

EU Public Country-by-Country Reporting

Income Tax Information Report — Financial Year ended 30 June 2025

Introduction

In compliance with EU Directive 2011/251, which amends Directive 2013/34/EU to introduce public Country-by-Country Reporting (EU Public CbCR) requirements, Resmed is publishing its income tax information report. As required by EU Public CbCR, Resmed is reporting revenue, profit before tax, income tax accrued and paid, number of employees, and the nature of activities in each relevant jurisdiction. This report, required by European law, is not a substitute for Resmed's financial reporting pursuant to the United States Securities and Exchange Commission.

About Resmed

ResMed Inc. (Resmed) is a global medical device and software company headquartered in San Diego, California, and incorporated in Delaware, United States. Resmed is listed on the New York Stock Exchange (NYSE: RMD) and the Australian Securities Exchange (ASX: RMD). The companies that make up the Resmed Group are world leaders in cloud-connected devices and software solutions for sleep health, respiratory care, and out-of-hospital healthcare, with operations in more than 140 countries.

Resmed's financial year runs from 1 July to 30 June. The Group's consolidated revenues for the financial year ended 30 June 2025 (FY2025) exceeded €750 million.

Ultimate Parent Entity: ResMed Inc., 9001 Spectrum Center Blvd, San Diego, CA 92123, United States

First reportable period: Financial year 1 July 2024 – 30 June 2025 (FY2025)

Filing and Publication Approach

The EU Public CbCR report for FY2025 has been prepared by ResMed Inc. as the ultimate parent entity of the Resmed Group, in accordance with the EU Directive and Commission Implementing Regulation (EU) 2024/2952.

Resmed filed the report at the group level through Resmed's EU subsidiary in the Netherlands (Handelsregister, Kamer van Koophandel). The report has also been separately filed with the relevant national commercial registers in the Czech Republic (Sbírka listin, Obchodní rejstřík), Denmark

(Erhvervsstyrelsen), and Italy (Registro delle Imprese), where local filing is required irrespective of the hub mechanism.

The report is prepared and published in English, which is accepted as a language commonly used in international finance across all jurisdictions in which Resmed has a filing obligation pursuant to the CbCR.

Hub filing jurisdiction: Netherlands (Kamer van Koophandel)

Additional local filings: Czech Republic (Sbírka listin), Denmark (Erhvervsstyrelsen), and Italy (Registro delle Imprese)

Report format: Inline XBRL (iXBRL), prepared in accordance with Regulation (EU) 2024/2952

Language: English

FY2025 Report

The Resmed Group EU Public Country-by-Country Report for the financial year ended 30 June 2025 is available below. This report is prepared in accordance with EU Directive 2021/2101 and its transposition into the national laws of each in-scope Member State.

Resmed Group — EU Public CbCR Report FY2025

Financial year ended 30 June 2025 · iXBRL format · English · Published June 2026

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This report is prepared in accordance with EU Directive 2021/2101 and Commission Implementing Regulation (EU) 2024/2952. It should not be used as a basis for investment decisions or regarded as a comprehensive representation of the Resmed Group's financial performance. Certain figures are presented on a simplified or aggregated basis and may not be directly comparable to consolidated financial statements prepared under U.S. GAAP or other applicable accounting standards in any particular country.

Further Information

For questions regarding this report or Resmed's approach to tax transparency, please refer to Resmed's Tax Policy, available on the corporate governance section of the investor relations website.

Public Country by Country Report (on income tax information)

