

Tax report

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Tax report of the Endress+Hauser Group

Tax principles

Our tax strategy is built on three leading principles: tax follows the business, avoid double taxation and be tax compliant. Through our tax payments in the countries in which we operate, we contribute to the well-being of society. Accordingly, the Group is committed to upholding not only the letter but the spirit of the law.

The Group considers that tax should follow the commercial substance and operation of its business. As such, it does not implement any contrived or artificial tax arrangements or business practices. The Group makes use of legal tax incentives and reliefs to the extent that they are available to the business in the ordinary course of its operations.

Endress+Hauser seeks to uphold an open, professional and collaborative relationship with tax authorities. This includes providing accurate and timely information as required by law. Where relevant, the Group will seek to agree clearance with tax authorities in advance of undertaking transactions, particularly where any areas of unclear or uncertain law or the application of law is involved.

In accordance with the EU directive on disclosure of corporate income tax information (Directive 2013/34/EU), Endress+Hauser has prepared a public country-by-country report. This report presents the countries in which we operate, as well as the revenues, profit before income tax, income tax paid, income tax accrued, the accumulated earnings and the number of employees in the respective countries. In addition, the country-by-country information includes a list of subsidiaries and activities.

As described in the EU directive, the country overview is separated into three distinct groups: EU countries, the EU grey- and blacklisted countries and the rest of the world. When Endress+Hauser operates out of these grey or blacklisted countries, then this is based on the leading principle that tax follows the commercial substance and operation of its business and that tax planning is not a driver.

Overview of country-by-country information

in EUR thousands

Distinct groups	Tax jurisdiction	Country code	Revenues (aggregated total)	Profit (loss) before income tax	Income tax paid (on cash basis)	Income tax accrued (current year)	Accumulated earnings	Number of employees
EU	Austria	AT	54,810	2,609	683	569	4,239	106
EU	Belgium	BE	54,832	2,508	495	626	11,153	109
EU	Bulgaria	BG	1,973	72	-1	10	150	6
EU	Croatia	HR	7,154	232	80	55	831	32
EU	Czech Republic	CZ	33,683	1,680	401	531	6,086	281
EU	Denmark	DK	29,984	1,452	475	353	2,642	37
EU	Finland	FI	37,727	1,057	216	170	1,235	66
EU	France	FR	242,144	10,124	3,167	2,475	40,654	1,070
EU	Germany	DE	1,709,785	108,696	58,884	35,805	348,093	6,184
EU	Greece	GR	9,114	399	135	149	974	27
EU	Hungary	HU	7,995	95	9	11	940	24
EU	Ireland	IE	31,887	3,226	471	508	4,428	107
EU	Italy	IT	272,245	18,160	4,798	5,358	54,304	556
EU	Latvia	LV	835	-25	-	-	-	1
EU	Lithuania	LT	3,673	201	58	38	713	10
EU	Netherlands	NL	89,600	3,860	1,147	956	12,585	182
EU	Poland	PL	70,366	5,194	810	978	12,077	147
EU	Portugal	PT	12,356	1,066	141	238	1,405	33
EU	Romania	RO	13,137	562	91	106	2,428	40
EU	Slovenia	SI	13,446	1,092	144	236	1,456	17
EU	Spain	ES	58,091	2,257	576	621	13,551	97
EU	Sweden	SE	43,290	1,205	314	384	4,970	83
Grey	Panama	PA	4,835	361	24	36	1,101	32
Grey	Türkiye	TR	33,719	1,788	182	422	4,196	81
Grey	Vietnam	VN	3,194	246	15	82	474	31
Others	Others	-	4,889,933	341,600	69,546	56,681	4,271,145	8,947

