Section 1
General Information

Name of the ultimate parent of the group / of the standalone undertaking	DIC Corporation
Country where the ultimate parent has its registered office	Japan
Financial Year – start date	01/01/2025
Financial Year – end date	31/12/2025
Reporting currency	JPY
Is the information in the report based on reporting instructions used for tax purposes, pursuantto 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

Table 1. Overview of allocation of income, taxes and business activities by tax jurisdiction

Name of the MNE group's Ultimate Pare : DIC Corporation
Fiscal year concerned : 2025
Currency used : Million JPY

Tax Jurisdiction	Country Code	Revenues			Profit (Loss) before Income Tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - Current Year	Stated Capital	Accumulated Earnings	Number of Employees	Tangible Assets other than Cash and Cash Equivalents
		Unrelated Party	Related Party	Total							
Austria	AU	26.844	8.432	35.276	-513	19	18	1.075	-275	234	10.199
Belgium	BE	8.829	32.469	41.298	631	273	245	2.346	-1.772	71	8.212
Bulgaria	BG	-	-	-	1	0	-	112	-62	3	1
Croatia	HR	-	-	-	6	1	-	1	-234	4	0
Czech Republic	CZ	-	-	-	6	2	-	3	31	11	0
Denmark	DK	1.056	0	1.056	-18	-	0	54	-3.829	10	22
Finland	FI	3.568	49	3.617	-216	40	-0	279	-458	11	189
France	FR	22.253	12.014	34.267	247	9	116	4.692	-5.433	230	10.196
Germany	DE	76.229	101.328	177.556	-3.882	-155	-37	1.516	-88.245	1.763	90.478
Greece	GR	1.068	10	1.078	89	2	-5	313	-934	14	185
Hungary	HU	-	-	-	1	-	-	-	26	5	1
Ireland	IE	529	211	739	-222	-	-0	111	-3.373	8	101
Italy	IT	55.506	12.485	67.991	4.649	1.834	1.409	1.005	13.648	463	18.158
Netherlands	NL	7.958	13.542	21.500	502	529	-358	463	55.456	102	3.888
Poland	PL	17.723	2.584	20.307	1.996	466	439	724	8.844	207	6.752
Portugal	PT	4.028	512	4.541	242	65	54	412	1.297	23	396
Romania	RO	-	-	-	2	0	-	427	92	6	4
Russia	RU	6.758	-	6.758	763	188	181	8.714	-841	128	2.984
Slovakia	SK	-	-	-	3	2	-	5	15	8	3
Slovenia	SI	-	-	-	6	1	-	1	55	7	0
Spain	ES	17.631	28.042	45.673	994	-33	-18	12.791	8.489	513	17.831
Sweden	SE	1.233	972	2.205	-235	-	-0	1.432	-12.001	21	217
Vietnam	VN	3.744	106	3.849	503	96	86	608	1.028	115	1.096
Other jurisdictions		829.022	277.325	1.106.347	43.568	12.163	11.828	314.797	102.854	17.024	486.159

