

Pentair's tax strategy in the UK

Introduction

The following information is provided in compliance with the requirements of Schedule 19 of the UK Finance Act 2016. The UK tax strategy is being published in accordance with paragraph 19(4). As such, the information listed below is specific to Pentair's UK presence.

The headings below follow the scheme of the legislation and related guidance that has been issued by Her Majesty's Revenue & Customs ('HMRC'), the UK tax authority.

The following information relates to Pentair's period ended 31 December 2024 and will remain in effect into future periods, unless subsequently amended.

Taxes paid by Pentair in the UK

The Pentair UK Group conducts business activities that generate the reporting and payment of a variety of taxes, including income taxes, employer and employee taxes, as well as indirect taxes such as excise duties and VAT. The taxes the UK Group reports and pays form a significant part of the UK Group's economic contribution to the United Kingdom

Pentair Code of Conduct

It should be noted that Pentair and all its employees operate under a code of conduct, which can be found at the following link:

[Corporate Governance | About Pentair | Pentair](#)

As a consequence, all of Pentair's tax affairs are dealt with in line with this code. That is, with the highest business, ethical, moral and civic standards.

Approach to risk management and governance arrangements in relation to UK taxation

Our tax strategy reflects our status as a publicly listed company on the New York Stock Exchange. An exchange listing necessitates strong governance in all areas of operations, including taxation.

Pentair proactively manage tax issues and risks. We maintain internal policies and procedures to support the tax control framework and employ 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.

The attitude of the Group towards tax planning in relation to UK taxation

Pentair only engage in tax planning to the extent that it

Pentair will not engage in tax planning if the underlying commercial objectives do not support the position, or if the arrangements impact upon the UK Group's reputation, brand, corporate and social responsibilities, or future working relationships with HMRC.

Pentair will not enter into artificial arrangements i