

**国別報告書（CbCR）**  
**（指令2013/34/EUのchapter 10aに準拠）**

**Section 1 – 一般情報**

|                                                                             |            |
|-----------------------------------------------------------------------------|------------|
| 最終親会社名                                                                      | 株式会社 I H I |
| 最終親会社所在国                                                                    | 日本         |
| 事業年度開始日                                                                     | 2023年4月1日  |
| 事業年度終了日                                                                     | 2024年3月31日 |
| 報告通貨                                                                        | 日本円        |
| 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、税務目的で使用する報告指示書に基づいているか。 | はい         |

## Section 2 – 国別財務情報概要

| No. | 居住地国等                                             | 居住地国等コード | 収入金額              | 税引前利益（損失）       | 納付税額           | 発生税額          | 利益剰余金の額         | 従業員数   |
|-----|---------------------------------------------------|----------|-------------------|-----------------|----------------|---------------|-----------------|--------|
| 1   | Austria                                           | AT       | 638,000,000       | 171,000,000     | 20,000,000     | 39,000,000    | 167,000,000     | 16     |
| 2   | Czechia                                           | CZ       | 1,906,000,000     | 42,000,000      | 12,000,000     | 13,000,000    | 426,000,000     | 70     |
| 3   | France                                            | FR       | 2,370,000,000     | 276,000,000     | 58,000,000     | 68,000,000    | 1,664,000,000   | 55     |
| 4   | Germany                                           | DE       | 77,516,000,000    | -6,918,000,000  | 205,000,000    | 284,000,000   | -16,600,000,000 | 597    |
| 5   | Italy                                             | IT       | 23,527,000,000    | 651,000,000     | 16,000,000     | 27,000,000    | 2,182,000,000   | 349    |
| 6   | Luxembourg                                        | LU       | 320,000,000       | 29,000,000      | 0              | 0             | 1,676,000,000   | 0      |
| 7   | Malaysia                                          | MY       | 16,176,000,000    | 1,264,000,000   | 131,000,000    | 577,000,000   | 4,609,000,000   | 258    |
| 8   | Netherlands (the)                                 | NL       | 13,714,000,000    | 1,703,000,000   | 316,000,000    | 296,000,000   | 11,367,000,000  | 230    |
| 9   | Panama                                            | PA       | 0                 | 0               | 0              | 0             | 16,000,000      | 0      |
| 10  | Romania                                           | RO       | 9,396,000,000     | -154,000,000    | 0              | 0             | 0               | 4      |
| 11  | Spain                                             | ES       | 2,000,000         | 20,000,000      | 0              | 0             | 0               | 0      |
| 12  | Sweden                                            | SE       | 659,000,000       | 1,000,000       | 1,000,000      | 1,000,000     | 155,000,000     | 32     |
| 13  | Turkey                                            | TR       | 4,278,000,000     | 1,060,000,000   | 248,000,000    | 252,000,000   | 1,091,000,000   | 120    |
| 14  | Viet Nam                                          | VN       | 9,410,000,000     | 909,000,000     | 65,000,000     | 52,000,000    | 338,000,000     | 239    |
| 15  | All other tax jurisdictions<br>(aggregated basis) |          | 1,586,636,000,000 | -77,529,000,000 | 17,774,000,000 | 7,732,000,000 | 107,682,000,000 | 26,384 |

