Lam Research Corporation

EU Public Country-by-Country Report

Financial year from July 1, 2024 to June 29, 2025 ("FY2025")

1. Legal basis and Scope of Publication

This report is published in accordance with Article 48c of Directive 2013/34/EU, as amended by Directive (EU) 2021/2101, and implemented under applicable national legislation. Further details on the basis of preparation are set out in Section 2 below.

The ultimate parent company, Lam Research Corporation, is incorporated in the United States. Lam Research Srl (Italy), being a subsidiary undertaking of Lam Research Corporation, is required to publish and make publicly accessible a report on corporate income tax information (or taxes of an identical or similar nature) at the consolidated level of the ultimate parent for FY2025, because:

- Lam Research Srl is an entity governed by the law of an EU Member State; and
- Lam Research Corporation is not governed by the law of an EU Member State and belongs to a multinational group whose consolidated revenue exceeded EUR 750 million in each of the last two consecutive financial years, based on its consolidated financial statements.

To comply with this obligation, Lam Research Srl has obtained the relevant information required for the preparation of this report from Lam Research Corporation.

2. Basis of Preparation

The Group has applied reporting instructions based on Section III, Parts B and C, of Annex III to Directive 2011/16/EU, as permitted under Article 48c of Directive 2013/34/EU, as amended by Directive (EU) 2021/2101. These instructions are aligned with the OECD BEPS Action 13 Country-by-Country Reporting provisions and ensure consistency with the Group's existing reporting.

3. General information

- Name of the ultimate parent company: Lam Research Corporation
- Country where the ultimate parent has its registered office: United States of America
- Financial year start: 1 July 2024
- Financial year end: 29 June 2025
- Reporting currency: United States Dollar (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 on an undertaking that is not governed by the law of a Member State:
    a. Name: Lam Research Srl (Italy)
    b. Registered office: Centro Direzionale Colleoni, Palazzo Sirio 3-Ing, 20041 Agrate Brianza-MI, Italy.
- Language of report: English

4. Overview of information on a country-by-country basis[1]

The table below presents the Group's financial and tax information by jurisdiction.

Tax jurisdiction	ISO Country code	Revenues			Profit (loss) before income tax	Income tax paid – on cash basis	Income tax accrued – current year	Accumulated earnings	Number of employees	Stated capital	Tangible Assets other than Cash and Cash Equivalents
		Unrelated Party	Related Party	Total							
Austria	AT	21,847,246.24	95,496,250.53	117,343,496.77	28,174,725.06	11,629,729.25	2,813,734.00	-74,555,976.71	888	620,954,836.88	134,986,883.12
Belgium	BE	-	7,615,416.96	7,615,416.96	942,849.62	355,759.03	235,629.00	3,280,955.13	28	25,578.80	66,188.02
Czech Republic	CZ	-	452,004.31	452,004.31	23,886.58	13,524.45	13,525.00	0.23	4	-	-
France	FR	430,084.98	13,416,013.38	13,846,098.36	7,952,233.80	2,341,449.19	1,503,791.00	39,272,039.55	83	73,847.00	950,737.48
Germany	DE	-	5,751,255.43	5,751,255.43	3,069,519.11	2,532,347.21	990,144.00	21,469,077.77	103	514,869.16	209,968.25
Ireland	IE	-	11,014,137.00	11,014,137.00	7,266,796.03	816,927.43	554,582.00	37,994,853.54	62	132.12	319,446.77
Italy	IT	888,909.43	6,910,428.01	7,799,337.44	6,006,904.52	845,593.63	1,676,657.00	28,556,152.83	45	63,106.00	118,899.07
Netherlands	NL	2,976,427.69	16,608,934.97	19,585,362.66	2,342,911.18	-92,808.40	618,229.00	482,020,245.11	40	1,857,598,712.75	3,748,544.62

[1] The financial data presented in this report is primarily derived from the systems used to prepare the Group's consolidated financial statements. The information is prepared in accordance with the OECD BEPS Action 13 Country-by-Country Reporting framework.

Accordingly, the data is aggregated at the jurisdictional level in line with OECD CbCR requirements, and may differ from amounts presented in statutory financial statements due to differences in accounting standards (e.g. U.S. GAAP versus local GAAP) and consolidation scope.

Tax jurisdiction	ISO Country code	Revenues			Profit (loss) before income tax	Income tax paid – on cash basis	Income tax accrued – current year	Accumulated earnings	Number of employees	Stated capital	Tangible Assets other than Cash and Cash Equivalents
		Unrelated Party	Related Party	Total							
Portugal	PT	-	797,766.28	797,766.28	34,385.03	-	-	-0.48	4	-	-
All other tax jurisdictions (aggregated basis)	-	18,524,954,793.21	6,606,778,431.91	25,131,733,225.12	5,848,759,031.65	954,075,240.70	1,064,372,782.29	29,043,247,588.12	17,661	-9,167,391,499.96	6,719,110,887.40

5. List of Subsidiaries and Activities

The table below provides the list of EU entities within the Group and a description of their main activities in each jurisdiction.

Tax jurisdiction	Country code	Name of each Entity undertaking in the Member State or tax jurisdiction	Brief description of the nature of activities in the Member State or tax jurisdiction
Austria	AT	Lam Research AG	1) Research and Development 2) Purchasing or Procurement 3) Manufacturing or Production 4) Sales, Marketing or Distribution 5) Administrative, Management or Support Services 6) Internal Group Finance 7) Holding Shares or Other Equity Instruments
		Lam Research Management GmbH	
		Lam Research Salzburg GmbH (FKA. Semsysco GmbH)	
Belgium	BE	Lam Research Belgium BV	1) Research and Development 2) Sales, Marketing or Distribution 3) Provision of Services to Unrelated Parties
Czech Republic	CZ	Lam Research Salzburg GmbH (Czech Republic Branch) (FKA. Semsysco GmbH Czech Republic Branch)	1) Research and Development 2) Provision of Services to Unrelated Parties

Tax jurisdiction	Country code	Name of each Entity undertaking in the Member State or tax jurisdiction	Brief description of the nature of activities in the Member State or tax jurisdiction
France	FR	Lam Research Sas (France)	1) Research and Development 2) Sales, Marketing or Distribution 3) Provision of Services to Unrelated Parties
		Coventor Sarl (France)	
Germany	DE	Lam Research GmbH (Germany)	1) Sales, Marketing or Distribution 2) Provision of Services to Unrelated Parties
Ireland	IE	Lam Research (Ireland) Limited	1) Research and Development 2) Sales, Marketing or Distribution 3) Provision of Services to Unrelated Parties
Italy	IT	Lam Research Srl (Italy)	1) Sales, Marketing or Distribution 2) Provision of Services to Unrelated Parties 3) Internal Group Finance
Netherlands	NL	Lam Research International BV	1) Research and Development 2) Sales, Marketing or Distribution 3) Provision of Services to Unrelated Parties 4) Holding Shares or Other Equity Instruments
		Solmates BV	
		Lam Research Holding BV	
Portugal	PT	Lam Research Salzburg GmbH (Portugal Branch) (FKA Semsysco GmbH Portugal Branch)	1) Sales, Marketing or Distribution 2) Provision of Services to Unrelated Parties