Tax Transparency Report Supplement Australia

2024/2025

Australian Tax Reconciliation

These details are provided to assist an understanding of the tax values in the Report of Entity Tax Information published by the Australian Taxation Office each year, refer their website: https://data.gov.au/data/dataset/corporate-transparency
Values are in AUD and based on CSL Ltd's Australian Tax Consolidated Group income tax return for financial year ended 30 June 2025.

CSL Australia	FY2025 (A$m)
External Sales Revenue	1,104.9
Related Party Revenue	1,467.9
External Royalty Income	290.1
Other External Income	55.4
External Interest Income	9.6
Related Party Dividend Income	1,834.1
Gross Income including Related Party Dividend Income	**4,762.0**

Profit Before Tax **(PBT)**	1,898.6
(less) Tax exempt foreign related party dividend income	(1834.1)
Australian Profit Before Tax (excluding dividends)	64.5
add/(less) Permanent tax differences ^ ^ *Predominantly due to attribution of controlled foreign company income*	160.3
add/(less) Temporary tax timing differences	(28.4)
add R&D eligible expenditure for R&D Tax Offset *	123.4
* *Total R&D expenditure of $468.3m*	
Taxable Income	**319.8**

Australian Tax Payable is calculated as:	
Taxable Income	319.8
Gross Tax Payable @ 30%	95.9
(less) Foreign Tax Paid Offsets	(24.0)
(less) R&D Tax Offset utilised	(71.9)
Australian Tax Payable	**0**

Calculation of the Australian Income Tax Expense:	
Profit Before Tax	1,898.6
(less) Tax exempt foreign related party dividend income	(1,834.1)
Australian Profit Before Tax (excluding dividends)	64.5
add/(less) Permanent taxable differences and offsets	126.9
Amount after permanent taxable differences and offsets	191.4
Australian Tax Expense @ 30%	**57.4**
(less) Tax expense credit related to R&D Tax Offset	(15.8)
Australian Income Tax Expense Current Year	**41.7**

Australian Effective Tax Rate (ETR)	
Current Year ETR as a percentage of Australian PBT (including tax exempt dividends)	2.2%
Current Year ETR as a percentage of Australian PBT (excluding tax exempt dividends from foreign subsidiaries)	64.5%

Australian Tax Contribution Summary

The table below provides an overview of all the taxes paid and collected by CSL Australia in the 2025 income year on Australian income. All values are in A$'m.

Australian taxes include taxes paid to Australian Federal and State authorities. Withholding taxes paid to foreign jurisdictions in respect of Australian income are also disclosed. In accordance with Australian tax law, these amounts are available for offset against the Australian income tax liability.

Income tax paid to tax authorities during the year differs from the Effective Tax Rate for accounting purposes. This is due to a variety of factors, such as, cash tax paid in the year may relate to profits from prior years or determined by reference to fixed instalment rates set by tax authorities. Other factors impacting tax paid in the year include various accounting and tax timing differences such as depreciation, and the availability of any carry forward tax credits

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CSL Australia	FY2025 (A$m)
Taxes and Imposts Paid to Australian Jurisdiction	**39.7**
Fringe Benefits Tax	1.6
Customs Duties	0.5
Land Tax	0.7
Payroll Tax	36.2
Congestion Levy	0.7
Total Withholding Tax Paid to Foreign Jurisdictions	**15.6**
Total Other Australian Taxes Collected and Remitted	**184.9**
GST paid	117.3
GST claimed	(74.9)
PAYG - Employee Withholding Tax	142.5

Australian Public Country by Country Report Data

The following information is lodged as part of CSL's Australian public Country-by-Country reporting requirements enacted under Australian local legislation. The CSL Group includes CSL Ltd, an Australian Securities Exchange listed entity, and its controlled entities. All values shown below are in USD, reflective of the reporting currency for the CSL Group.

