

# COUNTRY-BY-COUNTRY REPORT (CbCR 2025)



# APTARGROUP

AptarGroup, Inc. (“Aptar”) is a global leader in the design and manufacturing of drug and consumer product dosing, dispensing, and protection technologies. Aptar serves diversified end markets including pharmaceutical, fragrance, facial skincare, color cosmetics, food, beverage, personal care and home care. Aptar supports customers across these end markets by enabling safe, functional, and differentiated product and service delivery.

Aptar is headquartered in the United States (“US”) and maintains a global footprint with manufacturing and commercial operations in approximately 20 countries across North America, Europe, Asia, and Latin America.

## PURPOSE

The European Union has introduced public Country-by-Country Reporting (CbCR) requirements through Directive (EU) 2021/2101, aimed at increasing transparency around the tax practices of large multinational enterprises. Under these rules, multinational groups meeting specified revenue thresholds and operating within the EU are required to publicly disclose certain financial and tax information on a country-by-country basis. This includes data points such as revenue, profit (or loss) before income tax, income taxes accrued and paid, and the level of economic activity in each jurisdiction. The directive reflects a broader global focus on tax transparency and accountability.

As a U.S.-based multinational group with operations in the European Union, Aptar falls within the scope of these requirements and has prepared this public CbCR to comply with the applicable regulations. This report has been compiled based on the stand-alone entities financial reporting packages used in the preparation of the group’s US GAAP audited consolidated financial statements.



Aptar is committed to full compliance with applicable tax laws in all jurisdictions in which it operates and to maintaining transparency in line with evolving regulatory expectations. The CbCR shows a clear alignment between Aptar’s economic footprint and its tax base in its operating jurisdictions.

## APTARGROUP 2025 CbCR

The table on the next page provides an overview of 2025 data for all jurisdictions concerning the following datapoints: unrelated party revenues, related party revenues, total revenues, profit before income tax, income tax paid, income tax accrued, stated capital, accumulated earnings, tangible assets, number of employees and main activities. All numbers except for “Number of Employees” are expressed in million USD.

**AptarGroup, Inc.**  
Tax Year Ended 12/31/2025

Tax Jurisdiction	Revenues			Profit (Loss) Before Income Tax	Income Tax Paid	Income Tax Accrued	Stated Capital	Accumulate d earnings	Number of Employees (total, not in millions)	Tangible Assets	Main Activities*
	Unrelated Party	Related Party	Total								
<b>EU Member States</b>											
Czech	25.9	19.4	45.3	2.2	0.6	0.4	2.3	24.6	414	18.2	M, SM, P
France	1,094.2	361.9	1,456.1	171.8	57.7	61.6	1,764.5	460.1	4,940	794.2	RD, IP, M, SM, SS, PS, H, IGF, O, P
Germany	584.1	106.4	690.5	80.7	60.4	26.1	375.3	221.3	2,256	346.8	RD, IP, M, SM, SS, H, P
Ireland	-	0.0	0.0	(0.0)	0.0	0.0	(0.3)	0.6	2	0.0	SS
Italy	188.0	40.4	228.4	28.7	5.7	5.3	58.3	46.4	761	84.2	IP, M, SM, SS, RD, P
Luxembourg	-	5.9	5.9	5.8	0.3	0.3	1,948.2	946.6	-	-	IGF, H
Spain	18.7	1.2	19.9	1.9	0.4	0.5	3.8	15.5	105	9.3	M, SM,
<b>EU list of non-cooperative jurisdictions</b>											
Russia	25.5	-	25.5	8.3	2.3	2.2	7.3	48.1	90	9.8	M, SM, P
<b>Other Jurisdictions</b>											
Argentina	42.7	0.4	43.1	1.8	0.2	0.1	59.3	5.5	64	5.0	M, SM, P
Bahrain	13.3	0.2	13.5	(0.3)	0.0	0.0	5.9	1.9	64	12.8	M, SM, P
Brazil	132.9	5.0	137.9	2.3	0.8	1.2	112.4	69.1	1,322	68.7	M, SM, P
Canada	-	-	-	(0.0)	-	(0.0)	-	(3.4)	-	-	SS
China	185.4	146.9	332.3	33.9	2.3	1.3	161.8	255.8	2,011	202.9	RD, IP, M, SM, SS, H, P
Colombia	20.3	0.2	20.4	1.4	0.6	0.5	6.1	3.3	46	5.5	M, SS, P
Hong Kong	-	-	-	(0.0)	-	-	53.7	0.2	-	-	H
India	53.5	0.5	54.0	12.4	4.7	3.1	32.3	40.3	296	33.7	M, SM, SS, P
Indonesia	1.7	-	1.7	0.1	0.0	0.1	10.3	(5.5)	5	0.4	SM
Japan	0.0	-	0.0	0.1	0.0	0.0	0.5	(0.3)	12	0.0	SM
Mexico	84.2	29.7	113.9	(3.4)	3.5	0.3	4.1	71.8	678	75.7	M, SM, P, SS, P
Singapore	-	-	-	0.1	0.0	0.0	0.4	0.0	10	-	SS
Stateless	-	-	-	-	-	-	4.2	-	-	-	D
Switzerland	82.5	0.8	83.3	11.5	2.9	2.5	3.9	19.2	198	51.5	RD, IP, M, SM, P
Thailand	21.5	0.0	21.6	4.0	0.7	0.8	3.0	4.8	128	7.4	M, SM, P
Turkey	12.3	-	12.3	1.5	0.0	0.4	12.2	14.4	37	4.8	M, SM, P
UK	37.6	27.6	65.2	1.5	0.5	0.5	2,187.8	694.1	157	15.2	M, SM, SS, IGF, H, PS, RD, IP, P
United Arab Emirates	-	-	-	0.8	0.1	0.1	0.0	1.4	7	-	SM
US	1,166.8	98.9	1,265.7	136.1	35.6	17.8	7,013.2	2,750.4	2,523	488.6	RD, IP, M, SM, SS, PS, H, O, IGF, P
<b>Total</b>	<b>3,791.1</b>	<b>845.2</b>	<b>4,636.4</b>	<b>503.0</b>	<b>179.5</b>	<b>125.1</b>	<b>13,830.7</b>	<b>5,686.4</b>	<b>16,127</b>	<b>2,234.8</b>	

