

Public Country by Country Report (on income tax information)

Introduction

Background: The EU Public country-by-country (CbC) report has been prepared to meet the requirements of Directive 2013/34/EU as amended by Directive (EU) 2021/2101 on the disclosure of income tax information. It provides high-level information on where the Company earns its profits and pays income tax and follows the prescribed EU reporting template.

The information in this report is prepared in accordance with U.S. CbC report regulations (Treas. Reg Section 1.6038-4), which is generally consistent with the reporting instructions in Section III, Parts B and C of Annex III to the Council Directive 2011/16 EU.

Section 1. General Information

Name of ultimate parent of group / of standalone company	Edwards Lifesciences Corporation
Country of registered office of ultimate parent undertaking	The United States of America
Date of start of financial year	2025-01-01
Date of end of financial year	2025-12-31
Reporting currency	USD
Application of option to report in accordance with taxation reporting instructions	Yes
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	Edwards Lifesciences S.L., with address Ronda Narciso Monturiol 11, Bloque A Parque Tecnológico de Valencia 46980 Paterna, Valencia
Name and address of a single branch which has published the report on income tax information of an undertaking that is not governed by the law of a Member State	N/A
Language of report	english - en

Section 2. Overview of information on a country-by-country basis

Name of Member State or tax jurisdiction	Country code of Member State or tax jurisdiction	Revenues	Profit (loss) before tax	Income tax paid (on cash basis)	Income tax accrued – current year	Accumulated earnings	Number of employees
Austria	AT	36,801,049	1,847,887	1,475,545	715,244	2,947,638	22
Belgium	BE	21,650,370	907,983	321,114	555,888	-228,543	28
Czechia	CZ	66,167,694	3,958,329	2,062,973	4,098,655	-5,964,039	326
Denmark	DK	13,013,008	697,673	187,622	241,268	-7,735,498	8
Finland	FI	19,222,870	857,917	261,133	230,247	2,862,034	4
France	FR	249,362,303	8,288,334	5,323,619	4,585,285	39,802,840	111
Germany	DE	455,209,302	24,081,170	3,970,060	10,586,849	24,274,736	289
Greece	GR	13,863,068	854,136	558,170	350,098	-5,575,485	21
Ireland	IE	441,438,611	92,204,772	18,646,747	32,931,878	223,984,750	560
Italy	IT	161,837,339	9,534,277	6,201,483	7,593,097	20,001,382	128
Netherlands (Kingdom of the)	NL	53,645,663	4,309,859	19,457,125	1,748,415	193,031,994	40
Poland	PL	47,868,377	807,055	338,435	791,263	-3,584,150	35
Portugal	PT	22,351,217	462,023	310,534	381,086	2,571,492	21
Russian Federation (the)	RU	1,121,364	530,714	0	0	1,071,543	4
Spain	ES	110,039,182	-2,918,350	860,323	3,624,122	-2,794,820	205
Sweden	SE	23,017,371	1,244,045	470,330	458,981	4,857,321	26
Viet Nam	VN	675,066	-63,165	11,395	16,546	-109,731	6
All other tax jurisdictions (aggregated basis)							
		11,002,221,263	1,008,508,310	404,508,703	189,765,708	19,044,390,825	14,217

Section 3. List of subsidiaries and activities

Name of Member State or tax jurisdiction	Country code of Member State or tax jurisdiction	Name of subsidiary undertakings consolidated in financial statements of ultimate parent undertaking	Brief description per country of nature of activities in Member State or tax jurisdiction
Austria	AT	Edwards Lifesciences Austria GmbH; Kailumin GmbH	Sales, Marketing or Distribution; Dormant
Belgium	BE	Edwards Lifesciences Belgium BV	Sales, Marketing or Distribution
Czechia	CZ	Edwards Lifesciences Czech Republic s r o; Edwards Lifesciences Sarl - Czech Branch; Kailumin Czech Republic s r o	Sales, Marketing or Distribution; Administrative, Management or Support Services; Dormant
Denmark	DK	Edwards Lifesciences AS	Sales, Marketing or Distribution
Finland	FI	Edwards Lifesciences Nordic AB, Finland	Sales, Marketing or Distribution
France	FR	Edwards Lifesciences SAS	Sales, Marketing or Distribution
Germany	DE	Edwards Lifesciences GmbH	Sales, Marketing or Distribution
Greece	GR	Edwards Lifesciences Hellas MEPE	Sales, Marketing or Distribution
Ireland	IE	Edwards Lifesciences Ireland, Limited; Edwards Lifesciences Limited - Irish Branch; Endotronix Ireland Ltd	Holding or Managing Intellectual Property / Manufacturing or Production; Sales, Marketing or Distribution; Administrative Management or Support Services
Italy	IT	Edwards Lifesciences Italia SRL; Kailumin Italia SRL	Sales, Marketing or Distribution; Dormant
Netherlands (Kingdom of the)	NL	Edwards Lifesciences BV; Innovale Bio Medical BV; Edwards Lifesciences Holding B V	Sales, Marketing or Distribution; Dormant; Holding Shares or Other Equity Instruments
Poland	PL	Edwards Lifesciences Poland Sp z o o	Sales, Marketing or Distribution
Portugal	PT	Edwards Lifesciences Portugal Ltda	Sales, Marketing or Distribution
Russian Federation (the)	RU	Edwards Lifesciences Sarl - Russia Rep Office	Administrative, Management or Support Services
Spain	ES	Edwards Lifesciences SL; Edwards Lifesciences Technology Spain SL	Sales, Marketing or Distribution; Manufacturing or Production
Sweden	SE	Edwards Lifesciences Nordic AB	Sales, Marketing or Distribution
Viet Nam	VN	Edwards Lifesciences Vietnam Co Ltd	Administrative, Management or Support Services

Section 4. Omitted information

Information omitted (if any) for this financial year		
Information omitted	Information omitted, other tax jurisdictions	Explanation of reason for omission of information
N/A	N/A	N/A
Disclosure of information omitted for previous financial years		
N/A		

Section 5. Explanations for material discrepancies between income tax paid and accrued

Explanation of any material discrepancies between income tax paid and accrued
N/A

Conclusion

1. Basis of Presentation – U.S. GAAP presentation may differ significantly from other bases of presentation (e.g., local GAAP).
2. Income tax paid (on cash basis) - the income tax paid is not necessarily directly related to the profit before tax reported in a jurisdiction and takes into account payments (and repayments) of tax with respect to profits earned in earlier periods, as well as advance payment made in the current year and withholding tax incurred on payments to a jurisdiction.
3. Income Tax Accrued – the Income Tax Accrued column reflects only current year operations.
4. Revenues: Inclusive of both Related Party Revenue and Unrelated Party Revenue.