

Okta, Inc. Public Country-by-Country Report – Spain

Financial Year ending January 31, 2026

1. Introduction and Scope

This report presents the Public Country-by-Country (CbC) disclosure for Okta, Inc. and its consolidated subsidiaries (“Okta Group” or “Group”) regarding operations in Spain. This report is prepared in compliance with the requirements of Law 28/2022, which transposes the provisions of Directive (EU) 2021/2101 into Spanish law. This disclosure is intended to enhance transparency and provide the public with clear insights into the tax and financial footprint of Okta’s operations in Spain.

The information presented herein is limited to the Okta Group’s Spanish operations, as the Group’s ultimate parent entity has not made available information with respect to the Group’s worldwide operations. At this time, the information necessary to complete the Group's public CbCR is not yet available. The full Group's CbCR disclosure will be made available by January 31, 2027, in accordance with the effective date of the EU public CbCR requirements as set forth in Directive (EU) 2021/2101.

2. General Information

Description	Details
Ultimate Parent Entity	Okta, Inc.
Country where the Ultimate Parent Entity has its registered office	United States of America
Reporting Period	February 1, 2025 to January 31, 2026
Currency	US Dollars (USD)

Description	Details
Reporting Basis	US GAAP

3. Operational and Financial Data

In accordance with EU reporting guidelines, the following table summarizes the key financial and operational metrics for the reporting period.

EU Member State	Country Code	Net Revenues (Inc. Related Party)	Profit / (Loss) Before Tax	Income Tax Accrued (Current Year)	Income Tax Paid (Cash Basis)	Accumulated Earnings	Description of Activities	Number of Employees (FTE)
Spain	ES	\$17,683,731	\$2,095,708	\$238,113	\$280,307	\$3,980,219	Research & Development; Sales & Marketing	112

4. Included Entities

The data contained in this report relates specifically to the operations of Okta Identity Spain, S.L.

5. Omitted Information

5.1 Data Omissions for Current Period

There is no information omitted for the current reporting cycle.

5.2 Disclosure of Prior Period Omissions

There is no information omitted for the prior period reporting cycle.

6. Basis of Preparation and Notes

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. Notable differences from the Company's consolidated financial statements are driven by data aggregation.

Data is aggregated in CbCR Table 1 in accordance with the general rules set out by the Action 13 Report (OECD, 2015) – i.e., intercompany transactions are not eliminated.

- **Net Revenues (Including Related Party):** Represents the sum of third-party and related-party revenues recognized by Okta Identity Spain, S.L. during the fiscal year, in accordance with US GAAP reporting standards applied for CbCR purposes.
- **Profit / (Loss) Before Income Tax:** Reflects the operational results of Okta Identity Spain, S.L. before the deduction of income taxes.
- **Income Tax Accrued (Current Year):** Represents the total income tax expense incurred by Okta Identity Spain, S.L. during the financial year, excluding deferred tax liabilities and uncertain tax positions.
- **Income Tax Paid (Cash Basis):** Represents the actual income taxes remitted to Spanish tax authorities, including refunds during the financial year.
- **Accumulated Earnings:** Represents the retained earnings of Okta Identity Spain, S.L. as of the fiscal year-end.

7. Attestation

The information contained in this report is, to the best of our knowledge, accurate and prepared in accordance with applicable reporting standards.

Date of Publication: July 31, 2026