

Raport privind informatiile referitoare la impozitul pe profit

in conformitate cu capitolul 10a din Directiva 2013/34/UE

Report on corporate income tax information

in compliance with Chapter 10a of Directive 2013/34/EU

Sectiunea 1 - Informatii generale

Section 1 - General information

Denumirea si sediul social al unei singure filiale care a publicat raportul privind informatiile referitoare la impozitul pe profit al unei intreprinderi care nu intra sub incidenta legislatiei unui stat membru <i>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</i>	S.C. Hoya Lens Hungary Zrt, Budapesta-suc Romania S.R.L., Str. Soldat Gheorghe Matac, numarul 19, sector 2
Denumirea intreprinderii-mama de cel mai inalt rang a grupului/a intreprinderii autonome <i>Name of the ultimate parent of the group / of the standalone undertaking</i>	HOYA Corporation
Tara in care are sediul social intreprinderea-mama de cel mai inalt rang <i>Country where the ultimate parent has its registered office</i>	Japan
Exercitiul financiar - data de incepere <i>Financial Year - start date</i>	2023-04-01
Exercitiul financiar - data de incheiere <i>Financial Year - end date</i>	2024-03-31
Moneda de raportare <i>Reporting Currency</i>	JPY
Informatiile din raport se bazeaza pe instructiunile de raportare utilizate in scopuri fiscale prevazute in sectiunea III partile B si C din anexa III la Directiva 2011/16/UE a Consiliului asa cum este transpusa in legislatia nationala (da/nu)?	Da
<i>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 Council Directive 2011/16/EU (yes/no)?</i>	Yes

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Sectiunea 2 – Prezentarea generala a informatiilor pentru fiecare tara in parte

Section 2 - Overview of allocation of elements on a country-by-country basis

Jurisdicia fiscala	Codul de tara	Venituri	Profit (pierdere) inainte de impozitare	Impozit pe profit platit - in numerar	Impozit pe profit acumulat – exercitiul in curs	Castiguri acumulate	Numarul de angajati
<i>Tax jurisdiction</i>	<i>Country code</i>	<i>Revenues</i>	<i>Profit (loss) before income tax</i>	<i>Income tax paid - on cash basis</i>	<i>Income tax accrued - current year</i>	<i>Accumulated earnings</i>	<i>Number of employees</i>
Romania / <i>Romania</i>	RO	2,085,945,570	193,093,755	25,868,376	31,544,102	350,197,000	73
Rusia / <i>Russia</i>	RU	3,342,605,492	587,480,919	217,535,444	160,593,919	678,811,821	131
Austria / <i>Austria</i>	AT						
Belgia / <i>Belgium</i>	BE						
Bulgaria / <i>Bulgaria</i>	BG						
Cehia / <i>Czech Republic</i>	CZ						
Germania / <i>Germany</i>	DE						
Danemarca / <i>Denmark</i>	DK						
Spania / <i>Spain</i>	ES						
Finlanda / <i>Finland</i>	FI						
Franta / <i>France</i>	FR						
Ungaria / <i>Hungary</i>	HU						
Republica Irlanda / <i>Republic of Ireland</i>	IE						
Italia / <i>Italy</i>	IT						
Tarile de Jos / <i>Netherlands</i>	NL						
Polonia / <i>Poland</i>	PL						
Portugalia / <i>Portugal</i>	PT						
Suedia / <i>Sweden</i>	SE						
Slovenia / <i>Slovenia</i>	SI						
Malaezia / <i>Malaysia</i>	MY						
Turcia / <i>Turkey</i>	TR						
Vietnam / <i>Vietnam</i>	VN						
Toate celelalte jurisdicii fiscale (pe baza agregata) <i>All other tax jurisdictions</i>							

Pentru a respecta cerinta de raportare a informatiilor cu privire la impozitul pe profit la nivel de grup in Romania, Hoya Lens Hungary Zrt, Budapesta - Sucursala din Romania nu are, in cursul normal al activitatilor sale, acces la informatiile globale necesare pentru raportare. Hoya Lens Hungary Zrt, Budapesta - Sucursala din Romania a solicitat companiei-mama sa furnizeze informatiile necesare pentru anul de raportare 1 aprilie 2023 – 31 martie 2024; cu toate acestea, societatea-mama finala, HOYA Corporation, nu a pus la dispozitia Hoya Lens Hungary Zrt, Budapesta-Sucursala din Romania datele si informatiile referitoare la operatiunile din aceste tari.

