

Public Country by Country Report (on income tax information)

Section 1. General information

Name of ultimate parent of group / of standalone company	Apple Inc.
Country where ultimate parent has its registered office	US
Date of start of financial year	2024-09-29
Date of end of financial year	2025-09-27
Reporting currency	USD
Application of option to report in accordance with taxation reporting instructions	true
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	Apple Operations International Limited Hollyhill Industrial Estate, Hollyhill, Cork, Ireland
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	
Language of report	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 income tax	Income tax paid (on cash basis)	Income tax accrued - current year	Accumulated earnings	Number of employees
Austria	AT	221,798,374	12,281,882	12,168,027	8,652,633	11,744,171	386
Belgium	BE	133,263,848	44,877,239	13,062,174	11,733,497	7,137,433	166
Czechia	CZ	63,886,120	37,946,500	8,367,488	9,798,329	-20,022,653	119
Denmark	DK	163,553,116	33,550,208	1,378,452	9,538,661	18,527,749	129
Finland	FI	41,575,676	17,795,147	3,113,431	6,509,661	6,148,258	42
France	FR	1,627,349,808	166,320,613	63,374,959	60,498,271	32,676,034	2,611
Germany	DE	2,721,812,306	208,600,464	153,468,036	152,138,606	-523,854,784	4,089
Greece	GR	23,049,851	19,388,571	6,326,380	4,390,570	23,149,135	23
Hungary	HU	42,907,297	38,121,970	3,683,548	3,431,024	58,179,008	27
Ireland	IE	213,562,634,548	34,641,917,879	17,081,182,976	4,781,230,347	49,668,434,715	5,575
Italy	IT	1,066,930,411	133,065,086	44,137,648	43,201,416	-46,895,676	1,670
Lithuania	LT	59,013,369	38,857,514	2,559,936	5,885,371	47,077,353	15
Netherlands (the)	NL	469,199,880	102,121,264	31,529,757	32,821,702	194,610,774	435
Norway	NO	46,871,529	37,677,287	7,949,624	8,730,302	30,636,042	37
Poland	PL	94,214,082	90,680,998	15,052,420	15,943,924	117,726,881	56
Portugal	PT	27,944,899	23,221,382	6,337,602	5,914,490	15,623,739	19
Romania	RO	75,306,941	35,177,642	5,471,715	5,709,976	50,803,793	15
Russian Federation (the)	RU	3,599,771	11,523,534	-1,019,277	0	-171,958,400	1
Spain	ES	1,093,563,345	138,617,072	33,893,105	36,758,044	127,458,091	1,803
Sweden	SE	219,848,840	38,534,600	14,428,250	11,245,195	-14,072,803	379
Türkiye	TR	5,458,826,470	401,705,236	43,499,684	65,354,590	738,355,492	613
Viet Nam	VN	2,397,993,730	63,281,526	12,764,648	13,404,261	82,153,238	207
All other tax jurisdictions (aggregated basis)							
		489,726,327,367	96,240,218,814	25,604,347,845	17,695,350,117	-63,560,443,880	147,261

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	Apple Gesellschaft m.b.H.; Apple Holding B.V. (PE); Apple Retail Europe Limited - Austria Branch (PE); Apple Technology Engineering Austria B.V. & Co. KG	Research and Development / Sales, Marketing, or Distribution / Holding Shares or Other Equity Instruments
Belgium	BE	Apple Benelux B.V. (PE); Apple Retail Belgium BV	Sales, Marketing, or Distribution
Czechia	CZ	Apple Czech s.r.o.	Research and Development / Sales, Marketing, or Distribution
Denmark	DK	Apple AB, Filial AF Apple Aktiebolag, Sverige (PE); Apple ApS	Sales, Marketing, or Distribution / Administrative, Management, or Support Services
Finland	FI	Apple AB, filial i Finland (PE)	Sales, Marketing, or Distribution
France	FR	Apple Europe, Inc. - Branch Office in France (PE); Apple France; Apple Retail France E.U.R.L.; Blinksight S.A.S.; CCC Communication Holdings France; DATAKALAB; Isotropix SAS	Research and Development / Sales, Marketing, or Distribution / Administrative, Management, or Support Services / Dormant
Germany	DE	Analog Alchemy GmbH i.L.; Apple Distribution International Limited (PE); Apple GmbH; Apple Holding B.V. (PE); Apple Retail Europe Limited (PE); Apple Retail Germany B.V. & Co. KG; Apple Technology Engineering B.V. & Co. KG; Apple Technology Services B.V. & Co. KG; Clarix GmbH i.L.; NanoScape GmbH; SensoMotoric Instruments Gesellschaft für innovative Sensorik mbH i.L.	Research and Development / Sales, Marketing, or Distribution / Holding Shares or Other Equity Instruments / Dormant
Greece	GR	Apple EPE	Sales, Marketing, or Distribution
Hungary	HU	Apple Hungary Kft.	Sales, Marketing, or Distribution
Ireland	IE	Apple Data Services Ireland Limited; Apple Distribution International Limited; Apple Operations International Limited; Apple Operations Limited; Apple Retail Europe Limited; Apple Sales International Limited; Apple Sales Ireland Limited; IC Mask Design Limited	Research and Development / Purchasing or Procurement / Manufacturing or Production / Sales, Marketing, or Distribution / Holding Shares or Other Equity Instruments / Dormant
Italy	IT	Apple Distribution International Limited (PE); Apple Italia S.R.L.; Apple Retail Italia S.R.L.; Apple Technology Italia S.R.L.; IC Mask Design Limited (PE)	Research and Development / Sales, Marketing, or Distribution / Dormant
Lithuania	LT	Apple Distribution International Limited (PE); Apple Lithuania UAB; UAB "Pixelmator Team"	Research and Development / Sales, Marketing, or Distribution
Netherlands (the)	NL	Apple Benelux B.V.; Apple Distribution International Limited (PE); Apple Holding B.V.; Apple Retail Netherlands B.V.	Sales, Marketing, or Distribution / Holding Shares or Other Equity Instruments
Norway	NO	Apple AB NUF (PE)	Sales, Marketing, or Distribution
Poland	PL	Apple Poland sp. z o.o.	Sales, Marketing, or Distribution
Portugal	PT	Apple Portugal, Unipessoal Lda.	Sales, Marketing, or Distribution
Romania	RO	Apple Distribution International Limited (PE); Apple Sales Romania S.R.L.	Sales, Marketing, or Distribution
Russian Federation (the)	RU	Limited Liability Company Apple Rus	Other