## Section 3 – 子会社および主要な事業活動の一覧

| 居住地国等             | 居住地国等コード | 会社名                                                                         | 主要な事業活動                                             |
|-------------------|----------|-----------------------------------------------------------------------------|-----------------------------------------------------|
| Austria           | AT       | Ionbond Austria GmbH                                                        | 非関連者への役務提供                                          |
| Czechia           | CZ       | Ionbond Czechia S.r.o                                                       | 非関連者への役務提供                                          |
| France            | FR       | IONBOND FRANCE HOLDING SAS                                                  | 株式・その他の持分の保有                                        |
| France            | FR       | Ionbond France SAS                                                          | 非関連者への役務提供                                          |
| Germany           | DE       | IHI Charging Systems International Germany GmbH                             | 製造又は生産 / 管理、運営、またはサポート・サービス                         |
| Germany           | DE       | IHI Charging Systems International GmbH                                     | 研究開発 / 製造又は生産 / 販売、マーケティング又は物流 / 管理、運営、またはサポート・サービス |
| Germany           | DE       | IHI Corporation Permanent Establishment                                     | 非関連者への役務提供                                          |
| Germany           | DE       | IHI Machinery and Furnace Co.,Ltd.Permanent Establishment                   | 販売、マーケティング又は物流 / 管理、運営、またはサポート・サービス                 |
| Germany           | DE       | IHI VTN GmbH                                                                | 株式・その他の持分の保有                                        |
| Germany           | DE       | Ionbond Germany GmbH                                                        | 非関連者への役務提供                                          |
| Germany           | DE       | Steinmueller Engineering GmbH                                               | 非関連者への役務提供                                          |
| Germany           | DE       | VTN Fritz Dusseldorf GmbH                                                   | 非関連者への役務提供                                          |
| Germany           | DE       | VTN Wilthen GmbH                                                            | 非関連者への役務提供                                          |
| Germany           | DE       | VTN Witten GmbH                                                             | 非関連者への役務提供                                          |
| Italy             | IT       | IHI Charging Systems International GmbH                                     | 販売、マーケティング又は物流                                      |
| Italy             | IT       | IHI Charging Systems International S.p.A                                    | 製造又は生産                                              |
| Italy             | IT       | IHI Corporation                                                             | 管理、運営、またはサポート・サービス                                  |
| Italy             | IT       | IONBOND ITALIA S.R.L.                                                       | 非関連者への役務提供                                          |
| Luxembourg        | LU       | Ionbond Luxembourg S.a.r.l                                                  | 株式・その他の持分の保有                                        |
| Malaysia          | MY       | EQUATOR ENGINEERING SDN. BHD.                                               | 製造又は生産                                              |
| Malaysia          | MY       | IHI Corporation Permanent Establishment                                     | 管理、運営、またはサポート・サービス                                  |
| Malaysia          | MY       | IHI POWER SYSTEM MALAYSIA SDN.BHD.                                          | 非関連者への役務提供                                          |
| Malaysia          | MY       | IHI SOLID BIOMASS MALAYSIA SDN.BHD.                                         | 製造又は生産                                              |
| Malaysia          | MY       | IHI Transport Engineering Malaysia Sdn.Bhd.                                 | 販売、マーケティング又は物流                                      |
| Malaysia          | MY       | ISHI POWER SDN.BHD.                                                         | 製造又は生産                                              |
| Malaysia          | MY       | JML Maintenance Sdn. Bhd.                                                   | 管理、運営、またはサポート・サービス / 非関連者への役務提供                     |
| Malaysia          | MY       | Jurong Engineering (Malaysia) Sdn. Bhd.                                     | 株式・その他の持分の保有                                        |
| Malaysia          | MY       | KONSULTASI SEPADU JAYA SDN. BHD.                                            | 株式・その他の持分の保有                                        |
| Malaysia          | MY       | PERKHIDMATAN SEPADU JOHAN SDN. BHD.                                         | 株式・その他の持分の保有                                        |
| Malaysia          | MY       | Petrochemical and Power Plant Service Sdn.Bhd.                              | 管理、運営、またはサポート・サービス / 非関連者への役務提供                     |
| Netherlands (the) | NL       | Hauzer Techno Coating Engineering B.V.                                      | 管理、運営、またはサポート・サービス                                  |
| Netherlands (the) | NL       | Hauzer Techno Coating Production B.V.                                       | 管理、運営、またはサポート・サービス                                  |
| Netherlands (the) | NL       | IHI Hauzer Techno Coating B.V.                                              | 研究開発 / 製造又は生産 / 販売、マーケティング又は物流                      |
| Netherlands (the) | NL       | Ionbond Netherlands BV                                                      | 非関連者への役務提供                                          |
| Netherlands (the) | NL       | Niigata Power Systems(Europe)B.V.                                           | 販売、マーケティング又は物流                                      |
| Panama            | PA       | Terratec America Inc.                                                       | 販売、マーケティング又は物流                                      |
| Romania           | RO       | IHI INFRASTRUCTURE SYSTEMS CO., LTD. OSAKA SUCURSALA BUCURESTI              | 製造又は生産                                              |
| Spain             | ES       | IHI Hauzer Techno Coating Iberica S.L.                                      | 非関連者への役務提供                                          |
| Sweden            | SE       | Ionbond Sweden AB                                                           | 非関連者への役務提供                                          |
| Turkey            | TR       | IHI DALGAKIRAN MAKINA SANAYI VE TICARET A.S.                                | 製造又は生産 / 販売、マーケティング又は物流 / 非関連者への役務提供                |
| Turkey            | TR       | IHI Infrastructure Systems CO.,LTD. Merkezi Japonya Türkiye Istanbul Subesi | 製造又は生産                                              |
| Turkey            | TR       | Ionbond Tinkap Yuzey Teknolojileri Sanay ve Ticaret A.S.                    | 非関連者への役務提供                                          |
| Viet Nam          | VN       | IHI Corporation                                                             | 非関連者への役務提供                                          |
| Viet Nam          | VN       | IHI INFRASTRUCTURE ASIA CO.,LTD.                                            | 製造又は生産 / 管理、運営、またはサポート・サービス / 非関連者への役務提供            |
| Viet Nam          | VN       | IHI Infrastructure Systems CO.,LTD. - Nhat Tan Project Office               | 製造又は生産                                              |
| Viet Nam          | VN       | Jurong Engineering(Vietnam)Company Limited                                  | 製造又は生産 / 非関連者への役務提供                                 |
| Viet Nam          | VN       | JURONG ENGINEERING LIMITED Permanent Establishment                          | 非関連者への役務提供                                          |

