

Section 1

General information

Name of the ultimate parent of the group / of the standalone undertaking	Asahi Kasei Corporation
Country where the ultimate parent has its registered office	Japan
Financial Year – start date	2023/4/1
Financial Year – end date	2024/3/31
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 Directive 2011/16/EU (yes/no)?	Yes

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
Germany	DE	45,026	6,564	1,814	2,064	32,028	641
Belgium	BE	23,346	953	343	250	2,223	37
Italy	IT	40,084	8,308	1,753	2,060	23,503	347
France	FR	20,309	2,096	601	623	20,399	513
Netherlands	NL	6,999	-799	43	-92	55,731	41
Austria	AT	2,721	196	34	79	896	87
Vietnam	VN	3,241	-364	5	6	-612	327
Sweden	SE	2,829	-1,214	8	37	-488	174
Poland	PL	6,450	-147	69	71	-273	283
Romania	RO	6,885	-1,222	0	0	-506	43
Denmark	DK	773	708	135	135	-14,612	2
Russia	RU	-5	-16	0	-3	-14	0
Czech Republic	CZ	8,911	364	0	0	593	356
Slovakia	SK	-18	-16	0	0	-17	0
Spain	ES	116	-182	0	79	-512	34
Panama	PA	30	2	0	0	9	2
All other tax jurisdictions (aggregated basis)		3,399,818	47,139	26,253	29,685	960,072	46,408

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
Germany	DE	Asahi Photoproducts Europe Ltd. - Germany Branch, R2 Intelligent Technologies GmbH, Asahi Kasei Spandex Europe GmbH, Sage Automotive Interiors Germany GmbH, Asahi Kasei Microdevices Europe GmbH, Senseair Germany GmbH, Asahi Kasei Medical Europe GmbH, N.V. Asahi Kasei Bioprocess Europe S.A. - Germany Branch, Asahi Kasei Bioprocess Deutschland, GmbH, ZOLL Medical Deutschland, GmbH, ZOLL CMS GmbH, Daramic, LLC - Germany Branch, Polypore Europe Services GmbH & Co. KG, Polypore Verwaltungs GmbH, Asahi Kasei Europe GmbH	Sales, Marketing or Distribution, Administrative, Management or Support Services, Manufacturing or Production, Administrative, Management or Support Services, Administrative, Management or Support Services, Sales, Marketing or Distribution, Sales, Marketing or Distribution, Administrative, Management or Support Services, Administrative, Management or Support Services, Sales, Marketing or Distribution, Provision of Services to Unrelated Parties, Manufacturing or Production, Administrative, Management or Support Services, Holding Shares or Other Equity Instruments, Sales, Marketing or Distribution
Belgium	BE	Asahi Photoproducts Europe Ltd., N.V. Asahi Kasei Bioprocess Europe S.A., ZOLL International Holding BV - Belgium Branch	Sales, Marketing or Distribution, Sales, Marketing or Distribution, Sales, Marketing or Distribution
Italy	IT	Asahi Photoproducts Europe Ltd. - Italy Branch, Asahi Kasei Fibers Italia s.r.l., Sage Global Automotive S.R.L., Apollo S.R.L., Miko S.R.L., Asahi Kasei Medical Europe - Italy Branch, ZOLL Medical Italia srl	Sales, Marketing or Distribution, Sales, Marketing or Distribution, Holding Shares or Other Equity Instruments, Manufacturing or Production, Manufacturing or Production, Sales, Marketing or Distribution, Sales, Marketing or Distribution
France	FR	Sage Automotive Interiors, France, ZOLL Medical France SNC, Daramic Holdings S.A.S., Daramic S.A.S., Asahi Kasei International IT Europe SAS	Manufacturing or Production, Sales, Marketing or Distribution, Holding Shares or Other Equity Instruments, Manufacturing or Production, Administrative, Management or Support Services
Netherlands	NL	ZOLL LifeVest Europe Holdings BV, ZOLL International Holding BV, I.M.E. 2016 BV, Polypore C.V., Polypore B.V.	Holding Shares or Other Equity Instruments, Sales, Marketing or Distribution, Sales, Marketing or Distribution, Holding Shares or Other Equity Instruments, Holding Shares or Other Equity Instruments
Austria	AT	Virusure GmbH, ZOLL Medical Osterreich, GmbH	Provision of Services to Unrelated Parties, Sales, Marketing or Distribution
Vietnam	VN	Asahi Kasei Plastics (Vietnam) Co., Ltd., Asahi Kasei Advance Vietnam Co., Ltd., Asahi Kasei Airbag Fabric Vietnam, Asahi Kasei Jyuko Vietnam Corporation	Administrative, Management or Support Services, Manufacturing or Production, Manufacturing or Production, Administrative, Management or Support Services
Sweden	SE	Senseair AB	Research and Development, Manufacturing or Production
Poland	PL	Sage Automotive Interiors Poland SP. Z.O.O., ZOLL Medical Poland Sp. z o.o.	Manufacturing or Production, Provision of Services to Unrelated Parties
Romania	RO	European Interior S.R.L., Sage Automotive Interiors Romania SRL	Manufacturing or Production, Manufacturing or Production
Denmark	DK	Asahi Kasei Pharma Denmark A/S, Veloxis Pharmaceuticals A/S, Cardiac Science International A/S	Holding Shares or Other Equity Instruments, Holding Shares or Other Equity Instruments, Sales, Marketing or Distribution
Russia	RU	Limited Liability Company Sage Automotive Interiors Rus, ZOLL Medical Corporation - Russian Branch	Sales, Marketing or Distribution, Sales, Marketing or Distribution
Czech Republic	CZ	Sage Automotive Interiors, Strakonice Fabrics s.r.o.	Manufacturing or Production
Slovakia	SK	Sage Automotive Interiors Slovakia s.r.o.	Manufacturing or Production
Spain	ES	Sage Automotive Interiors Spain, S.A., ZOLL Medical España SL	Manufacturing or Production, Sales, Marketing or Distribution
Panama	PA	ZOLL Latin America S.A.	Dormant

Section 4

Omitted information

Information omitted (if any) for this financial year:

N/A

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

N/A

Section 5 (non-mandatory)

Explanations for material discrepancies between income tax paid and accrued

N/A