

**Intuitive Tax Strategy Policy<sup>1</sup>****(2023)**

Intuitive is committed to supporting strong corporate governance and financial transparency. We continually review and modify our policies to ensure we are accountable for our activities in the countries in which we operate. Our tax strategy aligns with these policies and practices. This Tax Strategy Policy applies to Intuitive's companies worldwide for the financial year ended December 31, 2023.<sup>2</sup>

**Governance & Risk Management.** The foundation of Intuitive's corporate culture is a strong commitment to comply with all applicable regulations and related disclosure requirements in every jurisdiction in which Intuitive operates. Intuitive's tax strategy is included in these compliance efforts. Intuitive is committed to the highest compliance standards and is well educated in relevant tax laws and regulations. Intuitive's global tax team works with Intuitive's business teams to identify and reduce tax risks, and seeks appropriate advice from relevant professional firms when doing so. Intuitive monitors changes in the tax laws as they may affect companies within the Intuitive worldwide group through the efforts of our global tax team, monitoring tax-related publications and by using third party advisors.

Across our businesses, Intuitive ensures oversight and governance of tax matters through rigorous internal review and approval procedures by appropriate members of Tax and Finance leadership, the internal audit function, and executive boards where appropriate, with oversight provided by the Audit Committee of the Board of Directors.

**Attitude to Tax Planning.** Intuitive has a low tolerance for tax risk. Intuitive's operational tax planning supports the business, reflects economic and commercial activity, and complies with applicable tax laws, guidelines issued by the Organization for Economic Co-operation and Development ("OECD"), and other guidance. Intuitive seeks to interpret applicable tax laws, guidelines, and guidance with both the intent and spirit of the law. Intuitive aligns its transfer pricing policy with the OECD guidelines as well as the guidelines of jurisdictions in which its affiliates operate. Intuitive applies and adheres to the arm's length standard to ensure that the parties to intercompany transactions receive appropriate compensation for goods sold and/or services performed. Where uncertainty is identified and when appropriate, Intuitive seeks clarification from external advisors and adapts accordingly.

**Relationship with Tax Authorities.** Intuitive operates with, and seeks to maintain, consistently high accounting, tax filing, and tax reporting standards. Intuitive acts in an honest and professional manner when interacting with tax authorities in all countries in which its affiliates operate. If a tax

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<sup>1</sup> "Intuitive" includes Intuitive Surgical, Inc., its subsidiaries, and affiliates.

<sup>2</sup> For the purposes of the United Kingdom ("UK"): This policy is also published by and is applicable to Intuitive Surgical Limited (United Kingdom) ("Intuitive UK"). Intuitive UK considers that the publication of document complies with its duties under paragraphs 19(2) and 22(2) of Schedule 19 UK Finance Act 2016 ("FA 2016") for the accounting period ended 31 December 2023. For UK purposes, references to tax above refer to "UK taxation" as that term is defined under paragraph 15 of Schedule 19 FA 2016.

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authority disagrees with Intuitive's position on the appropriate tax treatment of a given item, Intuitive partakes in collaborative dialogue and works constructively to try to resolve the issue in a timely manner, using available methods and avenues to settle and resolve disagreements or disputes within the jurisdictions it operates, and views using judicial dispute resolution forums as a last resort.