

Global tax policy



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UiPath Global Tax Team

The UiPath Global Tax Team aims to ensure that the company's operations and payments are consistent with relevant tax rules. UiPath is committed to complying with applicable global tax rules and paying its correct share of taxes, maintaining an appropriate level of profits generated from the activities undertaken in each jurisdiction. Consistent with our strategy, UiPath strives to be recognized, via its clearly stated policies and actions, as a company that is responsibly governed, behaves ethically, and is open and transparent with authorities in its tax affairs.



Approach to tax

UiPath follows applicable tax laws, treaties, regulations, and other tax guidance to ensure that each UiPath entity reports the appropriate profit based on their respective functions performed, assets used, and risks assumed. The following Tax principles are aimed at achieving this:

- Sound governance, operations, and controls;
- State-of-the-art tax technology ecosystem to enable the fully automated enterprise;
- Compliance with tax laws in each jurisdiction in which we operate;
- Value to our stakeholders and the communities in which we operate;
- Enhanced compliance for tax and income reporting;
- Proactive engagement and transparency in our relationships with tax authorities.
- Tax always follows business substance;

Approach to risk management and governance in relation to taxation

Our global presence subjects us to complex local tax legislation and regulations in many jurisdictions. Therefore, our tax governance, operations, and controls are key to our organization.

Our Global Tax Team includes qualified team members in our major locations around the world.



Approach to risk management and governance in relation to taxation

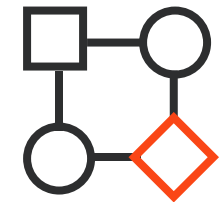
We engage reputable global and local advisors for our tax affairs, and we consider them as part of our broader tax ecosystem. All our tax compliance is undertaken with appropriate diligence, technical expertise, and care.

We obtain advice from external advisors to supplement our internal expertise or resources as needed.

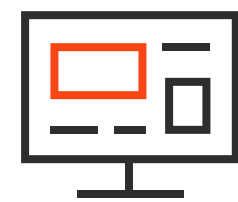


Approach to risk management and governance in relation to taxation

The above extensive and holistic approach to tax compliance is further supported by robust and constructive monitoring to ensure proper reporting of tax expenses in our financial statements, including:



Use of a framework to globally assess uncertain tax positions and tax contingencies on a periodic basis under applicable accounting standards. These tax risks are updated each quarter under the supervision and review of our external advisors and auditors;



Continuous monitoring and analyzing domestic and international tax legislation, case law, guidance, and practice, coupled with implementation of fully enterprise tax systems and intelligent automation to ensure enhanced controls;



Ongoing review and refinement of the policies and procedures supporting tax compliance; and



Regular training for our Global Tax team members, interactions with our global and local advisors, and regular updates and reviews of our tax platforms engines to ensure that our tax decisions and compliance activities are conducted accurately with the appropriate level of expertise and oversight.

Approach to risk management and governance in relation to taxation

UiPath's taxation is the responsibility of UiPath management with oversight by the UiPath Inc. Board of Directors (ultimate parent of the group).

The UiPath, Inc. Board has one committee to assist with that oversight, the **Audit Committee**, which reviews financial information which will be provided to the shareholders and others; reviews the systems of internal controls which management and the **Board of Directors** have established; reviews UiPath's financial and risk management policies; and oversees UiPath's accounting and financial reporting processes and the audits of UiPath's financial statements.

As part of this Committee's responsibilities, it reviews items relating to UiPath's taxation. The senior leadership team of the Global Tax department regularly informs the

Audit Committee so that it is effectively able to fulfill its duties. We define the lines of responsibility in a way that tax-related decisions are taken at an appropriate level.

A **Senior Vice President of Finance** responsible for Tax reports to the **Chief Accounting Officer**, who in turn reports to our **Chief Financial Officer**. The boards of directors of all UiPath companies within the UiPath group are responsible for the oversight of the financial policies and risk management for their legal entities, including with respect to tax.

The Tax department personnel responsible for a particular legal entity's tax matters regularly inform the statutory directors of the legal entity as to tax compliance matters to enable them to effectively fulfill their duties.

Attitude towards tax planning

Transparency and commitment to following the company's business substance and purposes define our approach. As such, we do not engage in aggressive tax planning. Rather, we aim for tax certainty and transparency through proactive engagement with global tax authorities.

This allows us to achieve predictable, stable, and sustainable financial outcomes that positively impact all stakeholders in the medium and long-term.

This supports our commitment to long-lasting positive relationships in all countries in which we operate.



Attitude towards tax planning



We are aware of the impact tax decisions may have on local communities. Our tax strategy and planning decisions always consider the values of the company and seek to bring value to communities and to our stakeholders. We are committed and report to all tax authorities of the countries where we operate in our tax affairs under the Country by Country Reporting ("CbCR") and we observe all statutory deadlines in this respect. In relation to the Public CbCR reporting imposed in certain European Union territories, our disclosure is presented in the Appendix to this Global Tax Policy.

We are not in a business to pursue tax incentives for short-term financial benefits. Where tax incentives are available, we strive to apply them only in line with the relevant statutory, regulatory, or administrative framework, and our presence in such countries or states with tax incentives duly observes the above selection criteria, mirrored by commercial and business drivers.

Level of risk in relation to taxation that UiPath is prepared to accept



UiPath does not enter into transactions that have no commercial rationale or carry legal or reputational risks to our relationships with tax authorities, our customers, or the wider communities in which we operate.

UiPath only takes tax positions that are reasonable and defensible under the tax law and prepares its tax returns in compliance with applicable tax laws. In instances in which the tax treatment of an issue is not settled, UiPath takes a reasonable and defensible position within the law.

UiPath's tax returns in most countries are regularly examined by tax authorities. In those examinations, the company always seeks to maintain open and cooperative relationships with tax authorities. Tax risks may exist if tax authorities do not agree with the company's position.

Approach towards dealings with tax authorities



We proactively seek certainty from tax authorities for complex or significant transactions.

We use common legal mechanisms that require full disclosure of all relevant facts and circumstances relating to these transactions, such as unilateral / bilateral Advance Pricing Agreements (APAs) or individual rulings, where available. A bilateral APA is an agreement between two governments with respect to an intercompany transaction that specifies the transfer pricing method and allocation of profits between two countries, while a unilateral APA is an arrangement concluded with only one government.

A binding ruling (or voluntary disclosure) is an approach to seek a formal and binding confirmation from a tax authority in a specific territory for a specific tax matter, usually a sensitive one.

Romania Country-by-Country Report

The public Country-by-Country Report (“CbCR”) for UiPath covering the reporting period ending 31 January 2024 (“FY24”) is prepared in accordance with provisions of Order 2048 / 2022 issued by the Romanian Ministry of Finance and introducing public CbCR reporting in the Romanian legislation.

Further to point 592. (11) of Order 2048 / 2022, one or more specific information that must normally be presented in the CbCR may be temporarily omitted from the report if their presentation would cause serious damage to the commercial position of the entities to which the report refers. In relation to this provision UiPath states that it carries out its business activities in the highly competitive technology market segment – Robotic Process Automation and Intelligent Business Automation. This market requires continuous product innovation, ongoing product development and continued service offerings developments. Together with the continuous research and development activities a constant revision and course correction of the sales and marketing strategies is required. In addition, UiPath direct market competitors have not published their public CbCRs as of the date the Romanian legislation requires the publishing of the CbCR for the current reporting period. As a result, disclosing confidential data could significantly influence UiPath market competitiveness as well as provide currently non-public information and insights on the strategy of the UiPath group.

It is to be mentioned that UiPath is complying with the Romanian legislation related to nonpublic country-by-country reporting requirements and is filling the CbCR (Form 404) to the Romanian Tax Authorities. Also, UiPath is complying in Romania with other real-time financial data reporting requirements, like SAF-T and e-invoicing.

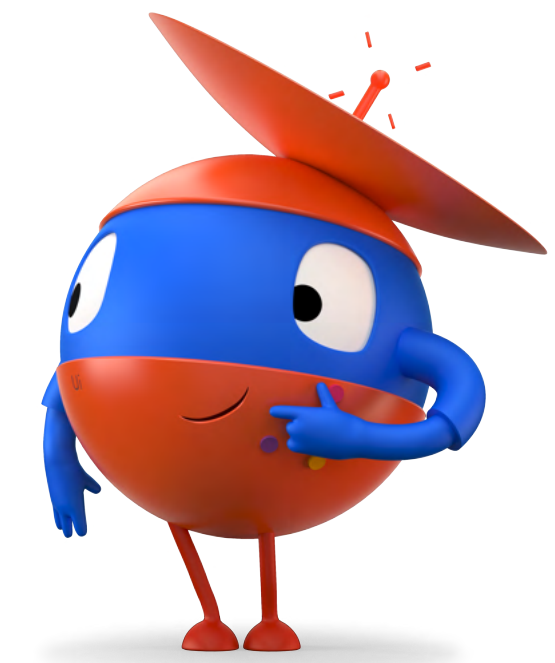
UiPath group remains committed to transparency and compliance in all jurisdictions it operates.

