

**Chapter 1 : Financial Highlights | Eaton Annual Report**

*\* At Eaton, we believe that power is a fundamental part of just about everything people do. Planes, hospitals, factories, data centers, vehicles, the electrical grid—these are things the world relies on every day.*

Professional development opportunities and outreach services were provided at Eaton RESA and in local school districts. In , Instructional Services offered more than workshops, teachers and administrators participated in professional development, 56 in-district workshops were conducted, 83 in-district consultations were held, 21 community workshops and presentations were held. Professional development was provided for administrators from 8 districts. There were participants trained in Academic and Behavior Screeners with Dr. Established in , GSRP provides high-quality preschool education to four year olds. GSRP eligibility is primarily based on income. Over-income families may be eligible, but may need to pay a fee based on a sliding scale. Including 14 GSRP teachers, 16 teaching assistants, early childhood specialist, secretary, and administrator servicing student slots during school year. Great Start partners with over 29 community services as well as many parents and community volunteers. As a result, 6 centers received resources and equipment. Sixty-three families were provided home visits through the Parents As Teachers program. The Build My Brain series had 40 people attend sessions. There were parent-child sessions held and children from families attended. In the school year, Eaton Great Start reached out to Eaton County families via two social media networks. Information most frequently requested relate to car seat checks, child care, and Great Start Readiness Preschool. Our service area includes the schools and communities of Clinton, Eaton and Ingham Counties. Through coordinated services, school and community collaboration, and innovation, PPS takes a leadership role in linking resources that promote safe and healthy schools and communities. PPS Prevention Specialists are also trained in Bully-Free Schools, and Positive Behavior Intervention Supports PBIS models for evidence based systemic approaches to bullying prevention in schools and are available for consultation with schools in bullying prevention planning efforts. Choices Program Choices Program is an early intervention program for 13 to 17 year old youth who have experimented with alcohol, marijuana or other illicit drugs. If accepted to Choices, the young person participates in a Youth Education Series and his or her parent participates in the Staying Connected with Your Teen parent education series. Michigan Model of Health Michigan Model for Health is an exemplary, evidence-based, health education program for students in kindergarten through grade In there were 68 teachers who attended trainings on the revised kindergarten through 6th grade Michigan Model for Health. Process evaluations indicate positive responses from teacher participants. Trainers are adequately prepared, and Eaton RESA Consultants are working with each district to promote implementation with fidelity. In addition, in 31 Counselors and Social Workers attended a training designed specifically for them to familiarize them with the curriculum and how they may support classroom lessons with teachers. Parenting Education Parenting Education, available through PPS, offered two research-based parenting programs in In addition, PPS coordinates the development of yearly Parent Education Directory for Clinton, Eaton, and Ingham Counties that offers an extensive list of parent education opportunities throughout the tri-county area. This directory is distributed widely to schools, churches, and human service agencies. PAL Peer Assistance and Leadership PAL is a middle and high school prevention research-based program that trains students so that they can provide direct service to their peers in their home school buildings. The program is currently implemented in 14 middle and 15 high schools throughout the tri-county area. All newly trained PALs reported significant increases in their knowledge, attitudes, and skills used as peer leaders. Nonviolent Crisis Intervention Nonviolent Crisis Intervention Verbal and Physical De-escalation Skills workshops were conducted for 85 school and agency staff in Eaton County to build skills to assist them in resolving conflict. Facilitators are certified, trainings area conducted with fidelity, and pre-and post-test evaluations indicate very positive attitudes and knowledge gains. Schools are invited to participate in annual team trainings and re-certification trainings, or they may schedule their own district training onsite. Twenty-two schools participated during There were a total of participants in the training center offerings. Suicide Prevention addresses teen depression and suicidal ideation by supporting the

implementation of the evidence based Signs of Suicide SOS Program in Eaton County middle and high Schools. In , 1, Eaton County Middle or High School youth participated in the program in their schools. Youth Mental Health First Aid Training was also offered to school employees, parents, and community members who interact with youth with 41 participants attending trainings. In addition, over 3, Eaton County Mental Health Directories were printed and distributed to schools, physician practices, businesses, and human service agencies to assist in referrals for mental health services. Stepping Up Together was implemented to engage expectant and parenting teen mothers, teen fathers, and their families students and their families referred to the Truancy Intervention program Stepping Up Together parenting teen

## Chapter 2 : Eaton Annual Report

*Annual Report Eaton is a power management company with sales of \$ billion. We provide energy-efficient solutions that help our customers effectively manage electrical, hydraulic and mechanical power more efficiently, safely and sustainably.*