# DEFINITIONS USED FOR CbCR PURPOSES

Key definitions relevant to the data in AptarGroup's CbCR can be found below:

## Revenues

Revenues include all revenues, gains, income, or other inflows shown in the financial statements prepared in accordance with the applicable accounting rules except dividends. Since AptarGroup prepared its consolidated financial statements in line with U.S. Gaap all of the following inflows are included in Total Revenues: sales revenue, interest received, service income, and royalty income.

## Profit (Loss) Before Income Tax

The sum of the profit (loss) before income tax for all Constituent Entities including all the extraordinary income and expense items. Inbound dividends and similar income are not included in the Profit (Loss) Before Income Tax line.

## Income Tax Paid

Total amount of income tax actually paid by all Constituent Entities resident for tax purposes in the relevant tax jurisdiction in the course of the reporting year notwithstanding the fiscal year for which they had been accrued.

## Income Tax Accrued

The sum of the accrued current tax expense recorded on taxable profits or losses of the year of reporting of all the Constituent Entities resident for tax purposes in the relevant tax jurisdiction. Current tax expenses reflects only operations in the current year and does not include deferred taxes or provision for uncertain tax liabilities.

## Stated Capital

The sum of the stated capital of all the Constituent Entities which is an ordinary share capital and share premium.

## Accumulated Earnings

The sum of the total accumulated earnings which includes prior years accumulated earnings.

## Number of Employees

Total number of employees on a full-time equivalent basis for all the Constituent Entities.

## Tangible Asset

The sum of the net book values of tangible assets. Cash or cash equivalents, intangibles and financial assets are not included.

## Main Business Activities

RD—Research and Development

IP—Holding or Managing intellectual property

P—Purchasing or Procurement

M—Manufacturing or Production

SM—Sales, Marketing or Distribution

SS—Administrative, Management or Support Services

PS—Provision of Services to unrelated parties

IGF—Internal Group Finance

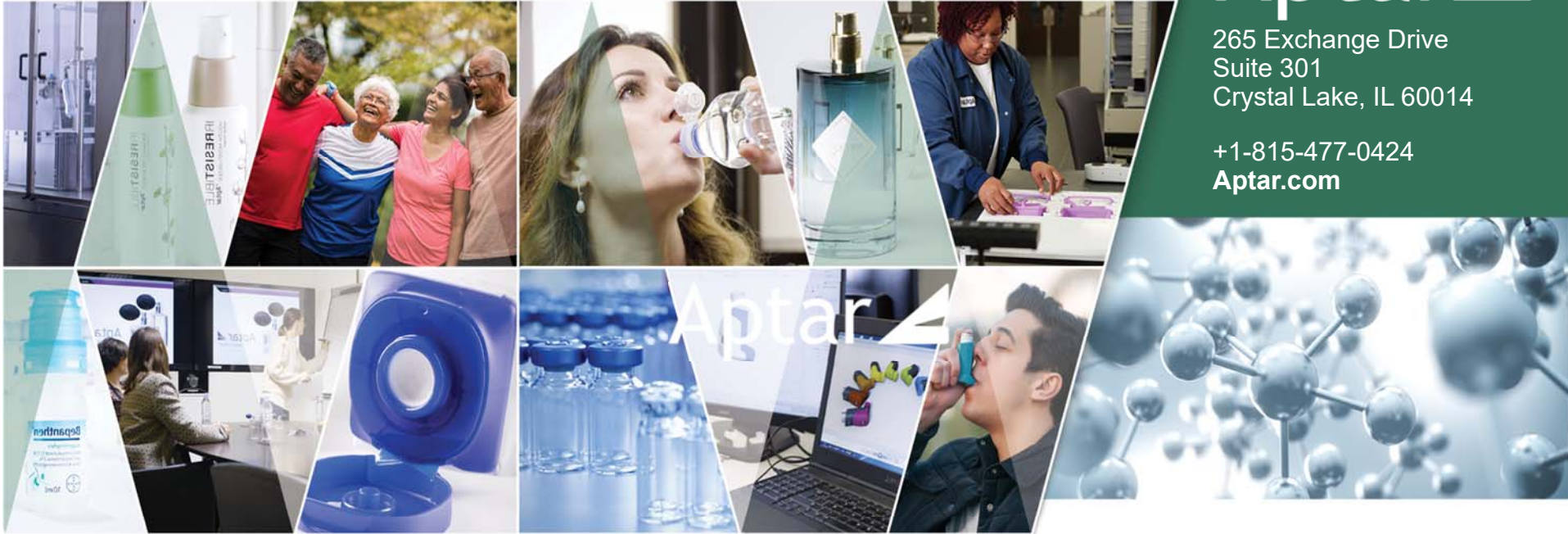
RFS—Regulated Financial Services

I—Insurance

H—Holding shares or other equity instruments

D—Dormant

O—Other



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