

REPORT ON CORPORATE INCOME TAX INFORMATION
in compliance with chapter 10a of Directive 2013/34/EU
(country-by-country reporting)

Introduction

We provide our Country-by-Country Report (CBCR) in accordance with the EU's Public CBCR Directive (EU) 2021/2101 which introduces mandatory public reporting requirements for multinational enterprises (MNEs) operating within the European Union (EU), such as Caterpillar Inc.

While the general EU implementation timeline foresees the publication of the 2025 Public CbCR by December 31, 2026, Spain has adopted an accelerated timeline following the transposition of the Directive into domestic law through Law 28/2022. As a result, multinational groups with operations in Spain are required to disclose their 2025 country-by-country information related to Spanish entities by June 30, 2026.

To comply with this earlier deadline, this publication includes Spain-only data and should not be viewed as representative of Caterpillar's complete EU operations. A comprehensive report covering all EU jurisdictions will subsequently be published by the group at year-end 2026, in alignment with the broader EU reporting timeline.

This Spain-only report is also appended to the annual statutory accounts of the Spanish entities for the financial year ended 31 December 2025 which is subsequently filed with the Spanish Mercantile Register.

Section 1: General Information

Name of the ultimate parent of the group / standalone undertaking	Caterpillar Inc.
Country where the ultimate parent has its registered office	United States
Financial Year – start date	2025-01-01
Financial Year – end date	2025-12-31
Reporting currency	USD
Is the report based on tax reporting instructions (Directive 2011/16/EU, Annex III, Section III, Parts B & C)? (yes/no)	Yes

Section 2 – Overview of information on a country-by-country basis

Tax Jurisdiction	Country Code	Revenues	Profit (Loss) Before Income Tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued (Current Year)	Accumulated Earnings	Number of employees
Spain	ES	109,452,662	4,513,678	1,841,614	1,017,420	62,629,105	382

Section 3: List of Subsidiaries and Activities

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
Spain	ES	Caterpillar Energy Solutions, S.A.	Sales, Marketing or Distribution
		Caterpillar Centro De Formacion, S.L.	Administrative Management or Support Services
		Turbomach S.A., Unipersonal	Sales, Marketing or Distribution / Provision of Services to Unrelated Parties
		Caterpillar Financial Corporation Financiera,	Regulated Financial Services
		Caterpillar Financial Renting, S.A.	Regulated Financial Services

Note: activities are based on the position of the entities at the end of year.

Section 4: Omitted information

Information omitted (if any) for this financial year:

None

Information omitted in previous financial years, which is disclosed in this financial year (if any):

None