Romania Country-by-Country Report

Section 1 – General information

Section 1.1 – General information ultimate parent of the group

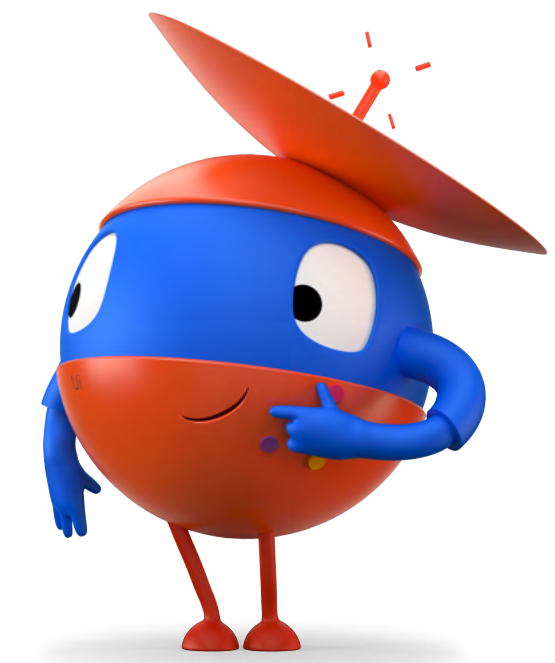
Name of the ultimate parent of the group	UiPath Inc
Country where the ultimate parent has its registered office	United States of America
Tax Identification Number (IN) of ultimate parent	47-4333187
Financial Year – start date	01.02.2023
Financial Year – end date	31.01.2024
Reporting currency	USD



Romania Country-by-Country Report

Section 1.2 General information Romanian company

Name of the Romanian company	UiPath SRL
Adress of the registered office	STR. VASILE ALECSANDRI SI CONSTANTIN DANIEL, Nr. 4 SI 11, BUCURESTI, 010613
Tax Identification Number (TIN)	RO34737997
Trade Registry Number	J40/8216/2015
Financial Year – start date	01.02.2023
Financial Year – end date	31.01.2024



Romania Country-by-Country Report

Section 2 – Overview of jurisdictions where UiPath group operates

United States

Romania

Japan

India

Canada

Mexico

Netherlands

Germany

Austria

Denmark

Israel

Norway

Switzerland

Ukraine

United Kingdom

Sweden

Australia

Belgium

Brazil

China

Hong Kongⁱ

Singapore

Russiaⁱⁱ

South Korea

Finland

South Africa

Italy

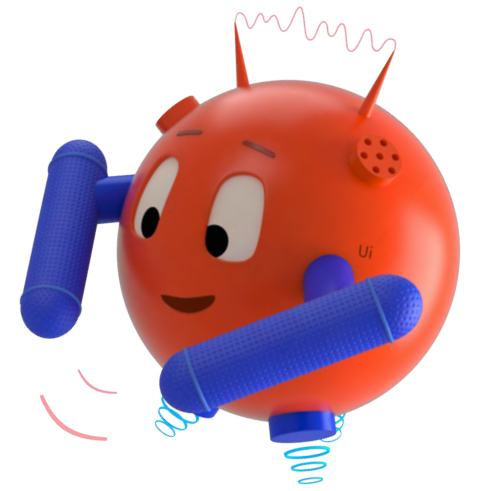
Poland

Spain

UAE

France

Saudi Arabia



Additional information regarding the consolidated annual financial statements, audited and completed are currently available free of charge on the company's website UiPath Inc., <https://ir.uipath.com/financials/sec-filings>

ⁱUiPath maintains a presence in Hong Kong, albeit with limited and immaterial activities on a global scale.

ⁱⁱUiPath has ceased all operations in Russia as of April 2022. This decision was made in response to the geopolitical situation and in alignment with international business practices. Following the suspension of activities, the company took steps to formally dissolve its Russian entity, a process which was completed in May 2024.

Thank you!