Section 1. General information

Name of ultimate parent of group / of standalone company	ResMed Inc.
Country of registered office of ultimate parent undertaking	The United States of America
Date of start of financial year	2024-07-01
Date of end of financial year	2025-06-30
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	ResMed Nederland B.V., Siriusdreef 17, 2132 WT Hoofddorp, Netherlands.
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	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
Belgium	BE	20361859	-28318519	0	1277676	-6311234	7
Czech Rep	CZ	21156891	576979	0	52417	1724500	24
Denmark	DK	31486505	1489069	226359	341337	6613025	21
Finland	FI	44136646	1730324	669061	331214	12528766	21
France	FR	303801774	27016316	6724620	6623216	189883545	392
Germany	DE	343367528	6182150	2209965	15097781	94610694	1306
Greece	GR	475555	17035	0	-796	79019	3
Ireland	IE	181305844	11570567	22669	-265843	-20750292	75
Italy	IT	53112284	2298022	0	556324	10040387	11
Netherlands	NL	785089874	2136726	0	522508	9495459	20
Norway	NO	16566323	721740	136394	130925	1727345	12
Poland	PL	15462629	695213	0	111770	2146241	20
Spain	ES	4572073	997118	0	207436	7498979	8
Sweden	SE	29681944	1389194	205941	248484	5328981	21
All other tax jurisdictions (aggregated basis)							
		10691619465	1731524334	203817860	309899634	32943431622	8656

Note: The underlying data for revenue, profit before tax, income tax paid, income tax accrued and accumulated earnings reconciles to Resmed's FY25 Form 10K. Intercompany eliminations are excluded from the Public CbCR data; therefore, the totals will not directly reconcile to Resmed's FY25 consolidated financial statements.

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
Belgium	BE	ResMed EPN Ltd (Belgium Branch) - (PE), Ectosense N.V.	Research and development; Manufacturing or production; Sales, marketing, or distribution; Administrative, management, or support services; Holding shares or other equity instruments
Czech Rep	CZ	ResMed CZ sro	Sales, marketing, or distribution
Denmark	DK	ResMed Denmark A/S	Sales, marketing, or distribution; Administrative, management, or support services
Finland	FI	ResMed Finland OY	Sales, marketing, or distribution; Administrative, management, or support services
France	FR	ResMed Paris SAS, ResMed SAS	Holding or managing intellectual property; Manufacturing or production; Sales, marketing, or distribution; Administrative, management, or support services
Germany	DE	ResMed Beteiligungs GmbH, ResMed Deutschland GmbH, ResMed Germany Inc - DE, ResMed Humidification Technologies GmbH, ResMed Medizintechnik GmbH, ResMed Verwaltungs GmbH, Mementor Holding GmbH, Mementor DE GmbH, MEDIFOX-Dan Investment GmbH, MEDIFOX DAN HOLDING GmbH, MEDIFOX DAN GmbH, Lopertz Software GmbH, Multiflex-Solutions GmbH, MD Cloud Services GmbH, Tochter & Sohne Gesellschaft fur Digitale Hel, AdiutaByte GmbH, BFS Abrechnungs GmbH, Smart Healthcare Solutions GmbH, ResMed Solutions GmbH, ResMed Germany SAAS Holdings GmbH, ResMed GmbH & Co KG	Research and development; Holding or managing intellectual property; Sales, marketing, or distribution; Administrative, management, or support services; Holding shares or other equity instruments
Greece	GR	ResMed EPN Ltd (Greece branch)	Purchasing or procurement
Ireland	IE	ResMed Sensor Technologies Limited	Research and development; Holding or managing intellectual property; Sales, marketing, or distribution

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
Italy	IT	ResMed EPN Ltd (Italy branch)	Sales, marketing, or distribution; Administrative, management, or support services
Netherlands	NL	ResMed European Operations BV, ResMed Netherland BV	Sales, marketing, or distribution; Administrative, management, or support services
Norway	NO	ResMed Norway AS	Sales, marketing, or distribution
Poland	PL	ResMed Polska Sp. Zo.o.	Sales, marketing, or distribution
Spain	ES	ResMed EPN Ltd (Spain Branch) - (PE), ResMed Spain SL	Sales, marketing, or distribution; Administrative, management, or support services
Sweden	SE	ResMed Sweden AB	Sales, marketing, or distribution; 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
No information has been omitted for the current financial year.	No information has been omitted for the current financial year.	No information has been omitted for the current financial year.
Disclosure of information omitted for previous financial years		
Not applicable, as this is the first reporting year.		

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

Explanation of any material discrepancies between income tax paid and accrued

Conclusion
