

REGAL REXNORD CORPORATION

UK TAX STRATEGY

In compliance with the requirements outlined in Part 2, Schedule 19 of UK Finance Act 2016, Regal Rexnord Corporation ("Regal Rexnord") publishes this statement on behalf of its UK companies, which include:

- Opperman Mastergear Ltd
- **Regal Beloit (UK) Ltd**
- Regal Manufacturing Ltd
- **Rotor (UK) Ltd**
- System Plast Ltd
- Regal Beloit America UK Branch
- Nicotra Gebhardt Limited
- Remco Products Limited
- Rexnord Industries (UK) Limited
- Micro Precision Gear Technology Limited
- Autogard Holdings Limited
- British Autogard Limited (BAL)
- CENTA Transmissions Ltd.
- Altra Industrial Motion UK Holding Ltd
- Altra Motion UK Ltd
- Bauer Gear Motor Ltd
- Huco Engineering Industries Ltd
- Twiflex Ltd
- Bibby Transmissions Ltd
- Matrix International Ltd

This annual statement is effective for Regal Rexnord's fiscal year ended December 31, 2024.

Risk Management & Governance

Tax issues and risks are proactively managed in compliance with UK tax laws and regulations. Diligent professional care and judgment is employed when assessing tax risks in order to arrive at well-reasoned conclusions on how the risks should be managed. If there is uncertainty with application or interpretation of law, appropriate advice may be taken from third party advisors to support the decision-making process.

Regal Rexnord employs various risk management processes and systems to provide assurance that requirements are being met. This includes compliance and risk monitoring systems as well as internal audit reviews of tax compliance activity.

With regard to roles and responsibilities: Regal Rexnord has a policy by which a committee must review and approve all transactions that result in income tax implications or risk. This committee consists of the Chief Financial Officer (CFO), the General Counsel (GC), the Vice President Tax, Vice President Treasury, and the Vice President Controller. The management of tax risks for all non-US locations is performed by the company's Vice President Tax with the assistance of Tax Directors and other individuals within Regal Rexnord's global finance organization.

Disclaimer:

The above content is approved strictly for the use in the named outlet in this document. Use of this content outside of the above mentioned outlet is prohibited.

Tax Planning

Regal Rexnord engages in tax planning that is aligned with commercial business activities and in compliance with UK tax rules and regulations. Potential options resulting from business transactions are evaluated for tax efficiency, but Regal Rexnord does not engage in any artificial tax arrangements lacking economic substance. Any business related tax planning that we engage in is consistent with the principles set forth in Regal Rexnord's Code of Conduct, which guides our corporate culture and defines our ethical values. Independent reputable firms are utilized to assist in the evaluation of tax implications and risks related to potential transactions. Regal Rexnord has a strong history of compliance and is committed to paying the correct amount of tax due, while taking advantage of relevant claims and reliefs allowable under UK tax legislation and policy.

Tax Risk

Regal Rexnord monitors and reviews operations in the UK to realign tax arrangements as necessary to maintain compliance with the tax rules and regulations. These rules and regulations include transfer pricing guidelines. Regal Rexnord's transfer pricing policy is aligned with the Organisation for Economic Co-operation and Development (OECD) and, where applicable, the guidelines of Her Majesty's Revenue & Customs (HMRC). The arm's length standard is applied to ensure appropriate remuneration for both parties engaged in intercompany transactions. Professional opinions and advice are regularly sought by independent external advisors to confirm our internal assessments of tax risk. These assessments of tax risk ensure that Regal Rexnord's tax positions are documented with an acceptable level of risk under UK tax laws and regulations.

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

Openness, transparency and honesty are paramount in all dealings with tax authorities and other relevant bodies. All dealings with HMRC will be conducted in a collaborative, courteous and timely manner. Regal Rexnord strives for early agreement on any disputed matters and to achieve certainty wherever possible.

This statement has been approved by Regal Rexnord's CFO and GC.

Disclaimer:

The above content is approved strictly for the use in the named outlet in this document. Use of this content outside of the above mentioned outlet is prohibited.