

FY24

Public Country-by-Country (CbC) Reporting Statement – Coty Inc Group (FY24)

The public Country-by-Country (CbC) Report for the Coty Inc Group covering the reporting period ending 30 June 2024 ("FY24") has been prepared in accordance with the provisions of the EU Public CbC Reporting Directive (the "Directive") and Order No. 1.730 of 7 June 2023 issued by the Romanian Ministry of Finance.

For the fiscal year ending June 30, 2024, Coty Group has publicly disclosed relevant data on its corporate website, providing transparency regarding the Group's global operations. In parallel, Coty Group continues to comply with non-public CbC reporting obligations in Romania, fulfilling secondary filing requirements as stipulated by Romanian legislation.

FY25

Coty Group is committed to maintaining full compliance with tax and accounting regulations in all jurisdictions where it operates. Accordingly, beginning with the reporting period ending June 30th, 2025 ("FY25"), Coty Group will publicly disclose its CbC report on the corporate website.

COTY INC. - Fiscal year from 2023-07-01 to 2024-06-30

Report on Corporate Income Tax Information - Group: COTY

Section I – General information

Ultimate parent entity of the Group	COTY INC.
Country where the ultimate parent entity has its registered office	United States of America
Financial year – start date	2023-07-01
Financial year – end date	2024-06-30
Reporting currency	USD
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)?	YES

Section II – Overview of information on a country-by-country basis

Tax jurisdiction	Country code	Revenues	Profit (loss) before income tax	Income tax paid – on cash basis	Income tax accrued – current year	Accumulated earnings	Number of employees
Austria	AT	25,336,977	2,984,780	45,623	363,994	9,768,587	19
Belgium	BE	35,761,798	10,385,337	359,600	986,839	12,381,754	14

Czech Republic	CZ	24,693,954	1,667,014	381,577	227,634	8,501,022	37
Germany	DE	710,623,726	36,414,182	-1,403,060	0	728,291,813	504
Spain	ES	801,571,337	61,307,158	20,159,035	12,331,672	55,223,681	906
France	FR	726,128,921	29,225,412	12,877,561	10,603,568	135,486,057	796
Hungary	HU	20,370,264	1,885,161	241,391	53,014	-20,616,322	18
Republic of Ireland	IE	21,255,215	1,071,523	113,935	160,496	-14,074,501	11
Italy	IT	143,048,959	9,034,022	457,592	1,829,359	-50,541,794	113
Malaysia	MY	19,454,303	922,623	12,505	237,971	4,700,459	144
Netherlands	NL	4,664,122,285	209,841,074	53,329,227	30,687,078	3,882,939,693	520
Poland	PL	142,823,153	10,343,892	970,270	772,457	34,318,765	265
Portugal	PT	17,593,669	684,906	156,851	131,430	7,910,713	18
Romania	RO	21,253,008	1,299,069	90,962	41,970	-3,852,763	30
Russia	RU	268,145	-1,352,392	0	0	-38,572,277	6
Slovakia	SK	8,186,001	666,349	150	27,964	-3,296,559	2
Vietnam	VN	0	-33,528	0	0	-33,976	0
All other tax jurisdictions (aggregated basis)	-	7,642,741,026	-187,451,275	84,784,399	56,018,422	-8,582,389,470	6,525

Section III – List of the constituent entities of the MNE group and the related activities carried out by them

Tax jurisdiction	Country code	Entity Name	Brief description of the nature of the activities carried out
Vietnam	VN	StarAsia Trading & Services Co. Ltd.	Dormant
Slovakia	SK	Coty Slovenska Republika S.R.O.	Sales, marketing or distribution
Russia	RU	Russwell Ltd.	Dormant
Romania	RO	Coty Cosmetics Romania SRL	Sales, marketing or distribution
Portugal	PT	Coty Beauty Portugal SA (FKA Wella Prestige Products Portugal S.A.)	Sales, marketing or distribution
Poland	PL	Coty Eastern Europe sp. z.o.o. (F.K.A. HFC Prestige International Poland Sp	Sales, marketing or distribution
Poland	PL	Coty Eastern Europe sp. z.o.o. (F.K.A. HFC Prestige International Poland Sp	Administrative, management or support services
Netherlands	NL	Coty Global 7 B.V.	Holding shares or other equity instruments
Netherlands	NL	Coty Global 6 B.V.	Holding shares or other equity instruments
Netherlands	NL	Coty Holding TopCo BV	Holding shares or other equity instruments
Netherlands	NL	Coty Holding TopCo BV	Dormant
Netherlands	NL	Coty International Holding BV	Holding shares or other equity instruments
Netherlands	NL	Coty International Holding BV	Dormant
Netherlands	NL	Coty Management BV	Administrative, management or support services