Animate Rotate 1 Solving construction industry hazards. Smart technology enhances safety while reducing costly downtime and dangerous maintenance operations. Eaton transmissions provide drivers with the confidence to concentrate on the road ahead. Safeguarding people and the environment with innovation. The global workforce is expected to number 3. Across the markets we serve, our customers demand solutions that protect their people, equipment and the environment. Safer people, safer places. The threat is real. And it can start with the slip of a wrench. On live equipment, a worker can accidentally unleash the explosive energy of an arc flash. Reaching 36, degrees Fahrenheit within milliseconds, an arc flash can cause power loss, equipment damage, personal injury and even death. Our new Arcon arc fault protection system, which uses fiber optic cable and logic modules to detect and extinguish an arc flash in less than two milliseconds, virtually eliminates risk of personal injury and minimizes switchgear damage. Valero Energy makes personnel safety a top priority. The fastest subway line in Beijing optimizes safety and reliability. Intelligent solutions that improve workplace safety. When a natural disaster or catastrophe strikes, communication is critical. With one click, a facility manager can launch messages across the 1. Working with Zoomlion, Eaton developed a customized compact electrical control panel engineered to protect against overloads and short circuits while safely managing power for the entire installation. German manufacturer increases productivity, maneuverability and safety with innovative steering solution. Solutions serving people and the environment. Smart enterprises understand that meeting safety and sustainability goals represents an opportunity to innovate. After two years of testing, we delivered special covers and light filters on more than 20, fluorescent units. The lights provide enough illumination for Gorgon plant personnel to work safely, but are also the right color spectrum to allow the turtle hatchlings to orient themselves and migrate safely to the sea. A South Florida wastewater treatment facility will use urban waste –including fats and oil collected from restaurants–to create energy, reducing its energy consumption by 30 percent. Online Extras Recycling water lost during production back into the manufacturing process. Wildlife-friendly utility pole solution helps reduce one of the leading causes of power outages. Engineering a safer world. RWE, a leading supplier of electricity and gas in Europe, chose our Arcon fault protection system to help avoid arc flash accidents. Liebherr Group excavator operators can maneuver safely in tight spaces–and increase productivity–with our electro-hydraulic steering system.

**Chapter 3 : Eaton Blackout Tracker**

*Eaton is a power management company with sales of \$ billion. Eaton provides energy-efficient solutions that help our customers effectively manage electrical, hydraulic and mechanical power more efficiently, safely and sustainably.*

Part I Item 1. The Company provides energy-efficient solutions that help its customers effectively manage electrical, hydraulic and mechanical power more efficiently, safely and sustainably. Eaton has approximately , employees in over 60 countries and sells products to customers in more than countries. Eaton electronically files or furnishes reports pursuant to Section 13 a or 15 d of the Securities Exchange Act of Exchange Act to the United States Securities and Exchange Commission SEC , including annual reports on Form K, quarterly reports on Form Q, current reports on Form 8-K, and proxy and information statements, as well as any amendments to those reports. Cooper was a diversified global manufacturer of electrical products and systems, with brands including Bussmann electrical and electronic fuses; Crouse-Hinds and CEAG explosion-proof electrical equipment; Halo and Metalux lighting fixtures; and Kyle and McGraw-Edison power systems products. For segment reporting purposes, Cooper has been included within the Electrical Products and the Electrical Systems and Services business segments. Additional information related to the acquisition of Cooper and business segments is presented in Note 2 and Note 14, respectively, of the Notes to the Consolidated Financial Statements. Business Segment Information Information by business segment and geographic region regarding principal products, principal markets, methods of distribution, net sales, operating profit and assets is presented in Note 14 of the Notes to the Consolidated Financial Statements. Electrical Products and Electrical Systems and Services Principal methods of competition in these segments are performance of products and systems, technology, customer service and support, and price. Eaton has a strong competitive position in these segments and, with respect to many products, is considered among the market leaders. In normal economic cycles, sales of these segments are historically lower in the first quarter and higher in the third and fourth quarters of a year. Eaton has a strong competitive position in this segment and, with respect to many products, is considered among the market leaders. Sales of this segment are historically higher in the first and second quarters and lower in the third and fourth quarters of the year. Aerospace Principal methods of competition in this segment are total cost of ownership, product and system performance, quality, design engineering capabilities, and timely delivery. Eaton has a strong competitive position in this segment and, with respect to many products and platforms, is considered among the market leaders. Vehicle Principal methods of competition in this segment are product performance, technology, global service, and price. Materials are purchased in various forms, such as extrusions, castings, powder metal, metal sheets and strips, forging billets, bar stock, and plastic pellets. Raw materials, as well as parts and other components, are purchased from many suppliers, although there are limited sources of supply for electrical core steel and insulating fluids. Under normal circumstances, the Company has no difficulty obtaining its raw materials. In , Eaton maintained appropriate levels of inventory to prevent shortages and did not experience any availability constraints. Patents and Trademarks Eaton considers its intellectual property, including patents, trade names and trademarks, to be of significant value to its business as a whole. Eaton develops and acquires new intellectual property on an ongoing basis and considers all of its intellectual property to be valuable. Order Backlog A significant portion of open orders placed with Eaton are by original equipment manufacturers or distributors. These open orders are not considered firm as they have been historically subject to month-to-month releases by customers. In measuring backlog orders, only the amount of orders to which customers are firmly committed are included. Backlog should not be relied upon as being indicative of results of operations for future periods. Eaton continues to modify processes on an ongoing, regular basis in order to reduce the impact on the environment, including the reduction or elimination of certain chemicals used in, and wastes generated from, operations. Compliance with laws that have been enacted or adopted regulating the discharge of materials into the environment, or otherwise relating to the protection of the environment, are not expected to have a material adverse effect upon earnings or the competitive position of the Company. Eaton may not realize all of the anticipated benefits from the acquisition of Cooper or those benefits may take longer