Member state or 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	Other
Algeria	DZ	Endress+Hauser Algérie SARL												X	
Argentina	AR	Endress+Hauser Argentina S.A.					X		X						
Australia	AU	Endress & Hauser Australia Pty. Ltd.					X		X						
Austria	AT	Endress+Hauser GmbH					X		X						
Belgium	BE	Endress+Hauser S.A.-N.V.					X		X						
Brazil	BR	Analytik Jena Brasil Ltda.													
		Endress+Hauser (Brasil) Instrumentação e Automação Ltda.				X	X		X						
		Endress+Hauser Controle e Automação Ltda.													
		Endress+Hauser Flowtec (Brasil) Fluxômetros Ltda.													
Bulgaria	BG	Endress+Hauser (Bulgaria) LLC					X		X						
Canada	CA	Endress+Hauser (Canada) Ltd.					X		X						
Chile	CL	Endress+Hauser (Chile) Ltda.					X		X						
China	CN	Analytik Jena (Beijing) Instruments Co. Ltd.													
		Analytik Jena Shanghai Instruments Ltd. Co.													
		Endress+Hauser (Beijing) Technology Co., Ltd.													
		Endress+Hauser (China) Automation Co. Ltd.													
		Endress+Hauser (Suzhou) Automation Instrumentation Co. Ltd.													
		Endress+Hauser Analytical Instruments (Suzhou) Co. Ltd.	X		X	X	X	X	X						
		Endress+Hauser Flowtec (China) Co. Ltd.													
		Endress+Hauser InfoServe (Shanghai) Co. Ltd.													
		Endress+Hauser Shanghai International Trading Co. Ltd.													
		Endress+Hauser Wetzler (Suzhou) Co. Ltd.													
		Innovative Sensor Technology Shanghai Co. Ltd.													
Colombia	CO	Endress+Hauser (Colombia) S.A.S.					X		X						
Croatia	HR	Endress+Hauser d.o.o.					X		X						

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Czech Republic	CZ	Endress+Hauser Czech s.r.o.				X	X		X							
		Innovative Sensor Technology s.r.o.														
Denmark	DK	Endress+Hauser A/S					X		X							
Egypt	EG	Endress+Hauser (Egypt) LLC					X	X	X							
Finland	FI	Endress+Hauser Oy					X		X							
France	FR	Analytik Jena France SARL														
		Endress+Hauser France SASU														
		Endress+Hauser Flow France S.A.S.U.				X	X		X				X	X		
		Endress+Hauser Flowtec AG, Switzerland*														
		Endress+Hauser Process Analysis Support SARL														
Germany	DE	Analytik Jena GmbH+Co. KG														
		Analytik Jena Verwaltungs-GmbH														
		Biometra GmbH														
		CodeWrights GmbH														
		Endress+Hauser Administration SE														
		Endress+Hauser Beteiligungs AG, Switzerland*														
		Endress+Hauser BioSense GmbH														
		Endress+Hauser Conducta GmbH+Co. KG	X	X		X	X	X	X					X	X	X
		Endress+Hauser Conducta Verwaltungs-GmbH														
		Endress+Hauser (Deutschland) GmbH+Co. KG														
		Endress+Hauser Digital Solutions (Deutschland) GmbH														
		Endress+Hauser Flow Deutschland GmbH														
		Endress+Hauser Group Services (Deutschland) AG+Co. KG														
Endress+Hauser Group Services AG, Switzerland (real estate)																
Endress+Hauser Immobilien AG+Co. KG																

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Germany	DE	Endress+Hauser InfoServe GmbH+Co. KG															
		Endress+Hauser InfoServe Verwaltungs-GmbH															
		Endress+Hauser Logistik GmbH+Co. KG															
		Endress+Hauser Management AG, Switzerland*															
		Endress+Hauser Messtechnik Verwaltungs-GmbH															
		Endress+Hauser SE+Co. KG															
		Endress+Hauser Wetzer GmbH+Co. KG	X	X		X	X	X						X	X	X	
		Endress+Hauser Wetzer Verwaltungs-GmbH															
		ETG Entwicklungs- und Technologie Gesellschaft mbH															
		IMKO Micromodultechnik GmbH															
		Infrasolid GmbH															
		IST Innuscreen GmbH															
		Jobst Technologies GmbH															
Greece	GR	Endress+Hauser (Hellas) Single Member S.A.					X		X								
Hong Kong	HK	Analytik Jena (Hong Kong) Ltd.					X		X				X				
		Endress+Hauser (HK) Ltd.															
Hungary	HU	Endress+Hauser (Magyarország) Kft.					X		X								
India	IN	Analytik Jena India Pvt. Ltd.															
		Endress+Hauser (India) Automation Instrumentation Pvt. Ltd.															
		Endress+Hauser (India) Pvt. Ltd.															
		Endress+Hauser Flowtec (India) Pvt. Ltd.				X	X	X	X								
		Endress+Hauser InfoServe (India) Pvt. Ltd.															
		Endress+Hauser Liquid Analysis (India) Pvt. Ltd.															
Endress+Hauser Wetzer (India) Pvt. Ltd.																	
Indonesia	ID	PT. Endress+Hauser Indonesia					X		X								
Ireland	IE	Endress+Hauser (Ireland) Ltd.					X	X	X								

