

## EVEREST GROUP, LTD - pCbCR Report

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### Section 1: General information

<b>Name of the ultimate parent of the group / of the standalone undertaking</b>	EVEREST GROUP, LTD
<b>Country where the ultimate parent has its registered office</b>	BERMUDA
<b>Financial Year - start date</b>	01.01.2025
<b>Financial Year - end date</b>	31.12.2025
<b>Reporting currency</b>	EUR
<b>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)?</b>	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.

In this context, by means of the present document, the Spanish subsidiaries of EVEREST GROUP, LTD in scope of the requirement state that they have not received the complete EU pCbCR for the fiscal year ended December 31, 2025 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.

### Section 2: Overview of information on a country-by-country basis

<b>Tax jurisdiction</b>	<b>Country code</b>	<b>Revenues</b>	<b>Profit (loss) before income tax</b>	<b>Income tax paid - on</b>	<b>Income tax accrued -</b>	<b>Accumulated earnings</b>	<b>Number of employees</b>
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				cash basis	current year		
Spain	ES	25.115.448	-4.128.427	579.062	-13.353	-27.082.004	116

### Section 3: List of subsidiaries and activities

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	<ul style="list-style-type: none"> <li>• Everest Advisors (UK) Limited – Spain Branch</li> <li>• Everest Insurance Ireland dac – Spain Branch</li> </ul>	Administrative, Management or Support Services / Insurance

### Section 4: Omitted information

Information omitted (if any) for this financial year:

- Not applicable

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

- Not applicable

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

Explanations on material discrepancies between amounts of income tax accrued during the relevant financial year and amounts of income tax paid on a cash basis as disclosed in Section 2, where applicable at group level, considering where appropriate corresponding amounts concerning previous financial years:

- Not applicable