This report provides FY25 jurisdictional information for the CSL Group, on a basis consistent with the prescribed Australian reporting framework. It should be read in conjunction with CSL's FY25 Annual Report **here** and FY25 Tax Transparency Report **here**, which provide context on CSL's operations, financial performance and tax profile.

Information on a country-by-country basis

USD	Australia	Switzerland	Singapore	Hong Kong	Panama	Rest of World
Revenue from unrelated parties	954,145,814	1,965,143,531	2,754,015	-448,552,178	35,659,763	12,484,843,421
Revenue from related parties that are not tax residents of the jurisdiction	814,931,301	7,671,199,250	11,830,198	4,011,589	0	11,527,187,093
Profit (Loss) Before Income Tax	103,805,315	1,900,749,884	1,181,580	-548,917,156	1,693,128	2,011,541,669
Income tax paid (on a cash basis)	9,282,426	94,476,606	94,259	3,361,992	180,186	531,662,774
Income tax accrued (current year)	10,609,151	201,187,454	243,091	1,154,226	51,553	567,380,382
Number of full-time equivalent employees at the end of the reporting period	3,058	2,542	40	29	7	24,931
Book value at the end of the reporting period of tangible assets, other than cash and cash equivalents	2,593,771,934	5,295,247,159	1,900,647	523,812	5,985,437	9,436,462,625
Description of main business activities	Manufacturing, Product ownership and development, Sales, marketing and distribution, Research and development, Administrative and management service providers	Manufacturing, Product ownership and development, Sales, marketing and distribution, Research and development, Administrative and management service providers	Sales, marketing and distribution Administrative and management service providers	Sales, marketing and distribution	Sales, marketing and distribution	Manufacturing, Product ownership and development, Sales, marketing and distribution, Research and development, Administrative and management service providers
Reason for difference between income tax accrued (current year) and Profit or loss before income tax multiplied by statutory income tax rate	Predominantly due to attribution of controlled foreign company income, differences between accounting and tax functional currencies and FX, R&D incentives and timing differences. Refer also to CSL's Tax transparency report.	Predominantly due to patent box concessions on qualifying income. Refer also to CSL's tax transparency report	Non-deductible expenses	One-off non-deductible loss on disposal of business	Supplemental sales to nearby territories not sourced or taxable in Panama	

Basis of preparation for Australian Public Country by Country Report

Data in the Australian Public Country by Country report relates to CSL Limited and its controlled entities (the CSL Group), based on IFRS accounting standards using data sourced from CSL's global financial and reporting systems. In accordance with Australian reporting requirements, information is presented separately for each required jurisdiction. All other jurisdictions are aggregated into 'Rest of World'.

This report has been prepared in compliance with Australian public Country-by-Country reporting requirements. It is relevant to note that:

- Data is presented on an aggregated jurisdictional basis and may not be directly comparable to CSL Group consolidated financial disclosures.
- Financial data is presented in USD currency.
- Financial disclosures are derived from aggregation of data for individual entities that are tax resident (or have a branch located) in that jurisdiction, excluding any group consolidation or elimination adjustments.
- The report does not provide a full representation of CSL's global economic footprint or value chain and should be read in conjunction with CSL's FY25 Annual Report and Tax Transparency Report for further context.

Notes on specific disclosures:

- Revenues include income earned by entities in that jurisdiction, from both related and external unrelated parties. For Revenue from related parties – this amount includes only revenue from related parties that are not tax residents in the same jurisdiction.
- Profit (loss) before income tax excludes intercompany dividends.
- Income tax paid reflects cash taxes paid during the financial year by entities in that jurisdiction to local revenue authorities, including withholding taxes paid to foreign governments in respect of income earned (where applicable).
- Income tax accrued is based on current tax expense recognised in the period for entities in the jurisdiction (excluding deferred tax or prior year related tax expense amounts).
- Number of full-time equivalent employees does not include contingent workers, with the data sourced from CSL's internal employee management systems.