Netherlands	NL	Coty Operations BV	Sales, marketing or distribution
Netherlands	NL	Coty International BV	Holding or managing intellectual property
Netherlands	NL	Coty International BV	Sales, marketing or distribution
Netherlands	NL	Coty International BV	Administrative, management or support services
Netherlands	NL	COTY NETHERLANDS BV (FKA HFC Prestige International Netherlands BV)	Sales, marketing or distribution
Netherlands	NL	HFC Prestige International Netherlands Holding BV	Holding shares or other equity instruments
Netherlands	NL	Coty Global Holdings B.V.	Holding shares or other equity instruments
Netherlands	NL	Coty Global 5 B.V.	Holding shares or other equity instruments
Netherlands	NL	Coty Global 4 B.V.	Holding shares or other equity instruments
Netherlands	NL	Coty Global 4 B.V.	Dormant
Netherlands	NL	Coty Global 3 B.V.	Holding shares or other equity instruments
Netherlands	NL	Coty Global 3 B.V.	Dormant
Netherlands	NL	Coty Global 2 B.V.	Holding shares or other equity instruments
Netherlands	NL	Coty Global 2 B.V.	Dormant
Netherlands	NL	Coty Global 1 B.V.	Holding shares or other equity instruments

Netherlands	NL	Coty Global 1 B.V.	Dormant
Netherlands	NL	Lancaster BV	Holding or managing intellectual property
Netherlands	NL	Coty Investments BV	Holding shares or other equity instruments
Netherlands	NL	Coty Investments BV	Dormant
Netherlands	NL	Coty BV	Holding or managing intellectual property
Netherlands	NL	Coty BV	Internal group finance
Malaysia	MY	Coty INT Malaysia Sdn Bhd(fka HFC Prestige International Malaysia Sdn Bhd)	Sales, marketing or distribution
Italy	IT	Coty Italia Srl (F.K.A Labocos S.r.L.)	Sales, marketing or distribution
Republic of Ireland	IE	HFC Prestige Manufacturing Ireland Ltd.	Dormant
Republic of Ireland	IE	Coty UK&I Limited (F.K.A Wella Ireland - Irish Branch)	Sales, marketing or distribution
Republic of Ireland	IE	Coty Ireland Ltd	Dormant
Hungary	HU	Coty Hungary KFT	Sales, marketing or distribution
France	FR	HFC Prestige Holding France SAS	Holding shares or other equity instruments
France	FR	Coty France S.A.S. (F.K.A Wella France SAS)	Holding or managing intellectual property

France	FR	Coty France S.A.S. (F.K.A Wella France SAS)	Sales, marketing or distribution
France	FR	Else France SAS	Administrative, management or support services
France	FR	Fragrance Production SAS	Manufacturing or production
France	FR	Coty SAS	Research and development
France	FR	Coty SAS	Administrative, management or support services
Spain	ES	Coty Beauty Spain SLU (FKA Productos Cosméticos, S.L.U)	Sales, marketing or distribution
Spain	ES	Coty Spain S.L.U.	Research and development
Spain	ES	Coty Spain S.L.U.	Manufacturing or production
Germany	DE	Coty Beauty Germany GmbH (F.K.A HFC Prestige International Germany GmbH)	Holding or managing intellectual property
Germany	DE	Coty Beauty Germany GmbH (F.K.A HFC Prestige International Germany GmbH)	Sales, marketing or distribution
Germany	DE	HFC Prestige Manufacturing Cologne Germany GmbH (FKA P&G Manufacturing)	Manufacturing or production
Germany	DE	Zadafo Verwaltungsgesellschaft mbH	Holding or managing intellectual property
Germany	DE	Coty Germany Holding GmbH	Holding shares or other equity instruments
Germany	DE	Coty Brands Management GmbH	Dormant

Czech Republic	CZ	Coty Ceska Republika ks	Sales, marketing or distribution
Czech Republic	CZ	Coty Ceska Republika ks	Administrative, management or support services
Belgium	BE	Coty Belgium NV (fka HFC Prestige Products N.V.)	Sales, marketing or distribution
Austria	AT	Coty Beauty Austria GmbH (F.K.A HFC Prestige International Austria GmbH)	Sales, marketing or distribution

Section IV – Omitted information

Information omitted (if any) for this financial year:

Information omitted in previous financial years, which is disclosed in this financial year (if any):

Section V - Optional information

Explanations on material discrepancies between amounts of income tax accrued during the relevant financial year and amounts of income tax paid on a cash basis: