

Cognizant Group

Public Country by Country Reporting

Raportul privind informațiile referitoare la impozitul pe profit

Information is provided within this document in accordance with the Romanian Order No. 2048/2022 of September 1, 2022, regarding the completion of the accounting regulations applicable to economic operators, and complementary Order No. 1.730/2023 of June 7, 2023, regarding the regulation of certain accounting aspects, which implements the provisions of the EU directive 2021/2101 on public country by country reporting.

Informații sunt furnizate în cadrul acestui document în conformitate cu Ordinul nr. 2048/2022 din 1 septembrie 2022, privind completarea reglementărilor contabile aplicabile operatorilor economici, și Ordinul complementar nr. 1.730/2023 din 7 iunie 2023, privind reglementarea anumitor aspecte contabile, care pune în aplicare prevederile directivei UE 2021/2101 privind raportarea publică pentru fiecare țară în parte.

Section 1. General information /

Secțiunea 1. Informații generale

Name of the group / Denumirea grupului	Cognizant
Name of the ultimate parent of the group / Denumirea societății mama finala din cadrul grupului	Cognizant Technology Solutions Corporation
Country where the ultimate parent has its registered office / Tara in care societatea mama finala este înregistrata	United States of America / Statele Unite ale Americii
Tax Identification Number (IN) of ultimate parent / Numărul de identificare fiscala al societății mama finala	13-3728359
Financial year - start date / An fiscal - data de inceput	1-Jan-2024
Financial year - end date / An fiscal - data de final	31-Dec-2024
Reporting currency / Moneda	US Dollars / Dolari americani
Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Parts B and C, of Annex III to Council Directive 2011/16/EU (yes/no)? / Sunt informatiile din raportare bazate pe instructiunile de raportare utilizate pentru scopuri fiscale, in linie cu Sectiunea III, partile B si C din Anexa III la Directiva Consilului 2011/15/EU (da/nu)?	Yes / Da
General comments / Comentarii generale	The numbers in the attached are based on US GAAP reporting of the individual entities that are then consolidated for the purposes of preparing the 10-K. / Numerele din acest document sunt bazate pe raportarea conform politicilor contabile US GAAP a entităților individuale, care sunt apoi consolidate în scopul pregătirii formularului 10-K.
Contact / Contact	Lawson Rose

Section 2. Overview of allocation of elements on a country-by-country basis /

Secțiunea 2. Prezentarea generală a informațiilor pentru fiecare țară în parte

Tax jurisdiction (EN)	Country code	Revenues	Profit (loss) before income tax	Income tax paid	Income Tax accrued - current year	Accumulated earnings	Number of employees
Jurisdicție fiscală (RO)	Codul de țară	Venituri	Profit (pierdere) înainte de impozitare	Impozitul pe profit plătit - în numerar	Impozitul pe profit acumulat - exercițiul în curs	Câștiguri acumulate	Numărul de angajați
Austria / Austria	AT	297.737	42.072	(591)	11.185	1.109.880	-
Belgium / Belgia	BE	75.680.780	6.615.160	1.099.508	1.838.364	22.531.527	448
Bulgaria / Bulgaria	BG	3.372.015	290.121	17.809	28.527	414.452	63
Cyprus / Cipru	CY	-	-	-	-	(832)	-
Czech Republic / Republica Cehă	CZ	7.993.807	1.044.396	219.856	213.982	2.932.702	49
Denmark / Danemarca	DK	18.432.287	2.853.922	534.356	625.326	16.096.312	76
Finland / Finlanda	FI	1.803.349	(962.605)	-	(205.945)	(152.012.221)	13
France / Franța	FR	168.991.019	16.318.394	3.960.386	4.170.493	(36.904.278)	749
Germany / Germania	DE	358.818.761	14.116.412	11.472.531	6.068.910	99.528.212	1.988
Hungary / Ungaria	HU	31.818.731	(303.620)	894.106	1.575.773	11.928.695	801
Ireland / Irlanda	IE	156.163.193	4.390.208	3.064.317	2.294.878	(28.742.430)	1.138
Italy / Italia	IT	8.888.422	883.888	243.357	245.931	2.764.003	54
Latvia / Letonia	LV	7.375.767	867.604	-	10.400	6.960.195	94
Lithuania / Lituania	LT	78.168.077	6.919.300	1.425.010	1.021.625	6.988.704	1.125
Luxembourg / Luxemburg	LU	(2.039.822)	(3.713.259)	949.655	13.313	774.076.199	1
Netherlands / Țările de Jos	NL	240.374.033	22.836.629	(864.795)	6.835.277	89.334.737	1.217
Poland / Polonia	PL	168.446.485	12.605.686	3.355.012	2.435.809	41.778.638	2.296
Portugal / Portugalia	PT	71.516.394	7.561.304	1.751.703	1.591.650	15.621.353	1.353
Romania / România	RO	176.515.655	14.423.738	1.371.253	2.270.107	44.639.318	2.903
Slovakia / Slovacia	SK	180.567	2.358	42.829	471	360.382	-
Spain / Spania	ES	121.692.227	6.703.475	2.485.662	1.721.485	27.168.053	1.378
Sweden / Suedia	SE	28.978.363	(1.256.521)	1.582.498	(275.405)	17.137.444	157
Norway / Norvegia	NO	66.089.191	10.196.053	1.922.571	1.631.373	76.745.790	280
Costa Rica / Costa Rica	CR	16.738.722	877.864	-	-	3.911.564	575

Tax jurisdiction (EN)	Country code	Revenues	Profit (loss) before income tax	Income tax paid	Income Tax accrued - current year	Accumulated earnings	Number of employees
Malaysia / Malaezia	MY	63.544.862	4.135.795	1.888.921	993.272	21.670.951	1.915
Israel / Israel	IL	-	13.008	-	2.992	62.560	21
Qatar / Qatar	QA	13.791.155	1.463.890	52.750	146.360	1.515.993	107
Hong Kong / Hong Kong	HK	24.341.294	3.252.720	410.710	607.591	4.774.428	168
Thailand / Thailanda	TH	3.829.878	281.804	70.549	33.325	1.337.939	99
All other tax jurisdictions (on aggregated basis) / Toate celelalte jurisdicții fiscale (pe bază agregată)		32.319.283.436	2.803.970.919	1.083.297.760	1.032.188.066	13.603.841.694	317.721

Section 3. List of subsidiaries and activities**Secțiunea 3. Lista filialelor și a activităților**

Tax jurisdiction	Country code	Name of each subsidiary undertaking in the Member State or tax jurisdiction	Brief description of the nature of activities in the Member State or tax jurisdiction
Jurisdicție fiscală	Cod de țară	Denumirea fiecărei filiale din statul membru sau din jurisdicția fiscală	Descrierea succintă a naturii activităților din statul membru sau din jurisdicția fiscală
Austria / Austria	AT	Cognizant Technology Solutions Austria GmbH	Provision of services to unrelated parties / Prestare servicii catre persoane neafiliate, Sales, Marketing or Distribution / Vanzari, comercializare sau distributie
Belgium / Belgia	BE	Cognizant Technology Solutions Belgium SA	Provision of services to unrelated parties / Prestare servicii-catre persoane neafiliate, Sales, Marketing or Distribution / Vanzari, comercializare sau distributie
Bulgaria / Bulgaria	BG	Cognizant Technology Solutions Bulgaria EOOD	Other / Altele
Costa Rica / Costa Rica	CR	Cognizant Technology Solutions de Costa Rica SRL	Provision of services to unrelated parties / Prestare servicii-catre persoane neafiliate, Sales, Marketing or Distribution / Vanzari, comercializare sau distributie
Czech Republic / Republica Ceha	CZ	Cognizant Technology Solutions sro	Provision of services to unrelated parties / Prestare servicii-catre persoane neafiliate, Sales, Marketing or Distribution / Vanzari, comercializare sau distributie
Denmark / Danemarca	DK	Cognizant Technology Solutions Denmark ApS	Provision of services to unrelated parties / Prestare servicii-catre persoane neafiliate, Sales, Marketing or Distribution / Vanzari, comercializare sau distributie
Finland / Finlanda	FI	Cognizant Technology Solutions Finland Oy	Other / Altele
France / Franta	FR	Cognizant France SAS	Holding shares or other equity instruments / Detinere de actiuni sau de alte instrumente de capital
France / Franta	FR	Cognizant Horizon Financial Services	Provision of services to unrelated parties / Prestare servicii-catre persoane neafiliate, Sales, Marketing or Distribution / Vanzari, comercializare sau distributie

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France / Franta	FR	Cognizant Technology Solutions France SAS	Provision of services to unrelated parties / Prestare servicii-catre persoane neafiliate, Sales, Marketing or Distribution / Vanzari, comercializare sau distributie
France / Franta	FR	Thirdera France SAS	Other / Altele
Germany / Germania	DE	Belcan Engineering Services Germany	Other / Altele
Germany / Germania	DE	Cognizant Deutschland GmbH	Holding shares or other equity instruments / Detinere de actiuni sau de alte instrumente de capital
Germany / Germania	DE	Cognizant Energy and Financial Services Consulting GmbH	Other / Altele
Germany / Germania	DE	Cognizant Mobility GmbH	Provision of services to unrelated parties / Prestare servicii-catre persoane neafiliate, Sales, Marketing or Distribution / Vanzari, comercializare sau distributie
Germany / Germania	DE	Cognizant Technology Solutions GmbH	Provision of services to unrelated parties / Prestare servicii-catre persoane neafiliate, Sales, Marketing or Distribution / Vanzari, comercializare sau distributie
Germany / Germania	DE	Mobica GmbH	Other / Altele
Germany / Germania	DE	Netcentric Deutschland GmbH	Other / Altele
Hong Kong / Hong Kong	HK	Cognizant Technology Solutions Hong Kong Limited	Provision of services to unrelated parties / Prestare servicii-catre persoane neafiliate, Sales, Marketing or Distribution / Vanzari, comercializare sau distributie
Hungary / Ungaria	HU	Cognizant Technology Solutions Hungary Kft	Other / Altele
Ireland / Irlanda	IE	Cognizant Technology Solutions Ireland Limited	Provision of services to unrelated parties / Prestare servicii-catre persoane neafiliate, Sales, Marketing or Distribution / Vanzari, comercializare sau distributie
Ireland / Irlanda	IE	Collaborative Solutions EMEA Limited	Other / Altele
Ireland / Irlanda	IE	LZ Lifescience Ltd	Sales, Marketing or Distribution / Vanzari, comercializare sau distributie
Ireland / Irlanda	IE	Merit Software Holdings Limited	Dormant / Inactiv
Ireland / Irlanda	IE	Merit Software Limited	Dormant / Inactiv

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Ireland / Irlanda	IE	Target Environmental Health and Safety Ltd	Provision of services to unrelated parties / Prestare servicii-catre persoane neafiliate, Sales, Marketing or Distribution / Vanzari, comercializare sau distributie
Ireland / Irlanda	IE	Vedsul Ltd	Other / Altele
Israel / Israel	IL	Cognizant (GB) Limited (Israel Branch)	Other / Altele
Italy / Italia	IT	Cognizant Technology Solutions Italia SpA	Provision of services to unrelated parties / Prestare servicii-catre persoane neafiliate, Sales, Marketing or Distribution / Vanzari, comercializare sau distributie
Latvia / Letonia	LV	Cognizant (GB) Limited (Latvia Branch)	Other / Altele
Lithuania / Lituania	LT	Cognizant Technology Solutions Lithuania UAB	Other / Altele
Lithuania / Lituania	LT	Devbridge LT UAB	Provision of services to unrelated parties / Prestare servicii-catre persoane neafiliate, Sales, Marketing or Distribution / Vanzari, comercializare sau distributie
Luxembourg / Luxemburg	LU	Cognizant Technology Solutions Belgium SA Luxembourg Branch	Other / Altele
Luxembourg / Luxemburg	LU	Cognizant Technology Solutions Holdings LLC	Administrative, Management or Support Services / Servicii administrative, de gestiune sau de sprijin, Internal Group Finance / Finantare interna a grupului
Luxembourg / Luxemburg	LU	Cognizant Technology Solutions Luxembourg Sarl	Holding shares or other equity instruments / Detinere de actiuni sau de alte instrumente de, Internal Group Finance / Finantare interna a grupului
Malaysia / Malaezia	MY	CogDev Malaysia SDN BHD	Provision of services to unrelated parties / Prestare servicii-catre persoane neafiliate, Sales, Marketing or Distribution / Vanzari, comercializare sau distributie
Malaysia / Malaezia	MY	Cognizant Oil and Gas Consulting Services Malaysia SDN BHD	Provision of services to unrelated parties / Prestare servicii-catre persoane neafiliate, Sales, Marketing or Distribution / Vanzari, comercializare sau distributie

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Netherlands / Tarile de Jos	NL	Cognizant Technology Solutions Benelux BV	Provision of services to unrelated parties / Prestare servicii-catre persoane neafiliate, Sales, Marketing or Distribution / Vanzari, comercializare sau distributie
Netherlands / Tarile de Jos	NL	Inawisdom Europe BV	Other / Altele
Netherlands / Tarile de Jos	NL	Thirdera NLD BV	Provision of services to unrelated parties / Prestare servicii-catre persoane neafiliate, Sales, Marketing or Distribution / Vanzari, comercializare sau distributie
Norway / Norvegia	NO	Cognizant Accounting Services Norway AS	Provision of services to unrelated parties / Prestare servicii-catre persoane neafiliate, Sales, Marketing or Distribution / Vanzari, comercializare sau distributie
Norway / Norvegia	NO	Cognizant Business Services Norway AS	Other / Altele
Norway / Norvegia	NO	Cognizant Oil and Gas Consulting Services Norway AS	Provision of services to unrelated parties / Prestare servicii-catre persoane neafiliate, Sales, Marketing or Distribution / Vanzari, comercializare sau distributie
Norway / Norvegia	NO	Cognizant Technology Solutions Norway AS	Provision of services to unrelated parties / Prestare servicii-catre persoane neafiliate, Sales, Marketing or Distribution / Vanzari, comercializare sau distributie
Poland / Polonia	PL	Belcan Engineering Services Poland Sp z oo	Other / Altele
Poland / Polonia	PL	Cognizant Technology Solutions Poland sp zo o	Provision of services to unrelated parties / Prestare servicii-catre persoane neafiliate, Sales, Marketing or Distribution / Vanzari, comercializare sau distributie
Poland / Polonia	PL	Mobica Limited Sp Zo o	Other / Altele
Poland / Polonia	PL	Mobica Technologies Poland Sp zoo	Provision of services to unrelated parties / Prestare servicii-catre persoane neafiliate, Sales, Marketing or Distribution / Vanzari, comercializare sau distributie

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Portugal / Portugalia	PT	Cognizant Technology Solutions Portugal Unipessoal LDA	Provision of services to unrelated parties / Prestare servicii-catre persoane neafiliate, Sales, Marketing or Distribution / Vanzari, comercializare sau distributie
Qatar / Qatar	QA	Cognizant Worldwide Limited QFC Branch	Provision of services to unrelated parties / Prestare servicii-catre persoane neafiliate, Sales, Marketing or Distribution / Vanzari, comercializare sau distributie
Romania / Romania	RO	Cognizant Mobility Romania SRL	Other / Altele
Romania / Romania	RO	Cognizant Technology Solutions Romania SRL	Other / Altele
Romania / Romania	RO	Netcentric Eastern Europe SRL	Other / Altele
Slovakia / Slovacia	SK	Cognizant Technology Solutions Slovakia sro	Other / Altele
Spain / Spania	ES	Cognizant Technology Solutions Spain SL	Provision of services to unrelated parties / Prestare servicii-catre persoane neafiliate, Sales, Marketing or Distribution / Vanzari, comercializare sau distributie
Spain / Spania	ES	Netcentric Iberica SLU	Other / Altele
Spain / Spania	ES	Thirdera Solutions SL	Provision of services to unrelated parties / Prestare servicii-catre persoane neafiliate, Sales, Marketing or Distribution / Vanzari, comercializare sau distributie
Sweden / Suedia	SE	CogDev Solutions AB	Other / Altele
Sweden / Suedia	SE	Cognizant Technology Solutions Sweden AB	Provision of services to unrelated parties / Prestare servicii-catre persoane neafiliate, Sales, Marketing or Distribution / Vanzari, comercializare sau distributie
Thailand / Thailanda	TH	Cognizant Technology Solutions (Thailand) Co Ltd	Provision of services to unrelated parties / Prestare servicii-catre persoane neafiliate, Sales, Marketing or Distribution / Vanzari, comercializare sau distributie