Spain Public Country by Country Report

The EU Public country-by-country (CbC) report has been prepared to meet the requirements of Directive 2013/34/EU as amended by Directive (EU) 2021/2101

This publication includes data for Cargill's Spanish entities and their subsidiaries. It has been prepared to meet Spain's requirement to publish within six months of a company's fiscal year end (i.e., November 30, 2026).

Section 1. General information

Name of the ultimate parent	Cargill, Incorporated
Country in which the ultimate parent company has its registered office	United States
Financial Year – start date	2025-06-01
Financial Year – end date	2026-05-31
Reporting currency	USD
Is the information collected in the report based on the reporting instructions used for tax purposes, in accordance with section III, parts B and C, of Annex III to Directive 2011/16/EU (yes/no)?	Yes
Publication date and website	November 30, 2026 https://www.cargill.es

Section 2. Overview of information on a country-by-country basis (USD)(*)

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	1,313,129,834	(43,961,296)	(145,478)	(2,724,642)	(236,954,839)	619
Total Spain		1.313,129,834	(43,961,296)	(145,478)	(2,724,642)	(236,954,839)	619
Argentina	AR	7,146,662,016	233,737,859	25,504,842	89,867,970	(50,404,313)	3,512
Chile	CL	53,316,941	(5,034,967)	416,051	1,107,296	(29,515,838)	1
Colombia	CO	645,045,452	4,403,288	(7,029,347)	2,520,469	(235,105,470)	6,555
Costa Rica	CR	354,923,562	(3,707,891)	-	-	(190,041,270)	3,636
Ecuador	EC	860,051,693	97,895,858	30,369,029	30,813,016	205,445,483	600
All other tax jurisdictions (aggregated basis)		9,059,999,665	327,294,146	49,260,575	124,308,752	(299,621,408)	14,304

(*)financial data herein is U.S. GAAP

Section 3. List of subsidiaries and activities

Name of Member State or 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	Cargill Andean Holding SLU	Holding Shares or Other Equity Instruments
Spain	ES	Cargill Andina SLU	Holding Shares or Other Equity Instruments
Spain	ES	Cargill Aquafeed Spain SLU	Holding Shares or Other Equity Instruments

Spain	ES	Cargill Colombia Food Holding SLU	Internal Group Finance, Holding Shares or Other Equity Instruments
Spain	ES	Cargill Costa Rica Holdings SLU	Holding Shares or Other Equity Instruments
Spain	ES	Cargill Costanera SLU	Holding Shares or Other Equity Instruments
Spain	ES	Cargill International Trading SLU	Holding Shares or Other Equity Instruments
Spain	ES	Cargill NV - (PE)	Sales, Marketing or Distribution
Spain	ES	CARGILL SLU	Purchasing or Procurement, Manufacturing or Production, Sales, Marketing or Distribution, Administrative Management or Support Services, Holding Shares or Other Equity Instruments
Spain	ES	Cargill South American Holdings SLU	Holding Shares or Other Equity Instruments
Argentina	AR	Cargill SA Commercial e Industrial	Purchasing or Procurement, Manufacturing or Production, Sales, Marketing or Distribution, Administrative Management or Support Services
Argentina	AR	Corn Milling SRL	Holding Shares or Other Equity Instruments
Argentina	AR	Glucovil Argentina Sociedad Anonima	Purchasing or Procurement, Manufacturing or Production, Sales, Marketing or Distribution
Argentina	AR	Proconsum SA	Dormant
Argentina	AR	Provimi Argentina SA	Manufacturing or Production, Sales, Marketing or Distribution
Chile	CL	Cargill Andina Chile Limitada	Dormant
Chile	CL	Cargill Chile Holdings SpA	Holding Shares or Other Equity Instruments
Chile	CL	Cargill Chile Limitada	Dormant
Chile	CL	CARGILL COSTANERA SpA	Purchasing or Procurement, Sales, Marketing or Distribution
Colombia	CO	Campollo SAS	Dormant
Colombia	CO	Patrimonio Autonomo FC Campollo	Administration Trust
Colombia	CO	Pollos El Bucanero S A	Holding or Managing Intellectual Property, Manufacturing or Production, Sales, Marketing or Distribution
Costa Rica	CR	Cargill Business Services SRL	Administrative Management or Support Services
Costa Rica	CR	Centro de Recreacion La Ribera del Oeste SA	Rent Income
Costa Rica	CR	Corporacion Pipasa S de RL	Manufacturing or Production, Sales, Marketing or Distribution, Administrative Management or Support Services
Ecuador	EC	AquaCargill Del Ecuador CiaLtda	Manufacturing or Production
Ecuador	EC	Cargill Aquanutrition del Ecuador Cia Ltda	Manufacturing or Production
Ecuador	EC	Cargill del Ecuador CargillEcuador Cia Ltda	Purchasing or Procurement, Sales, Marketing or Distribution

Section 4. Information omitted

As per the Audit Law requirements, Spanish entities in scope must make the EU pCbCR publicly available on their website within six months after the fiscal year-end date. In the event that the complete EU pCbCR is not available within the six-month deadline, the Audit Law provides that Spanish entities must publish the information they have available, together with a statement indicating that the complete report is not available within the established timeline.

In this context, by means of the present document, the Spanish subsidiaries of Cargill, Incorporated state that they have not received the complete EU pCbCR for the fiscal year ended May 31, 2026 within the time period established in the Audit Law. Accordingly, in compliance with the provisions set out by the Audit Law, they have prepared the report including the CbC information available for the relevant fiscal year.