

Baxter International Inc. - pCbCR Report

Section 1: General information

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	Baxter, S.L. Avenida de Europa nº4, Planta 2, Oficina C Edificio Bruselas / 28108 Alcobendas, Madrid, Spain
Name of the ultimate parent of the group / of the standalone undertaking	Baxter International Inc.
Country where the ultimate parent has its registered office	United States
Financial Year - start date	01.01.2025
Financial Year - end date	31.12.2025
Reporting currency	EUR
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 Directive 2011/16/EU (yes/no)?	Yes

EU Public CbCR obligations are applicable in Spain for fiscal years starting on or after June 22, 2024, and are regulated in Law 22/2015, of July 20 (Audit Law), Additional Provision No. 11. Under the aforementioned regulation, medium- and large-sized Spanish subsidiaries or branches belonging to a group whose ultimate parent company is not resident in the European Union and that exceeds the EUR 750 million consolidated revenue threshold for two consecutive years must publish on their website a report (EU Country-by-Country Report, "EU pCbCR") containing relevant information on income, profits, income tax accrued and paid, accumulated earnings and employees, as well as the list of entities and activities performed in each EU country in which the group has a presence.

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.

Baxter International Inc. is in the process of preparing its Country-by-Country Report (CbCR, Form 8975) for FY 2025, which is due to be filed in October 2026. Due to the absence of complete information and in accordance with the provision set out by the Audit

Law, only Spanish data has been submitted at this stage based on local statutory financials. Baxter International Inc. and its consolidated subsidiaries intends to file the remaining required Public CbCR prior to December 2026.

Section 2: Overview of 2025 information on a country-by-country basis¹

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	153,491,792	16,187,022	2,738,533	4,048,884	111,815,713	652

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	Baxter, S.L. Hill-Rom Iberia, S.L.U. Bieffe Medital, S.A.	Medical Equipment & Supplies Manufacturing and Distribution

¹ The information disclosed in this report is based on draft Spanish GAAP financial statements for 01.01.2025 - 31.12.2025 and may differ from that presented in the audited financial statements of Baxter International Inc. due to differences in currency translation, reporting on an aggregated rather than consolidated basis, and the application of different accounting frameworks.