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
Spain	ES	Apple Distribution International Limited (PE); Apple Marketing Iberia, S.A.U.; Apple Retail Spain, S.L.U.; Limbak 4pi, S.L.U.	Research and Development / Sales, Marketing, or Distribution / Dormant
Sweden	SE	Apple AB; Apple Distribution International Limited (PE); Apple Retail Sweden AB; BIS Records AB	Sales, Marketing, or Distribution
Türkiye	TR	Apple Teknoloji ve Satış Limited Şirketi	Sales, Marketing, or Distribution
Viet Nam	VN	Apple Vietnam APO Limited Liability Company; Apple Vietnam Limited Liability Company	Sales, Marketing, or Distribution / Administrative, Management, or Support Services

Section 4. Omitted information

Information omitted	Information omitted, other tax jurisdictions	Explanation of reason for omission of information
Disclosure of information omitted for previous financial years		

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

Explanation of any material discrepancies between income tax paid and accrued

Differences between income taxes paid and accrued are expected. Income taxes accrued reflect the current period income tax charge on taxable profits, while income taxes paid may include current period tax installments, final tax payments or refunds for prior periods, and tax payments or refunds from the examination of prior period tax returns and tax matters by tax authorities.

Income taxes paid to Ireland in the fiscal year 2025 were significantly higher than income taxes accrued, primarily due to the release of escrowed funds to Ireland pursuant to the European Commission State Aid Decision. The corresponding tax expense was accrued in fiscal year 2024.

Income taxes paid to all other tax jurisdictions in fiscal year 2025 were significantly higher than income taxes accrued, primarily due to installments paid to the United States of America on the deemed repatriation tax imposed by the U.S. Tax Cuts and Jobs Act of 2017. The corresponding tax expense was accrued in fiscal year 2018.

Conclusion

This public country-by-country report ("pCbCR") has been prepared to meet the requirements of Directive (EU) 2021/2101 (amending Directive 2013/34/EU) and its transposition into the national law of the relevant EU Member States.

The pCbCR data is derived from Apple Inc.'s fiscal year 2025 consolidated financial statements, as presented in Form 10-K, prepared under U.S. generally accepted accounting principles ("U.S. GAAP"). The pCbCR differs in scope and presentation from Apple Inc.'s Form 10-K, including:

- * Entity-level data in this pCbCR is required to be aggregated without eliminating transactions between related entities. Consequently, jurisdictional totals in this pCbCR, such as total revenue, will exceed the Form 10-K results.
- * The income taxes accrued in this pCbCR reflect current-year income taxes only. They exclude tax reserves, prior-year tax adjustments, and deferred taxes, which are required components of the tax provision in Form 10-K. Furthermore, income taxes accrued and paid on dividends from related entities are excluded from the tax figures in this pCbCR.
- * Profit (loss) before taxes in this pCbCR is presented based on the entity's jurisdiction of residence, whereas income taxes accrued and paid are reported in the jurisdiction of the liable entity. Consequently, the taxes reported in a given jurisdiction may not directly correspond to the profits presented in that same jurisdiction. For example, taxes imposed by a parent entity's jurisdiction on the earnings of its foreign subsidiaries are reported in the parent's jurisdiction. Similarly, withholding taxes are reported in the jurisdiction of the entity liable for tax rather than the jurisdiction that receives the tax payment.

This pCbCR is accessible at: www.apple.com/legal/more-resources/.