Introduction
Public Country by Country Report (on income tax information)

The European Union introduced Public Country-by-Country Reporting (pCbCR) through Directive (EU) 2021/2101, which amended the Accounting Directive (2013/34/EU) (the “EU CbCr Directive”) to require certain large multinational groups to publicly disclose income tax and related financial information on a jurisdiction-by-jurisdiction basis.

The rules are first applicable to financial years beginning on or after 22 June 2024. This report represents Guidewire Software, Inc.’s pCbCr for the fiscal year ended 31 July 2025.

CbCR data definitions

Below is a summary of the key definitions used in Section 2 of Guidewire Software Inc.’s pCbCR data.

- **Revenues**: Total revenue generated by entities in a jurisdiction from both related-party and third-party transactions. Revenues shall include revenues from sales of inventory and properties, services, royalties, interest, premiums and any other amounts. Revenues shall exclude payments received from other Constituent Entities that are treated as dividends in the payer's tax jurisdiction.

- **Profit (Loss) Before Income Tax**: The sum of the profit (loss) before income tax for all the Constituent Entities resident for tax purposes in the relevant tax jurisdiction. The profit (loss) before income tax shall include all extraordinary income and expense items.

- **Income Tax Paid (Cash Basis)**: Taxes paid shall include cash taxes paid by the Constituent Entity to the residence tax jurisdiction and to all other tax jurisdictions. Taxes paid shall include withholding taxes paid by other entities (associated enterprises and independent enterprises) with respect to payments to the Constituent Entity.

- **Income Tax Accrued – Current Year**: The sum of the accrued current tax expense recorded on taxable profits or losses of the year of reporting of all the Constituent Entities resident for tax purposes in the relevant tax jurisdiction. The current tax expense shall reflect only operations in the current year and shall not include deferred taxes or provisions for uncertain tax liabilities.

- **Accumulated Earnings:** The sum of the total accumulated earnings of all the Constituent Entities resident for tax purposes in the relevant tax jurisdiction as of the end of the year. With regard to permanent establishments, accumulated earnings shall be reported by the legal entity of which it is a permanent establishment.

- **Number of Employees**: The total number of employees on a full-time equivalent (FTE) basis of all the Constituent Entities resident for tax purposes in the relevant tax jurisdiction. Reasonable rounding or approximation of the number of employees is permissible, providing that such rounding or approximation does not materially distort the relative distribution of employees across the various tax jurisdictions.

Section 1. General information

Name of ultimate parent of group / of standalone company	Guidewire Software, Inc.
Country of registered office of ultimate parent undertaking	The United States of America
Date of start of financial year	2024-08-01
Date of end of financial year	2025-07-31
Reporting currency	USD
Application of option to report in accordance with taxation reporting instructions	Yes
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	Guidewire Software (Ireland) Limited, Block A George's Quay Plaza, Dublin, D02 KW80, Ireland
Name and address of a single branch which has published the report on income tax information of an undertaking that is not governed by the law of a Member State	
Language of report	english - en

Section 2. Overview of information on a country-by-country basis

Tax Jurisdiction	Country Code of Jurisdiction	Revenues	Profit (loss) before tax	Income tax paid (on cash basis)	Income tax accrued – current year	Accumulated earnings	Number of employees
Denmark	DK	2,144,506	101,285	20,463	26,391	270,571	5
France	FR	20,119,102	868,617	141,970	221,840	5,090,136	45
Germany	DE	10,104,824	516,433	206,942	170,392	3,052,491	37
Ireland	IE	74,713,836	4,672,399	0	214,807	31,295,005	463
Italy	IT	5,677,477	293,804	155,196	60,719	1,203,383	24
Poland	PL	15,751,262	-140,954	0	0	5,106,960	146
Spain	ES	19,041,632	974,201	270,027	265,107	3,512,474	136
All other tax jurisdictions (aggregated basis)							
		1,453,577,108	42,335,422	6,762,522	6,578,867	-603,777,230	2,906

Section 3. List of subsidiaries and activities

Name of Member State or tax jurisdiction	Country code of Member State or tax jurisdiction	Name of subsidiary undertakings consolidated in financial statements of ultimate parent undertaking	Brief description per country of nature of activities in Member State or tax jurisdiction
Denmark	DK	Guidewire Software Denmark ApS	Sales, marketing or distribution
Italy	IT	Guidewire Software Italy SRL	Administrative, management, or support services. Sales, marketing, or distribution
Spain	ES	Guidewire Software (Spain) SL	Administrative, management, or support services. Sales, marketing, or distribution. Research and development
Germany	DE	Guidewire Software GmbH	Sales, marketing, or distribution. Administrative, management, or support services. Research and development
France	FR	Guidewire Software France SAS	Sales, marketing or distribution. Provision of services to unrelated parties. Research and Development
Ireland	IE	Guidewire Software (Ireland) Limited	Administrative, management, or support services. Research and Development. Sales, marketing or distribution
Poland	PL	Guidewire Software Poland Sp. Z o. o. Quantee Sp. Z o.o.	Research and Development. Administrative, Management or Support Services. Sales, marketing or distribution

Section 4. Omitted information

<table>
<tr><td colspan="3">Information omitted (if any) for this financial year</td></tr>
<tr><td>Information omitted</td><td>Information omitted, other tax jurisdictions</td><td>Explanation of reason for omission of information</td></tr>
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<tr><td colspan="3">Disclosure of information omitted for previous financial years</td></tr>
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Section 5. Explanations for material discrepancies between income tax paid and accrued

Explanation of any material discrepancies between income tax paid and accrued

Conclusion