

COTY INC. - Fiscal year from 2024-07-01 to 2025-06-30

«Public Country-by-Country (CbC) Reporting Statement – Coty Inc Group (FY25)

The public Country-by-Country (CbC) Report for the Coty Inc Group covering the reporting period ending 30 June 2025 ("FY25") has been prepared in accordance with the provisions of the EU Public CbC Reporting Directive (the "Directive").

For FY25, 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 all jurisdictions where it operates.

The Group will continue to closely monitor developments in the EU public CbC reporting framework and will adjust its compliance approach as needed to align with evolving regulatory requirements».

Coty Inc. Group has appointed the Dutch legal entity Coty International B.V. as the EU subsidiary responsible for publishing and filing the public CbCR report with the Chamber of Commerce (KvK) in the Netherlands.

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	2024-07-01
Financial year – end date	2025-06-30
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	23,792,649	530,613	64,011	50,470	10,191,751	21
Belgium	BE	32,498,572	563,643	1,082,617	304,591	12,222,438	13
Czech Republic	CZ	25,131,182	757,047	610,249	200,142	8,840,910	45
Germany	DE	716,804,346	(39,703,183)	18,867,027	4,681,144	655,016,339	501
Spain	ES	806,946,246	62,430,716	14,816,795	12,721,245	102,607,195	1,465
France	FR	703,810,088	10,659,037	11,553,302	9,446,250	183,332,653	942
Hungary	HU	20,164,896	212,817	258,704	34,632	(20,447,946)	20
Republic of Ireland	IE	20,868,899	274,626	75,602	132,575	(13,883,051)	12
Italy	IT	147,216,674	9,054,702	2,698,083	3,092,397	(44,539,855)	108
Netherlands	NL	4,593,591,253	(166,016,504)	16,616,437	5,297,862	3,769,177,698	497
Poland	PL	150,067,716	7,581,932	254,371	868,693	40,208,306	259

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Portugal	PT	19,271,012	1,049,341	606,976	168,584	8,382,627	19
Romania	RO	21,313,583	452,685	47,469	130,497	(3,781,894)	29
Russia	RU	2,212,886	519,586	-	254,632	(40,283,443)	6
Slovakia	SK	7,910,011	(86,516)	(42,782)	69,894	(2,935,579)	2
All other tax jurisdictions (aggregated basis)	-	7,333,762,492	(251,898,627)	39,815,911	78,255,012	(8,950,401,543)	7,697

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
Slovakia	SK	Coty Slovenska Republika S.R.O.	Sales, marketing or distribution
Russia	RU	Ruswell Ltd.	Dormant
Romania	RO	Coty Cosmetics Romania SRL	Sales, marketing or distribution
Portugal	PT	Coty Beauty Portugal SA	Sales, marketing or distribution
Poland	PL	Coty Eastern Europe sp. z.o.o.	Sales, marketing or distribution
Poland	PL	Coty Eastern Europe sp. z.o.o.	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 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 International BV	Research and Development
Netherlands	NL	Coty Netherlands BV	Sales, marketing or distribution

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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	Lancaster BV	Holding or managing intellectual property
Netherlands	NL	Coty BV	Holding or managing intellectual property
Netherlands	NL	Coty BV	Internal group finance
Italy	IT	Coty Italia Srl	Sales, marketing or distribution
Republic of Ireland	IE	HFC Prestige Manufacturing Ireland Ltd.	Dormant
Republic of Ireland	IE	Coty UK&I Limited	Sales, marketing or distribution
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.	Holding or managing intellectual property
France	FR	Coty France S.A.S.	Sales, marketing or distribution
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	Sales, marketing or distribution
Spain	ES	Coty Beauty Spain SLU	Administrative, Management or Support Services
Spain	ES	Coty Spain S.L.	Research and development
Spain	ES	Coty Spain S.L.	Manufacturing or production
Spain	ES	Coty Spain S.L.	Administrative, Management or Support Services
Germany	DE	Coty Beauty Germany GmbH	Holding or managing intellectual property
Germany	DE	Coty Beauty Germany GmbH	Sales, marketing or distribution
Germany	DE	Coty Beauty Germany GmbH	Administrative, Management or Support Services

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Germany	DE	Coty Beauty Germany GmbH	Research and Development
Germany	DE	HFC Prestige Manufacturing Cologne Germany GmbH	Dormant
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	Administrative, management or support services
Czech Republic	CZ	Coty Ceska Republika ks	Sales, marketing or distribution
Belgium	BE	Coty Belgium NV	Sales, marketing or distribution
Austria	AT	Coty Beauty Austria GmbH	Sales, marketing or distribution

Section IV – Omitted information

Information omitted (if any) for this financial year:

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

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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:

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