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Italy	IT	Endress+Hauser Italia S.p.a.	X			X	X		X							
		Endress+Hauser Sicestherm S.r.L.														
Japan	JP	Analytik Jena Japan Co., Ltd.														
		Endress+Hauser InfoServe GmbH+Co. KG, Germany*	X	X		X	X	X	X							
		Endress+Hauser Japan Co. Ltd.														
		Endress+Hauser Yamanashi Co. Ltd.														
Kazakhstan	KZ	Endress+Hauser (Kazakhstan) LLP					X	X	X							
South Korea	KR	Analytik Jena Korea Ltd.					X		X							
		Endress+Hauser (Korea) Co. Ltd.														
Latvia	LV	Endress+Hauser (Baltic) UAB					X		X							
Lithuania	LT	Endress+Hauser (Baltic) UAB, Latvia*					X		X							
Malaysia	MY	Endress+Hauser (M) Sdn. Bhd.					X		X							
		Endress+Hauser (Tenaga) Sdn. Bhd.														
Mexico	MX	Endress+Hauser (México) S.A. de C.V.					X		X							
Netherlands	NL	Endress+Hauser BV					X		X							
New Zealand	NZ	Endress & Hauser Australia Pty. Ltd.*					X		X							
Norway	NO	Endress+Hauser AS					X		X							
Oman	OM	Endress and Hauser Muscat SPC					X	X	X							
Panama	PA	Endress+Hauser International AG, Switzerland*					X	X	X							
		Endress+Hauser Panama Inc.														
Peru	PE	Endress+Hauser (Peru) S.A.C.					X	X	X							
Philippines	PH	Endress+Hauser Philippines Inc.						X								
Poland	PL	Endress+Hauser Polska Sp.z.o.o.					X		X							
Portugal	PT	Endress+Hauser (Portugal) S.A.					X		X							
Qatar	QA	Endress+Hauser (Qatar) L.L.C.					X		X							
Romania	RO	Analytik Jena Romania srl.					X		X							
		Endress+Hauser Romania SRL														

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Saudi Arabia	SA	Endress and Hauser (Arabia) LLC					X		X							
Singapore	SG	Endress+Hauser (S.E.A.) Pte. Ltd.					X	X	X							
Slovenia	SI	Endress+Hauser d.o.o. Slovenija					X		X							
South Africa	ZA	Endress+Hauser (Pty.) Ltd.					X	X	X							
		Endress+Hauser Investments (Pty.) Ltd.														
Spain	ES	Endress+Hauser, S.A.U					X		X							
Sweden	SE	Endress+Hauser AB					X		X							
Switzerland	CH	Analytik Jena GmbH+Co. KG, Germany*														
		Endress Familien AG														
		Endress+Hauser (Schweiz) AG														
		Endress+Hauser AG														
		Endress+Hauser Beteiligungs AG														
		Endress+Hauser Flowtec AG														
		Endress+Hauser Group Services AG	X	X		X	X	X	X	X				X		
		Endress+Hauser International AG														
		Endress+Hauser Management AG														
		Endress+Hauser Process Solutions AG														
		Innovative Sensor Technology IST AG														
		Senstech AG														
TrueDyne Sensors AG																
Thailand	TH	Analytik Jena Far East (Thailand) Ltd.														
		Analytik Jena Instruments (Thailand) Ltd.					X		X							
		Endress+Hauser (Thailand) Ltd.														
Türkiye	TR	Endress Hauser Elektronik Sanayi ve Ticaret A.Ş.					X		X							
United Arab Emirates	AE	Endress & Hauser Process Automation (UAE) Trading LLC														
		Endress Hauser Emirates Trading of Control Equipment Measurement Device					X	X	X							

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United Kingdom	GB	Analytik Jena UK Ltd.													
		Endress+Hauser Ltd.	X	X		X	X		X						
		MHT Technology Ltd.													
United States	US	Analytik Jena US LLC													
		Endress+Hauser Flow USA, Inc.													
		Endress+Hauser (USA) Automation Instrumentation Inc.													
		Endress+Hauser (USA) Holding Inc.													
		Endress+Hauser Conducta Inc.													
		Endress+Hauser DISC Inc.	X	X		X	X	X	X					X	
		Endress+Hauser Inc.													
		Endress+Hauser InfoServe Inc.													
		Endress+Hauser Optical Analysis Inc.													
		Endress+Hauser Wetzer (USA), Inc.													
		Innovative Sensor Technology USA Division													
Vietnam	VN	Endress+Hauser Vietnam Co. Ltd.					X		X						

*1) Permanent establishment