

Commercial Metals Company
Public Country by Country Reporting

This 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 on the disclosure of income tax information. It follows the prescribed EU reporting template providing high-level information on where the Company earns its profits and pays income tax.

Section 1. General Information

Name of the group	Commercial Metals Company
Name of the ultimate parent of the group	Commercial Metals Company
Country where the ultimate parent has its registered office	U.S.
Tax Identification Number (TIN) of ultimate parent	75-0725338
Financial year - start date	9/1/2024
Financial year - end date	8/31/2025
Reporting currency	USD
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)?	The information in this report is prepared pursuant to U.S. CbC report regulations (Treas. Reg Section 1.6038-4), generally consistent with the reporting instructions in Section III, Parts B and C of Annex III to the Council Directive 2011/16 EU.
Name of EU subsidiary responsible for electronically filing	CMC Poland Sp. z.o.o.
Country where subsidiary has registered office	Poland
Tax Identification Number (TIN) of EU Subsidiary	6490001173

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

<u>Country</u>	<u>Country Code</u>	<u>Revenues</u>	<u>Profit or Loss before Tax</u>	<u>Tax Paid</u>	<u>Tax Accrued</u>	<u>Accumulated Earnings</u>	<u>Number of Employees</u>
Croatia	HR	-	-	-	-	-	-
Czech Repub	CZ	537,843	(24,972)	-	(4,745)	83,386	8
France	FR	18,137	864	-	537	(1,266)	-
Germany	DE	9,013,961	(500,490)	165,602	(174,953)	(33,243,389)	13
Luxembourg	LU	7,356,176	(1,513,311)	212,557	-	24,978,712	-
Netherlands	NL	716,058	166,892	11,892	31,709	(6,649)	4
Poland	PL	943,078,707	40,115,010	1,386,480	6,200,056	724,169,973	2,731
Spain	ES	3,168	256	-	72	3,287	-
All Other Tax Jurisdictions (on an aggregated basis)		6,928,535,509	158,904,810	114,383,982	106,712,304	3,094,981,296	9,934

Section 3. List of subsidiaries and activities

<u>Tax jurisdiction</u>	<u>Country code</u>	<u>Name of each subsidiary undertaking in the Member State or tax jurisdiction</u>	<u>Brief description of the nature of activities in the Member State or tax jurisdiction</u>
Croatia	HR	CMC GH Sisak d.o.o	Holding Company
Czech Repub	CZ	Tensar International s.r.o.	Support Office
France	FR	Tensar International S.a.r.l.	Promotion of Tensar Products
Germany	DE	CMC Deutschland GmbH; Tensar International GmbH; Geopier Foundation Company Inc. German Dependent Branch	Metals Brokerage; Sales
Luxembourg	LU	Com Met Company Sarl; CMC International Finance; CMC International Finance; CMC Cometals International	Holding Company; Holding Company; Holding Company; Metals Trading
Netherlands	NL	Tensar International B.V.; Geologics B.V.	Plastic Products Manufacturing; Design
Poland	PL	CMC Poland Sp. z.o.o. (fka CMC Zawiercie S.A.); CMC Putex Sp. z.o.o.; Centrum Promocji Jakosci Stali Sp. Z. o. o.; Tensar Polska Sp. z.o.o.	Steel Mill; Tourist Service; Management, Scientific, and Technical Consulting Services; Sales
Spain	ES	Tensar International Spain S.L.	Distribution

Section 4: Omitted Information

Section 5 (non-mandatory): Explanations for material discrepancies between income tax paid and accrued

Supporting Notes:

1. Financial Data Sources – the financial data herein is U.S. GAAP based primarily from the systems used to prepare the Company's consolidated financial statements and Annual Report.

2. Basis of Presentation – U.S. GAAP presentation may differ significantly from other bases of presentation (e.g., local GAAP).

3. Income tax paid (on cash basis) - the income tax paid is not necessarily directly related to the profit before tax reported in a jurisdiction and takes into account payments (and repayments) of tax with respect to profits earned in earlier periods, as well as advance payment made in the current year and withholding tax incurred on payments to a jurisdiction.

4. Income Tax Accrued – the Income Tax Accrued column reflects only current year operations.

5. Revenues are inclusive of both Related and Unrelated Party Revenue.