

Public Country by Country Report (on income tax information)

Introduction

EU Public CbCR obligations are applicable in Spain for fiscal years starting on or after June 22, 2024, and are regulated in Law 22/2015, of July 20 (Audit Law), Additional Provision No. 11. Under the aforementioned regulation, medium- and large-sized Spanish subsidiaries or branches belonging to a group whose ultimate parent company is not resident in the European Union and that exceeds the EUR 750 million consolidated revenue threshold for two consecutive years must publish on their website a report (EU Country-by-Country Report, "EU pCbCR") containing relevant information on income, profits, income tax accrued and paid, accumulated earnings and employees, as well as the list of entities and activities performed in each EU country in which the group has a presence.

As per the Audit Law requirements, Spanish entities in scope must make the EU pCbCR publicly available on their website within six months after the fiscal year-end date.

In the event that the complete EU pCbCR's not available within the six-month deadline, the Audit Law provides that Spanish entities must publish the information they have available, together with a statement indicating that the complete report is not available within the established timeline.

Section 1. General information

Name of ultimate parent of group / of standalone company	The Yokohama Rubber Co., Ltd.
Country of registered office of ultimate parent undertaking	Japan
Date of start of financial year	2025-01-01
Date of end of financial year	2025-12-31
Reporting currency	EUR
Application of option to report in accordance with taxation reporting instructions	Yes
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	-
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	-
Language of report	english - en

Section 3. List of subsidiaries and activities

Name of Member State or tax jurisdiction	Country code of Member State or tax jurisdiction	Name of subsidiary undertakings consolidated in financial statements of ultimate parent undertaking	Brief description per country of nature of activities in Member State or tax jurisdiction
SPAIN	ES	Yokohama Iberia S.A.	Distribution
SPAIN	ES	Alliance Tire Europe B.V. Spain PE	Distribution
SPAIN	ES	Yokohama TWS Spain S.A.	Distribution
PORTUGAL	PT	Yokohama Iberia S.A. Portugal branch	Distribution
PORTUGAL	PT	Yokohama TWS Spain S.A. Portugal branch	Distribution

Section 4. Omitted information

Information omitted (if any) for this financial year		
Information omitted	Information omitted, other tax jurisdictions	Explanation of reason for omission of information
-	-	-
Disclosure of information omitted for previous financial years		
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Section 5. Explanations for material discrepancies between income tax paid and accrued

Explanation of any material discrepancies between income tax paid and accrued
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Conclusion

The Yokohama Rubber Co., Ltd. ("YRC") will publish its full EU Public CbC report, which will include the relevant information as prescribed under the EU Directive by December 31, 2026 (i.e., 12 months after the balance sheet date). Accordingly, this version should not be viewed as representative of YRC's complete EU operations.