

**[110] Section 1. General information**

<b>Name of the ultimate parent of the group / of the standalone undertaking</b>	Shiseido Company, Limited
<b>Country where the ultimate parent has its registered office</b>	Japan
<b>Financial Year - start date</b>	2025-01-01
<b>Financial Year - end date</b>	2025-12-31
<b>Reporting currency</b>	JPY
<b>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 Directive 2011/16/EU (yes/no)?</b>	Yes
<b>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</b>	Beauté Prestige International S.A.S. France
<b>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</b>	-
<b>Language of report</b>	English - en

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

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
Austria	AT	10,081,606	26,538,191	15,135,927	7,493,355	31,768,353	16
Belgium	BE	4,786,282,814	116,027,855	42,247,500	52,923,612	183,704,746	25
France	FR	144,731,564,586	1,593,836,622	695,808,551	590,073,537	31,380,353,734	1178
Germany	DE	27,623,510,976	874,633,938	135,974,255	264,488,277	2,690,660,007	185
Ireland	IE	50,697	33,316,549	4,227,623	4,227,623	205,274,283	46
Italy	IT	19,796,707,692	827,674,657	425,312,680	272,269,421	1,034,457,969	112
Netherlands	NL	4,246,043	60,340,582	17,449,738	5,071,221	298,654,458	49
Spain	ES	18,631,895,450	925,483,367	200,853,740	244,253,076	2,071,655,558	345
Russia	RU	13,784,331,805	1,062,274,801	227,284,839	164,414,219	997,903,850	327
Samoa	WS	1,805,857	1,575,121	0	0	272,389,876	0
Vietnam	VN	5,805,098,059	436,662,027	45,335,713	124,825,066	1,318,823,052	438
<b>Section 2. All other tax jurisdictions (aggregated basis)</b>							
Others		1,331,883,329,467	-220,055,895,292	3,136,429,291	7,448,564,118	34,349,152,286	29274

**[310] Section 3. List of subsidiaries and activities**

<b>Member State or tax jurisdiction</b>	<b>Country code</b>	<b>Name of each subsidiary undertaking in the Member State or tax jurisdiction</b>	<b>Brief description of the nature of activities in the Member State or tax jurisdiction</b>
Austria	AT	Shiseido Austria GmbH	Other
Belgium	BE	Shiseido Belgium Srl	Sales, Marketing or Distribution
France	FR	Shiseido Europe S.A.	Holding Shares or Other Equity Instruments
France	FR	Shiseido International France S.A.S.	Research and Development / Purchasing or Procurement / Manufacturing or Production
France	FR	Les Salons du Palais Royal Shiseido S.A.	Holding or Managing Intellectual Property / Sales, Marketing or Distribution
France	FR	Beauté Prestige International S.A.S.	Holding or Managing Intellectual Property / Sales, Marketing or Distribution / Holding Shares or Other Equity Instruments
Germany	DE	Shiseido Germany GmbH	Sales, Marketing or Distribution
Ireland	IE	Shiseido Ireland Limited	Other
Italy	IT	Shiseido Italy S.p.A.	Sales, Marketing or Distribution
Netherlands	NL	Shiseido The Netherlands B.V.	Other
Spain	ES	Shiseido Spain S.A.U.	Sales, Marketing or Distribution
Russia	RU	Shiseido (Rus) LLC	Sales, Marketing or Distribution
Samoa	WS	Tai Tsu Holding Ltd.	Holding Shares or Other Equity Instruments
Vietnam	VN	Shiseido Cosmetics Vietnam Compnay Limited	Sales, Marketing or Distribution

**[410] Section 4. Omitted information**

Information omitted (if any) for this financial year		
Information omitted (if any) for this financial year	Information omitted (if any) for this financial year, other tax jurisdiction	Explanation of reason for omission of information
None	None	None
Information omitted in previous financial years, which is disclosed in this financial year (if any)		
None		

**[510] Section 5. Explanations for material discrepancies between income tax paid and accrued**

<p>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</p>	
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