For complying with the requirement to report corporate income tax information in Romania, Hoya Lens Hungary Zrt, Budapest - Romanian Branch does not, in the normal course of its activities, have access to the global information required for reporting. Hoya Lens Hungary Zrt, Budapest - Romanian Branch has requested the parent company to provide the necessary information for the reporting year 1 April 2023 – 31 March 2024; however, the ultimate parent company, HOYA Corporation, has not made available to Hoya Lens Hungary Zrt, Budapest - Romanian Branch the data and information regarding the operations of these countries.

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Sectiunea 3 – Lista entitatilor si activitatilor

Section 3 - List of subsidiaries and activities

Statul membru sau jurisdicia fiscala	Codul de tara	Denumirea fiecarei entitati din statul membru sau din jurisdicia fiscala	Descrierea succinta a naturii activitatilor din statul membru sau din jurisdicia fiscala2
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
Vietnam / Vietnam	VN	HOYA GLASS DISK VIETNAM LTD.	Cercetare si dezvoltare/ Detinere sau gestionare de proprietate intelectuala/ Achizitii sau atribuire de contracte de achizitii publice/ Fabricatie sau productie <i>Research and Development; Holding or Managing Intellectual Property; Purchasing or Procurement; Manufacturing or Production</i>
Vietnam / Vietnam	VN	HOYA GLASS DISK VIETNAM II LTD.	Cercetare si dezvoltare/ Detinere sau gestionare de proprietate intelectuala/ Achizitii sau atribuire de contracte de achizitii publice/ Fabricatie sau productie <i>Research and Development; Holding or Managing Intellectual Property; Purchasing or Procurement; Manufacturing or Production</i>
Vietnam / Vietnam	VN	HOYA LENS VIETNAM LTD.	Fabricatie sau productie <i>Manufacturing or Production</i>
Vietnam / Vietnam	VN	HOYA MEMORY DISK TECHNOLOGY	Cercetare si dezvoltare <i>Research and Development</i>
Vietnam / Vietnam	VN	WASSENBURG MEDICAL VIETNAM CO. LTD.	Fabricatie sau productie <i>Manufacturing or Production</i>
Malaezia / Malaysia	MY	HOYA ELECTRONICS MALAYSIA SDN. BHD.	Cercetare si dezvoltare/ Detinere sau gestionare de proprietate intelectuala/ Achizitii sau atribuire de contracte de achizitii publice/ Fabricatie sau productie/ vanzari comercializare sau distributie <i>Research and Development; Holding or Managing Intellectual Property; Purchasing or Procurement; Manufacturing or Production; Sales, Marketing or Distribution</i>
Malaezia / Malaysia	MY	MALAYSIAN HOYA LENS SDN. BHD.	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Malaezia / Malaysia	MY	HOYA LENS MANUFACTURING MALAYSIA SDN.BHD.	Fabricatie sau productie <i>Manufacturing or Production</i>
Malaezia / Malaysia	MY	PENTAX MEDICAL (PENANG) SDN. BHD.	Servicii administrative, de gestiune sau de sprijin <i>Administrative, Management or Support Services</i>
Malaezia / Malaysia	MY	I LENS SDN BHD	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Tarile de Jos / Netherlands	NL	HOYA LENS NEDERLAND B.V.	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Tarile de Jos / Netherlands	NL	HOYA HOLDINGS N.V.	Vanzari, comercializare sau distributie/ Servicii administrative, de gestiune sau de sprijin/Finantare interna a grupului / Detinere de actiuni sau de alte instrumente de capital
Tarile de Jos / Netherlands	NL	HOYA HOLDINGS(ASIA) B.V.	Detinere de actiuni sau de alte instrumente de capital <i>Holding Shares or Other Equity Instrument</i>
Tarile de Jos / Netherlands	NL	PENTAX NEDERLAND B.V.	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Tarile de Jos / Netherlands	NL	MICROLINE B.V.	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Tarile de Jos / Netherlands	NL	WASSENBURG MEDICAL B.V.	comercializare sau distributie/ Servicii administrative, de gestiune sau de sprijin/ Finantare interna a grupului/ Detinere de actiuni sau de alte instrumente de capital <i>Research and Development; Holding or Managing Intellectual Property; Purchasing or Procurement; Manufacturing or Production; Sales, Marketing or Distribution; Administrative, Management or Support Services; Internal Group Finance; Holding Shares or Other Equity Instrument</i>
Tarile de Jos / Netherlands	NL	HOYA FINANCE B.V.	Finantare interna a grupului <i>Internal Group Finance</i>
Tarile de Jos / Netherlands	NL	READSPEAKER B.V.	Cercetare si dezvoltare/ Detinere sau gestionare de proprietate intelectuala/ vanzari, comercializare sau distributie/ Servicii administrative, de gestiune sau de sprijin <i>Research and Development; Holding or Managing Intellectual Property; Sales, Marketing or Distribution; Administrative, Management or Support Services</i>
Tarile de Jos / Netherlands	NL	HOYA FINANCE JPY B.V.	Finantare interna a grupului <i>Internal Group Finance</i>
Tarile de Jos / Netherlands	NL	HOYA Corporation Netherlands branch	Altele <i>Other</i>
Spania / Spain	ES	HOYA LENS IBERIA S.A.U	Fabricatie sau productie/ Vanzari, comercializare sau distributie <i>Manufacturing or Production; Sales, Marketing or Distribution</i>
Spania / Spain	ES	SISTEMAS INTEGRALES DE LA MEDICINA, S.A.	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Spania / Spain	ES	READSPEAKER S.L.	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>