to realize than expected. The integration process may disrupt the businesses and, if implemented ineffectively, would preclude realization of the full benefits expected. The difficulties of combining the operations of the companies include, among others: Volatility of end markets that Eaton serves. Profitability can be negatively impacted by volatility in the end markets that Eaton serves. The Company has undertaken measures to reduce the impact of this volatility through diversification of markets it serves and expansion of geographic regions in which it operates. Future downturns in any of the markets could adversely affect revenues, operating results, and profitability. Eaton may experience difficulties or delays in the research, development, production, or marketing of new products and services which may prevent Eaton from recouping or realizing a return on the investments required to bring new products and services to market. Eaton depends on the continued services and performance of key executives, senior management, and skilled personnel, particularly professionals with experience in its industry and business. Eaton cannot be certain that any of these individuals will continue his or her employment with the Company. A lengthy period of time is required to hire and develop replacement personnel when skilled personnel depart. Eaton manages businesses with manufacturing facilities worldwide. Some of these conditions are more likely in certain geographic regions in which Eaton operates. Any such disruption could cause delays in shipments of products and the loss of sales and customers, and insurance proceeds may not adequately compensate for losses. If Eaton is unable to protect its information technology infrastructure against service interruptions, data corruption, cyber-based attacks or network security breaches, operations could be disrupted or data confidentiality lost.

Chapter 4 : Eaton Corporation - calendrierdelascience.com

*Eaton Corporation plc (Eaton or the Company) is a power management company with net sales of \$ billion. The Company provides energy-efficient solutions that help its customers effectively manage electrical, hydraulic and mechanical power more efficiently, safely and sustainably.*

Equation To Our Shareholders: With more than a century of experience to guide us, Eaton has proven once again to be strong, agile and confident as we faced the daunting challenges of . Despite continued slow global growth, the fourth quarter collapse in oil prices and international currency volatility, we set several performance records in . Your Eaton team delivered strong results in through product and process innovation and a laser focus on continuous improvement. We remain intent on our mission to help our global customers solve their most demanding power challenges. In solving these challenges, we take full advantage of the multiplier effect of our electrical, mechanical and hydraulic technologies and, most importantly, our people. We take full advantage of the multiplier effect of our electrical, mechanical and hydraulic technologies and, most importantly, our people. Delivering record performance in challenging times. Like many companies, we entered the year anticipating a modest upturn in our end markets—only to experience even slower growing markets than we anticipated. Our Eaton teams did an extraordinary job of focusing on what they could control—leading to record performance on several fronts. We finished the year on a strong note, with 5 percent organic growth in the fourth quarter—our strongest since . We raised our dividend 17 percent in February and another 12 percent in February , maintaining our dividend yield among the highest within our peer group. We strengthened our commitment to sustainability by reducing emissions and our environmental footprint in waste to landfill and water consumption, while expanding efforts to build safer and healthier workplaces and communities. We improved the safety of our facilities and our work practices—reducing recordable incidents by 15 percent from the previous year. In , Eaton stock set new record highs with the value of our stock and dividends growing by 44 percent. Fortunately, as I write this letter, our stock price in has rebounded 7 percent. And, when viewed over the long term, from through the middle of February , Eaton stock has delivered a strong 14 percent compounded annual total shareholder return. At Eaton, we believe these conditions are unlikely to change. During , our strategic approach delivered noteworthy results: While investors know that our revenues are split approximately 50 percent in the U. We reduced our historical earnings volatility through the economic cycle by expanding our span of businesses and end markets. That accelerator has been, and will continue to be in and , our successful integration of Cooper Industries. We re-examined traditional ways of doing business and identified new approaches to unlock value in our businesses, regions and functions while opening the door for even further constructive and creative change. The extraordinary scope of imaginative ideas and approaches that emerged was just what we hoped to see. And, many of these new ideas are already in place and creating value for Eaton. Among our operating highlights for . What a year for our electrical businesses! We are particularly proud of our broad collection of new LED lighting products, with LED sales comprising more than 50 percent of our total fourth quarter lighting sales. Our hydraulics business faced the most challenging end-market conditions of any of our businesses during . Battling the headwinds of weak global agricultural and mining equipment production, along with the continued downturn in Chinese construction equipment, our hydraulics business achieved 2 percent revenue growth, excluding foreign exchange. This business had a terrific year, growing revenues by 8 percent, excluding foreign exchange and the two divestitures. Aerospace achieved strategic platform wins, including a next-generation widebody aircraft engine and the MA Chinese regional turboprop. As another important achievement, our aftermarket aerospace bookings took a positive turn this year. Both light vehicle and commercial vehicle markets were strong in the U. With solutions that enhance fuel economy, emissions reduction and safety, customers around the world continue to choose Eaton vehicle solutions. We were particularly delighted to introduce our new lines of heavy-duty and medium-duty transmissions for commercial vehicles. Multiplying profits and performance in . Riding on strong momentum from the second half of , we have set the stage for outstanding performance in , despite slow global growth. Achieving this is

