHI Hauzer Techno Coating Iberica S.L.	Provision of Services to Unrelated Parties
Sweden	SE	Ionbond Sweden AB	Provision of Services to Unrelated Parties
Turkey	TR	IHI DALGAKIRAN MAKINA SANAYI VE TICARET A.S.	Research and Development / Manufacturing or Production / Sales, Marketing or Distribution / Provision of Services to Unrelated Parties
Turkey	TR	IHI Infrastructure Systems CO.,LTD. Merkezi Japonya Turkiye Istanbul Subesi	Manufacturing or Production
Turkey	TR	Ionbond Tinkap Yuzey Teknolojileri Sanay ve Ticaret A.S.	Provision of Services to Unrelated Parties
Viet Nam	VN	IHI Corporation	Provision of Services to Unrelated Parties
Viet Nam	VN	IHI INFRASTRUCTURE ASIA CO.,LTD.	Manufacturing or Production / Administrative, Management or Support Services / Provision of Services to Unrelated Parties
Viet Nam	VN	IHI Infrastructure Systems CO.,LTD. - Nhat Tan Project Office	Manufacturing or Production
Viet Nam	VN	Jurong Engineering(Vietnam)Company Limited	Manufacturing or Production / Provision of Services to Unrelated Parties
Viet Nam	VN	JURONG ENGINEERING LIMITED Permanent Establishment	Provision of Services to Unrelated Parties

Section 4 – Omitted information

Information omitted (if any) for this financial year:

Not the case

Information omitted in previous financial years, which is disclosed in this financial year (if any):

Not the case

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

Explanations on material discrepancies between amounts of income tax accrued during the relevant financial year and amounts of income tax paid on a cash basis as disclosed in Section 2, where applicable at group level, considering where appropriate corresponding amounts concerning previous financial years:

The differences between the income tax accrued and the income tax paid in some countries are due to the payment of income tax incurred in the previous financial year and the interim payments of income tax incurred in the current financial year.

Legend

Section 1 - General information		
JP	EN	RO
最終親会社名	Name of the ultimate parent of the group / of the standalone undertaking	Denumirea intreprinderii-mama de cel mai inalt rang a grupului/a intreprinderii autonome
最終親会社所在国	Country where the ultimate parent has its registered office	Tara in care are sediul social intreprinderea-mama de cel mai inalt rang
事業年度開始日	Financial Year – start date	Exercitiul financiar - data de incepe
事業年度終了日	Financial Year – end date	Exercitiul financiar - data de incheiere
報告通貨	Reporting currency	Moneda de raportare
報告書の情報は、理事会指令2011/16/EUの附属書IIIのセクションIII、パートBおよびCに従い、税務目的で使用される報告指示書に基づいているか。	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?	Informatiile din raport se bazeaza pe instructiunile de raportare utilizate in scopuri fiscale prevazute in sectiunea III partile B si C din anexa III la Directiva 2011/16/UE a Consiliului (da/nu)?
はい	YES	DA
Section 2 – Overview of allocation of elements on a country-by-country basis		
JP	EN	RO
居住地国等	Tax jurisdiction	Jurisdictia fiscala
居住地国等コード	Country code	Codul de tara
収入金額	Revenues	Venituri
税引前利益（損失）	Profit (loss) before income tax	Profit (pierdere) inainte de impozitare
納付税額	Income tax paid – on cash basis	Impozitul pe profit platit - in numerar
発生税額	Income tax accrued – current year	Impozitul pe profit acumulat - exercitiul in curs
利益剰余金の額	Accumulated earnings	Castiguri acumulate
従業員数	Number of employees	Numar de angajati
Section 3 – List of subsidiaries and activities		
JP	EN	RO
会社名	Name of each subsidiary undertaking in the Member State or tax jurisdiction	Denumirea fiecarei filiale din statul membru sau din jurisdictia fiscala
主要な事業活動	Brief description of the nature of activities in the Member State or tax jurisdiction	Descrierea succinta a naturii activitatilor din statul membru sau din jurisdictia fiscala
研究開発	Research and Development	Cercetare si dezvoltare
知的財産の保有または管理	Holding or Managing intellectual property	Detinere sau gestionare de proprietate intelectuala
購買又は調達	Purchasing or Procurement	Achizitii sau atribuire de contracte de achizitii publice
製造又は生産	Manufacturing or Production	Fabricatie sau productie
販売、マーケティング又は物流	Sales, Marketing or Distribution	Vanzari, comercializare sau distributie
管理、運営、またはサポート・サービス	Administrative, Management or Support Services	Servicii administrative, de gestiune sau de sprijin
非関連者への役務提供	Provision of Services to unrelated parties	Prestare servicii – catre parti neafiliate
グループ内金融	Internal Group Finance	Finantare interna a grupului
規制金融サービス	Regulated Financial Services	Servicii financiare regulate
保険	Insurance	Asigurari
株式・その他の持分の保有	Holding Shares or Other Equity instruments	Detinere de actiuni sau de alte instrumente de capital
休眠会社	Dormant	Inactiv
その他	Other	Altele

Section 4 – Omitted information		
JP	EN	RO
当年度において省略された情報（該当する場合）	Information omitted (if any) for this financial year	Informatii omise (daca exista) pentru acest exercitiu financiar
該当無し	Not the case	Nu este cazul
過去の会計年度で省略され、当年度に開示された情報（該当する場合）	Information omitted in previous financial years, which is disclosed in this financial year (if any)	Informatii omise in exercitiile financiare anterioare care sunt prezentate in acest exercitiu financiar (daca este cazul)
該当無し	Not the case	Nu este cazul
Section 5 (non mandatory) – Explanations for material discrepancies between income tax paid and accrued		
JP	EN	RO
対象会計年度の納付税額と発生税額の重要な差異についての説明	Explanations on material discrepancies between amounts of income tax accrued during the relevant financial year and amounts of income tax paid on a cash basis as disclosed in Section 2, where applicable at group level, considering where appropriate corresponding amounts concerning previous financial years	Explicatii privind discrepantele semnificative dintre cuantumurile impozitului pe profit acumulat in cursul exercitiului financiar relevant si cuantumurile impozitului pe profit platit in numerar, astfel cum sunt prezentate in sectiunea 2, daca este cazul la nivel de grup, luand in considerare, dupa caz, sumele corespunzatoare aferente exercitiilor financiare anterioare
当年度の納付税額は、前年度に発生した法人税の未払分の納付や、当年度に発生する法人税の中間納付によるものであるため、一部の国において、発生税額と納付税額に差異が生じています。	The differences between the income tax accrued and the income tax paid in some countries are due to the payment of income tax incurred in the previous financial year and the interim payments of income tax incurred in the current financial year.	Diferentele dintre impozitul pe venit acumulat si impozitul pe venit platit in unele tari se datoreaza platii impozitului pe venit in exercitiu financiar precedent si platilor intermediare ale impozitului pe venit in exercitiul financiar curent.