Statul membru sau jurisdicia fiscală	Codul de țară	Denumirea fiecărei entități din statul membru sau din jurisdicia fiscală	Descrierea succintă a naturii activităților din statul membru sau din jurisdicia fiscală ²
<i>Member State or tax jurisdiction</i>	<i>Country code</i>	<i>Name of each subsidiary undertaking in the Member State or tax jurisdiction</i>	<i>Brief description of the nature of activities in the Member State or tax jurisdiction</i>
Spania / <i>Spain</i>	ES	SEIKO Optical Europe GmbH sucursale en Espana	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Belgia / <i>Belgium</i>	BE	HOYA LENS BELGIUM N.V.	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Belgia / <i>Belgium</i>	BE	WASSENBURG BELGIUM BVBA	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Belgia / <i>Belgium</i>	BE	SEIKO Optical Benelux Branch of SEIKO Optical Europe GmbH	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Belgia / <i>Belgium</i>	BE	PENTAX NEDERLAND B.V. Belgium branch	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Germania / <i>Germany</i>	DE	HOYA LENS DEUTSCHLAND GMBH	Fabricatie sau productie/ Vanzari, comercializare sau distributie <i>Manufacturing or Production; Sales, Marketing or Distribution</i>
Germania / <i>Germany</i>	DE	HOYA SURGICAL OPTICS GMBH	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Germania / <i>Germany</i>	DE	PENTAX EUROPE GMBH	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Germania / <i>Germany</i>	DE	Digital Endoscopy GmbH	Cercetare si dezvoltare <i>Research and Development</i>
Germania / <i>Germany</i>	DE	SEIKO OPTICAL EUROPE GMBH	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Germania / <i>Germany</i>	DE	READSPEAKER GMBH	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Germania / <i>Germany</i>	DE	WASSENBURG DEUTSCHLAND GMBH	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Germania / <i>Germany</i>	DE	HOYA CORPORATION (KK) OPTICS SECTION Europe Branch	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Franta / <i>France</i>	FR	HOYA LENS FRANCE S.A.S.	Fabricatie sau productie/ Vanzari, comercializare sau distributie <i>Manufacturing or Production; Sales, Marketing or Distribution</i>
Franta / <i>France</i>	FR	PENTAX France Life Care SAS	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Franta / <i>France</i>	FR	WASSENBURG FRANCE SAS	Fabricatie sau productie/ Vanzari, comercializare sau distributie <i>Manufacturing or Production; Sales, Marketing or Distribution</i>
Franta / <i>France</i>	FR	SEIKO Optical Europe GmbH	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Franta / <i>France</i>	FR	READSPEAKER SARL	Vanzari, comercializare sau distributie/ Servicii administrative, de gestiune sau de sprijin <i>Sales, Marketing or Distribution; Administrative, Management or Support Services</i>
Franta / <i>France</i>	FR	PLASMABIOTICS SAS	Achizitii sau atribuire de contracte de achizitii publice <i>Purchasing or Procurement</i>
Franta / <i>France</i>	FR	Helvetian Eye Center in France	Servicii administrative, de gestiune sau de sprijin <i>Administrative, Management or Support Services</i>
Franta / <i>France</i>	FR	MICROLINE FRANCE SAS	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Italia / <i>Italy</i>	IT	HOYA LENS ITALIA S.P.A.	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Italia / <i>Italy</i>	IT	Pentax Italia s.r.l. con Unico Socio	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Italia / <i>Italy</i>	IT	SEIKO Optical Italia - sede secondaria di SEIKO Optical Europe GmbH	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Turcia / <i>Turkey</i>	TR	HOYA TURKEY OPTIK LENS SANAYI VE TICARET ANONIM SIRKETI	Fabricatie sau productie/ Vanzari, comercializare sau distributie <i>Manufacturing or Production; Sales, Marketing or Distribution</i>
Turcia / <i>Turkey</i>	TR	SEIKO Optical Europe GmbH Merkezi Almanya İstanbul Merkez Subesi	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Turcia / <i>Turkey</i>	TR	Pentax Europe GMBH Türkiye İstanbul İrtibat Bürosu	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>