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

Section 3

List of subsidiaries and activities

	Name of the MNE group : DIC Corporation Fiscal year concerned : From January 01, 2025 to December 31, 2025														
				Brief description of the nature of activities in the Member State or tax jurisdiction											
#	Tax Jurisdiction	Country code	Name of each subsidiary undertaking in the Member State or 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
1	Austria	AU	Benda-Lutz Werke GmbH	-	-	-	X	X	-	-	-	-	-	-	-	-
2	Austria	AU	DIC Performance Resins GmbH	-	-	-	X	X	-	-	-	-	-	-	-	-
3	Austria	AU	Sun Chemical AG	-	-	-	-	X	-	-	-	-	-	-	-	-
4	Belgium	BE	Sun Chemical N.V./S.A.	-	-	-	X	X	-	-	-	-	-	-	-	-
5	Bulgaria	BG	Hartmann-Sun Chemical EOOD	-	-	-	-	X	-	-	-	-	-	-	-	-
6	Croatia	HR	Sun Chemical d.o.o.	-	-	-	-	X	-	-	-	-	-	-	-	-
7	Czech Republic	CZ	Sun Chemical s.r.o.	-	-	-	-	X	-	-	-	-	-	-	-	-
8	Denmark	DK	Sun Chemical Inks A/S	-	-	-	-	X	-	-	-	-	-	-	-	-
9	Finland	FI	Sun Chemical OY	-	-	-	X	X	-	-	-	-	-	-	-	-
10	France	FR	Colors & Effects France S.A.S.	-	-	-	X	X	-	-	-	-	-	-	-	-
11	France	FR	Sun Chemical S.A.S.	-	-	-	X	X	X	-	-	-	-	-	-	-
12	Germany	DE	Coates Screen Inks GmbH	-	-	-	X	X	-	-	-	-	-	-	-	-
13	Germany	DE	Sun Chemical Color Solutions GmbH	-	-	-	X	X	-	-	-	-	-	-	-	-
14	Germany	DE	Sun Chemical Colors & Effects GmbH	-	-	-	X	X	-	-	-	-	-	-	-	-
15	Germany	DE	Sun Chemical GmbH	-	-	-	-	-	-	-	-	-	-	X	-	-
16	Germany	DE	Sun Chemical Group GmbH	-	-	X	X	X	X	-	-	-	-	-	-	-
17	Germany	DE	Sun Chemical Osterode Druckfarben GmbH	-	-	-	X	-	-	-	-	-	-	-	-	-
18	Germany	DE	Sun Chemical Pigment GmbH	-	-	-	X	-	-	-	-	-	-	-	-	-
19	Greece	GR	Sun Chemical Publication Greece SA	-	-	-	X	X	-	-	-	-	-	-	-	-
20	Hungary	HU	Sun Chemical Nyomdafestėk Kereskedelmi ės Gyarto KFT	-	-	-	-	X	-	-	-	-	-	-	-	-
21	Ireland	IE	Glenside Properties Ltd.	-	-	-	-	-	-	-	-	-	-	-	-	X
22	Ireland	IE	Sun Chemical Inks Ltd.	-	-	-	X	X	-	-	-	-	-	-	-	-
23	Italy	IT	C.T. LAY Srl.	-	-	-	X	X	-	-	-	-	-	-	-	-
24	Italy	IT	S.A.P.I.C.I. S.p.A.	-	-	-	X	X	-	-	-	-	-	-	-	-
25	Italy	IT	Sun Chemical Group S.p.A.	-	-	-	X	X	-	-	-	-	-	-	-	-
26	Netherlands	NL	Colors & Effects Netherlands B.V.	-	-	-	-	-	X	X	-	-	-	-	-	X
27	Netherlands	NL	Sun Chemical B.V.	X	X	-	X	X	X	-	X	-	-	-	-	-
28	Netherlands	NL	Sun Chemical Group Coöperatief U.A.	-	-	-	-	-	X	-	X	-	-	X	-	-
29	Netherlands	NL	Sun Chemical Holding B.V.	-	-	-	-	-	-	-	-	-	-	X	-	-
30	Poland	PL	Benda-Lutz Skawina Spolka z.o.o.	-	-	-	X	X	-	-	-	-	-	-	-	-
31	Poland	PL	Sun Chemical Sp. z.o.o.	-	-	-	X	X	-	-	-	-	-	-	-	-

Section 3

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				Brief description of the nature of activities in the Member State or tax jurisdiction											
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32	Portugal	PT	Sun Chemical Portugal - Tintas Gráficas, Unipessoal, Limita	-	-	-	X	X	-	-	-	-	-	-	-	-
33	Romania	RO	Sun Chemical s.r.l.	-	-	-	-	X	-	-	-	-	-	-	-	-
34	Russia	RU	Benda-Lutz Volzhsky Ltd.	-	-	-	X	X	-	-	-	-	-	-	-	-
35	Russia	RU	Sun Chemical A.O.	-	-	-	X	X	-	-	-	-	-	-	-	-
36	Slovakia	SK	Sun Chemical S.R.O.	-	-	-	-	X	-	-	-	-	-	-	-	-
37	Slovenia	SI	Hartmann d.o.o.	-	-	-	-	X	-	-	-	-	-	-	-	-
38	Spain	ES	Sun Chemical Pigments S.L.	-	-	-	X	-	-	-	-	-	-	-	-	-
39	Spain	ES	Sun Chemical S.A.U.	-	-	-	X	X	-	-	-	-	-	-	-	-
40	Sweden	SE	Sun Chemical AB	-	-	-	X	X	-	-	-	-	-	-	-	-
41	Vietnam	VN	DIC (Vietnam) Co., Ltd.	-	-	-	X	X	-	-	-	-	-	-	-	-

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