



Background: The EU Public country-by-country (CbC) report has been prepared to meet the requirements of Directive 2013/34/EU as amended by Directive (EU) 2021/2101 on the disclosure of income tax information. It provides high-level information on where the Company earns its profits and pays income tax and follows the prescribed EU reporting template.

Scope: This publication includes Spain-only data and has been prepared to meet Spain's requirement to publish within six months of a company's fiscal year end (i.e., December 31, 2025), which is earlier than the timeline applicable in other EU Member States. The Company will publish its full EU Public CbC report, which will include the relevant information as prescribed under the EU Directive, by December 31, 2026 (i.e., 12 months after the balance sheet date). Accordingly, this version should not be viewed as representative of the Company's complete EU operations.

Watts Water Technologies, Inc.

FY25 EU (Spain only) PCBCR data in line with Chapter 10a of Directive 2013/34/EU

Section 1 — General information	
Name of the ultimate parent of the group / of the standalone undertaking	Watts Water Technologies, Inc.
Country where the ultimate parent has its registered office	United States
Financial year — start date	2025-01-01
Financial year — end date	2025-12-31
Reporting currency	USD
Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Parts B and C, of Annex III to Directive 2011/16/EU (yes/no)?	Yes

Section 2 — Overview of information on a country-by-country basis							
<i>Member State</i>	<i>Country Code</i>	<i>Revenues</i>	<i>Profit or Loss before Tax</i>	<i>Tax Paid</i>	<i>Tax Accrued</i>	<i>Accumulated Earnings</i>	<i>Number of Employees</i>
Spain	ES	10,050,677	754,564	154,342	187,112	1,644,579	15

Section 3 — List of subsidiaries and activities			
<i>Member State</i>	<i>Country code</i>	<i>Name of each subsidiary undertaking in the Member State or tax jurisdiction</i>	<i>Brief description of the nature of activities in the Member State or tax jurisdiction</i>
Spain	ES	Watts Ind Iberica SA	Sales of heating, plumbing and water safety products.
Spain	ES	Socla Valves & Controls Iberica SA	Non-operating entity, limited to holding passive status and covering mandatory compliance fees.

Section 4 — Omitted information
None

Section 5 (non-mandatory) — Explanations for material discrepancies between income tax paid and accrued
None

Supporting Notes:
1. Financial Data Sources – The data is U.S. GAAP-based and primarily derived from the systems used to prepare the Company's consolidated financial statements and Annual Report. Key differences from the consolidated financial statements arise from aggregation rules: data in CbCR Table 1 is aggregated in accordance with OECD Action 13 (2015), and intercompany transactions are not eliminated.
2. Basis of Presentation – U.S. GAAP presentation may differ significantly from other bases of presentation (e.g., local GAAP).
3. Headcount Data Source – the data used is primarily from the system used to report headcount in the Company's Annual Report.
4. Income tax paid (on cash basis) - the income tax paid is not necessarily directly related to the profit before tax reported in a jurisdiction and takes into account payments (and repayments) of tax with respect to profits earned in earlier periods, as well as advance payment made in the current year.
5. Income Tax Accrued – the Income Tax Accrued column reflects only current year operations.
6. Revenues: Inclusive of both Related Party Revenue and Unrelated Party Revenue.