

FY25 EU (Spain only) PCBCR data in line with Chapter 10a of Directive 2013/34/EU

The data set out below is published by Shopify Commerce Spain, S.L. to meet the Public Country by Country Reporting requirements as required in Spain by the Eleventh Additional Provision ("11th AP") of Law 22/2015.

Publication of the Spanish only data is provided initially due to the accelerated 6-month reporting timetable in Spain. The information to prepare a full EU Country by Country Report on income tax was not made available to Shopify Commerce Spain, S.L. within this accelerated timeframe as the preparation, review and approval process for the full Shopify Inc. EU Country by Country Report is aligned with the standard 12-month reporting timetable set out in the Directive.

Section 1

Name of the ultimate parent of the group	Shopify Inc.
Country where the ultimate parent has its registered office	Canada
Financial year – start date	1 January 2025
Financial year – end date	31 December 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, and Annex III to Directive 2011/6/EU (yes/no)?	Yes

Section 2

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	20.308.187	1.810.431	297.859	442.925	7.509.441	98

The above information is displayed in euros. The exchange rate applied corresponds to the conversion of the amounts reported in the Group's Annual Consolidated Accounts from USD into euros, using the rates applicable to the relevant financial year. These rates have been applied to ensure full consistency with the Group's financial information.

Section 3

Member state or tax jurisdiction	Country Code	Name of each member subsidiary undertaking in the Member state of tax jurisdiction	Brief description of the nature of activities in the Member State or tax jurisdiction
Spain	ES	Shopify Commerce Spain, S.L.	<ul style="list-style-type: none"> • Research and development • Sales, marketing or distribution • Holding Shares or Other Equity instruments

Section 4

Section 4
Omitted information
Information omitted (if any) for this financial year
Not applicable
Information omitted in previous years, which is disclosed in this financial year (if any)
Not applicable

It is approved by the Board of Directors of Shopify Commerce Spain, S.L.