## Section 4 – 省略された情報

当年度において省略された情報（該当する場合）：

該当無し

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）：

該当無し

## Section 5 （任意）－ 納付税額と発生税額の重要な差異に関する説明

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:

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。

## 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 întreprinderii-mama de cel mai înalt rang a grupului/a întreprinderii autonome                                                                                                              |
| 最終親会社所在国                                                                     | Country where the ultimate parent has its registered office                                                                                                                   | Tara în care are sediul social întreprinderea-mama de cel mai înalt rang                                                                                                                              |
| 事業年度開始日                                                                      | Financial Year – start date                                                                                                                                                   | Exercitiul financiar - data de începere                                                                                                                                                               |
| 事業年度終了日                                                                      | Financial Year – end date                                                                                                                                                     | Exercitiul financiar - data de încheiere                                                                                                                                                              |
| 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、税務目的で使用す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? | Informațiile din raport se bazează pe instrucțiunile de raportare utilizate în scopuri fiscale prevăzute în secțiunea III partile B și 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                                                                                                                                                              | Jurisdicția fiscală                                                                                                                                                                                   |
| 居住地国等コード                                                                     | Country code                                                                                                                                                                  | Codul de țară                                                                                                                                                                                         |
| 収入金額                                                                         | Revenues                                                                                                                                                                      | Venituri                                                                                                                                                                                              |
| 税引前利益（損失）                                                                    | Profit (loss) before income tax                                                                                                                                               | Profit (pierdere) înainte de impozitare                                                                                                                                                               |
| 納付税額                                                                         | Income tax paid – on cash basis                                                                                                                                               | Impozitul pe profit plătit - în numerar                                                                                                                                                               |
| 発生税額                                                                         | Income tax accrued – current year                                                                                                                                             | Impozitul pe profit acumulat - exercitiul în curs                                                                                                                                                     |
| 利益剰余金の額                                                                      | Accumulated earnings                                                                                                                                                          | Castiguri acumulate                                                                                                                                                                                   |
| 従業員数                                                                         | Number of employees                                                                                                                                                           | Numar de angajați                                                                                                                                                                                     |
| 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 fiecărei filiale din statul membru sau din jurisdicția fiscală                                                                                                                              |
| 主要な事業活動                                                                      | Brief description of the nature of activities in the Member State or tax jurisdiction                                                                                         | Descrierea succintă a naturii activităților din statul membru sau din jurisdicția fiscală                                                                                                             |
| 研究開発                                                                         | Research and Development                                                                                                                                                      | Cercetare și dezvoltare                                                                                                                                                                               |
| 知的財産の保有または管理                                                                 | Holding or Managing intellectual property                                                                                                                                     | Detinere sau gestionare de proprietate intelectuală                                                                                                                                                   |
| 購買又は調達                                                                       | Purchasing or Procurement                                                                                                                                                     | Achiziții sau atribuire de contracte de achiziții publice                                                                                                                                             |
| 製造又は生産                                                                       | Manufacturing or Production                                                                                                                                                   | Fabricație sau producție                                                                                                                                                                              |
| 販売、マーケティング又は物流                                                               | Sales, Marketing or Distribution                                                                                                                                              | Vanzari, comercializare sau distribuție                                                                                                                                                               |
| 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 – către parti neafiliate                                                                                                                                                            |
| グループ内金融                                                                      | Internal Group Finance                                                                                                                                                        | Finanțare internă a grupului                                                                                                                                                                          |
| 規制金融サービス                                                                     | Regulated Financial Services                                                                                                                                                  | Servicii financiare regulate                                                                                                                                                                          |
| 保険                                                                           | Insurance                                                                                                                                                                     | Asigurări                                                                                                                                                                                             |
| 株式・その他の持分の保有                                                                 | Holding Shares or Other Equity instruments                                                                                                                                    | Detinere de acțiuni 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 cuantumulile impozitului pe profit acumulat in cursul exercitiului financiar relevant si cuantumulile 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 exercitiul financiar precedent si platilor intermediare ale impozitului pe venit in exercitiul financiar curent.                                                                                                                               |