

Table 2 (FY25)

Table 2. List of all the Constituent Entities of the MNE group included in each aggregation per tax jurisdiction.

		Name of the MNE group : DIC Corporation Fiscal year concerned : From January 01, 2025 to December 31, 2025														
#	Tax Jurisdiction	Constituent Entities Resident in the Tax Jurisdiction	Main business activity (ies)												Dormant	Holding real estates
			Research and Development	Holding or Managing Intellectual Property	Purchasing or Procurement	Manufacturing or Production	Sales, Marketing or Distribution	Administrative, Management or Support Services	Provision of Services to Unrelated Parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding shares or Other Equity Instruments			
1	Austria	Benda-Lutz Werke GmbH	-	-		X	X	-	-	-	-	-	-	-	-	
2	Austria	DIC Performance Resins GmbH	-	-		X	X	-	-	-	-	-	-	-	-	
3	Austria	Sun Chemical AG	-	-			X		-	-	-	-	-	-	-	
4	Belgium	Sun Chemical N.V./S.A.	-	-		X	X		-	-	-	-	-	-	-	
5	Bulgaria	Hartmann-Sun Chemical EOOD	-	-		-	X	-	-	-	-	-	-	-	-	
6	Croatia	Sun Chemical d.o.o.	-	-		-	X	-	-	-	-	-	-	-	-	
7	Czech Republic	Sun Chemical s.r.o.	-	-		-	X	-	-	-	-	-	-	-	-	
8	Denmark	Sun Chemical Inks A/S	-	-			X	-	-	-	-	-	-	-	-	
9	Finland	Sun Chemical OY		-		X	X	-	-	-	-	-	-	-	-	
10	France	Colors & Effects France S.A.S.	-	-		X	X									
11	France	Sun Chemical S.A.S.	-	-		X	X	X	-	-	-	-	-	-	-	
12	Germany	Coates Screen Inks GmbH		-		X	X	-	-	-	-	-	-	-	-	
13	Germany	Sun Chemical Color Solutions GmbH	-	-		X	X									
14	Germany	Sun Chemical Colors & Effects GmbH	-	-		X	X									
15	Germany	Sun Chemical GmbH	-	-				-	-	-	-	-	X	-	-	
16	Germany	Sun Chemical Group GmbH	-	-	X	X	X	X	-	-	-	-	-	-	-	
17	Germany	Sun Chemical Osterode Druckfarben GmbH		-		X	-	-	-	-	-	-	-	-	-	
18	Germany	Sun Chemical Pigment GmbH	-	-		X										
19	Greece	Sun Chemical Publication Greece SA		-		X	X	-	-	-	-	-	-	-	-	
20	Hungary	Sun Chemical Nyomdafesték Kereskedelmi és Gyártó KFT	-	-			X	-	-	-	-	-	-	-	-	
21	Ireland	Glenside Properties Ltd.	-	-				-	-	-	-	-	-	-	X	
22	Ireland	Sun Chemical Inks Ltd.	-	-		X	X	-	-	-	-	-	-	-	-	
23	Italy	C.T. LAY Srl.	-	-		X	X	-	-	-	-	-	-	-	-	
24	Italy	S.A.P.I.C.I. S.p.A.	-	-		X	X	-	-	-	-	-	-	-	-	
25	Italy	Sun Chemical Group S.p.A.		-		X	X	-	-	-	-	-	-	-	-	
26	Netherlands	Colors & Effects Netherlands B.V.	-	-		-		X	X						X	
27	Netherlands	Sun Chemical B.V.	X	X		X	X	X	-	X	-	-	-	-	-	
28	Netherlands	Sun Chemical Group Coöperatief U.A.	-	-				X	-	X	-	-	X	-	-	
29	Netherlands	Sun Chemical Holding B.V.	-	-				-	-	-	-	-	X	-	-	
30	Poland	Benda-Lutz Skawina Spolka z.o.o.	-	-		X	X	-	-	-	-	-	-	-	-	
31	Poland	Sun Chemical Sp. z.o.o.	-	-		X	X	-	-	-	-	-	-	-	-	
32	Portugal	Sun Chemical Portugal - Tintas Gráficas, Unipessoal, Limitada	-	-		X	X	-	-	-	-	-	-	-	-	
33	Romania	Sun Chemical s.r.l.	-	-		-	X	-	-	-	-	-	-	-	-	
34	Russia	Benda-Lutz Volzhsky Ltd.		-		X	X	-	-	-	-	-	-	-	-	

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		Main business activity (ies)													
#	Tax Jurisdiction	Constituent Entities Resident in the Tax Jurisdiction	Research and Development	Holding or Managing Intellectual Property	Purchasing or Procurement	Manufacturing or Production	Sales, Marketing or Distribution	Administrative, Management or Support Services	Provision of Services to Unrelated Parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding shares or Other Equity Instruments	Dormant	Holding real estates
35	Russia	Sun Chemical A.O.	-	-		X	X	-	-	-	-	-	-	-	
36	Slovakia	Sun Chemical S.R.O.	-	-		-	X	-	-	-	-	-	-	-	
37	Slovenia	Hartmann d.o.o.	-	-		-	X	-	-	-	-	-	-	-	
38	Spain	Sun Chemical Pigments S.L.	-	-		X	-	-	-	-	-	-	-	-	
39	Spain	Sun Chemical S.A.U.	-	-		X	X	-	-	-	-	-	-	-	
40	Sweden	Sun Chemical AB	-	-		X	X	-	-	-	-	-	-	-	
41	Vietnam	DIC (Vietnam) Co., Ltd.		-		X	X	-	-	-	-	-	-	-	