Statul membru sau jurisdicia fiscala	Codul de tara	Denumirea fiecarei entitati din statul membru sau din jurisdicia fiscala	Descrierea succinta a naturii activitatilor din statul membru sau din jurisdicia fiscala2
<i>Member State or tax jurisdiction</i>	<i>Country code</i>	<i>Name of each subsidiary undertaking in the Member State or tax jurisdiction</i>	<i>Brief description of the nature of activities in the Member State or tax jurisdiction</i>
Rusia / <i>Russia</i>	RU	HOYA LENS RUS LLC	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Rusia / <i>Russia</i>	RU	PENTAX MEDICAL RUS LIMITID LIABILITY COMPANY	Prestare servicii – catre parti neafiliate <i>Provision of Services to Unrelated Parties</i>
Ungaria / <i>Hungary</i>	HU	Hoya Lens Hungary Zrt.	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Ungaria / <i>Hungary</i>	HU	Hoya Lens Manufacturing Hungary private Company Limited by Shares	Fabricatie sau productie <i>Manufacturing or Production</i>
Ungaria / <i>Hungary</i>	HU	SOE Hungary branch	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Ungaria / <i>Hungary</i>	HU	OPTICNET Hungary Cooperation Company on Representation of Interes	Altele <i>Other</i>
Romania / <i>Romania</i>	RO	Hoya Lens Hungary Zrt, Budapest - Romanian Branch	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Republica Irlanda / <i>Republic of Ireland</i>	IE	WASSENBURG IRELAND LTD.	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Danemarca / <i>Denmark</i>	DK	HOYA LENS DANMARK A/S	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Finlanda / <i>Finland</i>	FI	HOYA LENS FINLAND OY	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Suedia / <i>Sweden</i>	SE	READSPEAKER AB	Cercetare si dezvoltare/ Vanzari, comercializare sau distributie/ Servicii administrative, de gestiune sau de sprijin <i>Research and Development; Sales, Marketing or Distribution; Administrative, Management or Support Services</i>
Suedia / <i>Sweden</i>	SE	HOYA LENS SWEDEN AB	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Polonia / <i>Poland</i>	PL	HOYA LENS POLAND SP. Z O.O.	Fabricatie sau productie/ Vanzari, comercializare sau distributie <i>Manufacturing or Production; Sales, Marketing or Distribution</i>
Slovenia / <i>Slovenia</i>	SI	HOYA LENS D.O.O.	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Cehia / <i>Czech Republic</i>	CZ	HOYA Lens CZ a.s., CZECH REPUBLIC	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Bulgaria / <i>Bulgaria</i>	BG	PENTAX MEDICAL BULGARIA SOLE-OWNER LIMITED LIABILITY COMPANY	Servicii administrative, de gestiune sau de sprijin <i>Adminstrative, Management or Support Services</i>
Austria / <i>Austria</i>	AT	HOYA LENS OSTERREICH eine Niederlassung der Hoya Lens Deutschland GmbH	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Portugalia / <i>Portugal</i>	PT	Hoya Lens Iberia, S.A. (Sucursal em Portugal)	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>
Portugalia / <i>Portugal</i>	PT	SISTEMAS INTEGRALES DE LA MEDICINA S A - SUCURSAL EM PORTUGAL	Vanzari, comercializare sau distributie <i>Sales, Marketing or Distribution</i>

