

ROCKWELL AUTOMATION, INC. UK TAX STRATEGY

In compliance with the requirements outlined in paragraph 16(2), Schedule 19 of UK Finance Act 2016, Rockwell Automation, Inc. (“RAI”) publishes this statement on behalf of its UK companies, which include:

- Rockwell European Holdings Limited
- Rockwell Automation Limited
- Rockwell International Limited
- Rockwell Commercial Holdings Limited
- Rockwell International Pension Trustees Limited
- Cubic Modular Systems UK Limited
- Sensia UK Limited
- Swinton Technology Limited

This annual statement is effective for RAI’s fiscal year ended September 30, 2024.

Risk Management & Governance

We proactively manage tax issues and risks while maintaining a tax rate in compliance with UK tax laws and regulations. RAI maintains internal policies and procedures to support its tax control framework and employs professionals that are experienced in identification and management of tax risk with additional support provided through ongoing training and input of external advisors when appropriate.

With regard to roles and responsibilities: RAI has a policy by which a cross-functional committee, (the “Finance Committee”) must review and approve all transactions that result in income tax implications or risk. The Finance Committee consists of the Chief Financial Officer, the General Counsel, the Vice President, Tax, the Vice President, Treasurer and the Vice President, Controller. The management of tax risks for all non-U.S. locations is performed by the company’s Vice President, General Tax Counsel with the assistance of Tax Directors, Tax Managers and other individuals within RAI’s Global Finance Organization.

Tax Planning

RAI only engages in tax planning that is aligned with its commercial business activities and in compliance with UK tax rules and regulations. We do not engage in artificial tax arrangements that lack economic substance but evaluate potential options resulting from business transactions with consideration of tax efficiency. Any business-related tax planning that we engage in is consistent with the principles set forth in RAI’s Code of Conduct, which guides our corporate culture and defines our ethical values. We utilize independent reputable firms who are not our auditor to help us evaluate the tax implications and risks related to potential transactions. RAI has a strong history of compliance and is committed to paying the correct amount of tax due, while availing ourselves of relevant claims and reliefs that are provided for under UK tax legislation and policy.

Tax Risk

RAI’s tax arrangements are based upon its commercial business and economic activities. RAI monitors and reviews its operations in the UK to realign its tax arrangements when necessary to be compliant with the tax rules and regulations, including transfer pricing guidelines. RAI aligns its transfer pricing policy with the OECD guidelines as well as HMRC guidelines. RAI applies the arm’s length standard to ensure the parties to intercompany transactions are appropriately remunerated and our tax audit history reflects this. We regularly seek professional opinions and advice from independent external advisors to confirm our internal assessments of tax risk. Our internal and external assessments of tax risk help to ensure that RAI’s tax positions are documented with an acceptable level of risk under UK tax laws and regulations and consistent with our Code of Conduct.

Relationship with Her Majesty's Revenue & Customs (HMRC)

RAI is committed to the principles of openness and transparency with tax authorities. We engage with HMRC, with honesty, integrity and respect and work collaboratively to resolve disputes and obtain certainty. RAI has had a positive record of working together with HMRC to resolve past inquiries and examinations in discussing our business and operations. Day to day interactions with HMRC are managed by our European Global Finance Organization with direction and guidance provided by RAI's U.S. Corporate Tax Department.