

Corporate Income Tax Report
(EU Public Country by Country Report)

Fiscal Year 2025/2026 (from 1 April 2025 to 31 March 2026)

In accordance with section First.4 of Additional Provision Eleven (hereinafter, AP 11th) of Law 22/2015, of July 20, Law on Auditing Accounts (hereinafter, LAC), the entity **IP Decor Spain, S.A.U.** (hereinafter, IP Spain), headquartered at Polígono Industrial Can Buscà Sud s/n, 08490 Tordera, España, a subsidiary of **TOPPAN Holdings Inc.** (hereinafter, TOPPAN), is required to publish and make accessible a report regarding corporate tax or taxes of similar nature consolidated at the level of the ultimate parent company, given that:

- IP Spain is an entity subject to Spanish law, considered a medium or large sized subsidiary, according to the thresholds set out in Article 3 of the LAC, and
- TOPPAN is the ultimate parent company, not governed by the law of an EU Member State, of a group whose consolidated annual net turnover exceeded €750,000,000 at the end of each of the last two consecutive fiscal years according to its consolidated financial statements.

In accordance with the Guidelines for Completing the Country-by-Country Report published by the Spanish Association of Registrars (Colegio de Registradores), IP Spain would fall under situation 3, since its ultimate parent company is neither governed by the law of an EU Member State nor has it prepared, published and made accessible a Country-by-Country Report whose content complies with the aforementioned AP 11th of the LAC and with the criteria set out in section First.6. Therefore, the submission of this document in PDF format is acceptable.

To comply with this obligation, IP Spain has requested TOPPAN to provide all the information required by AP 11th of the LAC. However, this information has not been provided to IP Spain. Therefore, IP Spain has prepared the report on corporate tax required by AP 11th of the LAC, considering only the information of the Group in Spain, available at the time of filing its Annual Accounts for the fiscal year 2025/2026, that has been provided by TOPPAN.

Content of the Corporate Income Tax Report

Section 1. General information

Name of the ultimate parent of the group / of the standalone undertaking	TOPPAN Holdings Inc.
Country where the ultimate parent has its registered office	Japan
Financial Year – start date	01/04/2025
Financial Year – end date	31/03/2026
Reporting currency	EUR / JPY (reporting currency for the Consolidated Financial Statements)
Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Part 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 (no information has been omitted)

Tax jurisdiction	Country code	Currency	Revenues	Profit (loss) before income tax	Income tax paid – on cash basis	Income tax accrued – current year	Accumulated earnings	Number of employees
Spain	ES	JPY	10,276,082,162	439,811,718	117,048,900	105,370,651	2,573,918,124	253
Spain	ES	EUR (*)	56,034,038	2,398,232	638,251	574,571	14,035,215	253

(*) The exchange rate used corresponds to the EUR/JPY rate published by the European Central Bank as of 31 March 2026 (1 EUR = 183.39 JPY).

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
Spain	ES	IP Decor Spain, S.A.U.	Manufacturing or production
		Toppan Digital Language Spain, S.L.	Administrative, management or support services
		TOPPAN Security, S.L.U.	Sales, marketing or distribution / Administrative, management or support services
		Toppan Europe GmbH Spain PE	Sales, marketing or distribution

To comply with the provisions of section Third of AP 11th of the LAC, this report will be filed with the Trade Registry along with the documents that make up the annual accounts and will be accessible to the public free of charge on the website (<https://interprint.com/en>).

The Directors of IP Spain guarantee, to the best of their knowledge and ability, that the report on corporate tax has been prepared, published, and will be made accessible in the Spanish Trade Register and on the website, according to what it is established in AP 11th of the LAC.