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Sectiunea 4 – Informatii omise temporar

Section 4 - Temporarily omitted information

Informatii omise temporar (daca exista) pentru acest exercitiu financiar:

Information temporarily omitted (if any) for this financial year:

Pentru a respecta cerinta de raportare a informatiilor cu privire la impozitul pe profit la nivel de grup in Romania, Hoya Lens Hungary Zrt, Budapesta - Sucursala din Romania nu are, in cursul normal al activitatilor sale, acces la informatiile globale necesare pentru raportare. Hoya Lens Hungary Zrt, Budapesta - Sucursala din Romania a solicitat companiei-mama sa furnizeze informatiile necesare pentru anul de raportare 1 aprilie 2023 – 31 martie 2024; cu toate acestea, societatea-mama finala, HOYA Corporation, nu a pus la dispozitia Hoya Lens Hungary Zrt, Budapesta-Sucursala din Romania datele si informatiile referitoare la operatiunile din aceste tari.

For complying with the requirement to report corporate income tax information in Romania, Hoya Lens Hungary Zrt, Budapest - Romanian Branch does not, in the normal course of its activities, have access to the global information required for reporting. Hoya Lens Hungary Zrt, Budapest - Romanian Branch has requested the parent company to provide the necessary information for the reporting year 1 April 2023 – 31 March 2024; however, the ultimate parent company, HOYA Corporation, has not made available to Hoya Lens Hungary Zrt, Budapest -

Informatii omise in exercitiile financiare anterioare care sunt prezentate in acest exercitiu financiar (daca este cazul):

Information omitted in previous financial years, which is disclosed in this financial year:

N/A

Sectiunea 5 (neobligatorie) – Explicatii privind discrepantele semnificative dintre cuantumul impozitului pe profit platit si cel acumulat

Section 5 (non mandatory) - Explanations for material discrepancies between income tax paid and accrued

Explicatii privind discrepantele semnificative dintre cuantumul impozitului pe profit acumulat in cursul exercitiului financiar relevant si cuantumul impozitului pe profit platit in numerar, astfel cum sunt prezentate in sectiunea 2, daca este cazul la nivel de grup, luand in considerare, dupa caz, sumele corespunzatoare aferente exercitiilor financiare anterioare:

In this box, explanations may be provided for any material discrepancies between amounts of income tax accrued during the relevant financial year and amounts of income tax paid on a cash basis as disclosed in Section 2, where applicable at group level, considering where appropriate corresponding amounts concerning previous financial years:

N/A