

Resideo: Our approach to UK taxation

Resideo's business is underpinned by its values with a focus on integrity and compliance as set out in the Code of Business Conduct. The Code forms the foundation of how the group manages its tax affairs.

Resideo's group tax policy states that Resideo shall comply with all applicable tax laws and pay all taxes properly due. The Vice President - Taxes has ultimate responsibility for compliance with all applicable tax laws in all jurisdictions in which the group operates. As a publicly listed group, tax matters are ultimately overseen at the Resideo Board level.

In respect of the UK, the group aims to fully comply with its statutory tax obligations in respect of UK taxation, and in doing so seeks to identify and manage the tax risks arising from its UK operations.

We employ experienced tax professionals to identify uncertainties and ensure risks are fully assessed. Where appropriate we seek external professional advice. The key role of the staff employed is not only to ensure tax obligations are fulfilled, but to address the tax implications of changes to the UK group and its operations. External consultants assist with the preparation of corporation tax returns for all UK entities.

The group participates in tax planning to the extent it is in line with Resideo's commercial objectives and strategies. In all cases the group seeks to remain fully compliant with the law. We interpret UK tax law in a reasonable manner considering both the purpose and intent of the law. External tax advice is sought where the law or its application is unclear to ensure this objective is met. The group does not have a prescriptive level of tax risk appetite but considers risk on a case-by-case basis. When appropriate to our business, we will seek to apply UK tax incentives and exemptions in the way they are intended.

The group has an honest and cooperative attitude towards its dealings with HMRC and expects a two-way regular dialogue facilitating a professional working relationship with the team responsible for Resideo's UK tax affairs.

This tax strategy applies to all Resideo UK group companies for which Resideo Technologies, Inc. is the ultimate parent company. We regard this publication as complying with the duty to publish our tax strategy in respect of UK taxation under Schedule 19 of the UK Finance Act 2016 for the financial year ended 31 December 2025.