all the more challenging given the combined impact of anticipated currency devaluation and a higher tax rate. We are well on our way to paying off our acquisition debt, having concluded much of the work to successfully integrate the Cooper acquisition and ready to chart our next steps to create value for shareholders. Join me in recognizing the achievements of our global team, now , strong. We are proud to live those values each and every day and prepared to make this annual pledge to our shareholders: Eaton is committed to Doing Business Right! On behalf of our entire team, thank you for your continued support.

**Chapter 5 : Community Involvement | Eaton Annual Report**

*George S. Barrett 1, 3 Chairman and Chief Executive Officer, Cardinal Health, Columbus, Ohio, a health care services company. Todd M. Bluedorn 1, 3 Chief Executive Officer, Lennox International Inc., Richardson, Texas, a global provider of climate control solutions for heating, air conditioning and refrigeration markets.*

Amounts are in millions unless indicated otherwise per share data assume dilution. The Company provides energy-efficient solutions that help its customers effectively manage electrical, hydraulic and mechanical power more efficiently, safely and sustainably. Eaton has approximately , employees in over 60 countries and sells products to customers in more than countries. The consolidated financial statements of the Company have been prepared in accordance with generally accepted accounting principles in the United States. Preparation of the consolidated financial statements requires management to make estimates and assumptions that affect amounts reported in the consolidated financial statements and notes. Actual results could differ from these estimates. Management has evaluated subsequent events through the date the consolidated financial statements were filed with the Securities Exchange Commission. The consolidated financial statements include the accounts of Eaton and all subsidiaries and other entities it controls. Intercompany transactions and balances have been eliminated. Equity investments are evaluated for impairment whenever events or circumstances indicate the book value of the investment exceeds fair value. An impairment would exist if there is an other-than-temporary decline in value. Eaton does not have off-balance sheet arrangements or financings with unconsolidated entities. In the ordinary course of business, the Company leases certain real properties and equipment, as described in Note 7. The functional currency for most subsidiaries is their local currency. Financial statements for these subsidiaries are translated at year-end exchange rates as to assets and liabilities and weighted-average exchange rates as to revenues and expenses. The resulting translation adjustments are recognized in Accumulated other comprehensive loss. Certain prior year amounts have been reclassified to conform to the current year presentation. Revenue Recognition Sales of products are recognized when a sales agreement is in place, products have been shipped to unaffiliated customers and title has transferred in accordance with shipping terms, the selling price is fixed and determinable and collectability is reasonably assured, all significant related acts of performance have been completed, and no other significant uncertainties exist. Shipping and handling costs billed to customers are included in Net sales and the related costs in Cost of products sold. Although the majority of the sales agreements contain standard terms and conditions, there are agreements that contain multiple elements or non-standard terms and conditions. As a result, judgment is required to determine the appropriate accounting, including whether the deliverables specified in these agreements should be treated as separate units of accounting for recognition purposes, and, if so, how the sales price should be allocated among the elements and when to recognize sales for each element. For delivered elements, sales generally are recognized only when the delivered elements have standalone value and there are no uncertainties regarding customer acceptance. Sales for service contracts generally are recognized as the services are provided. Eaton records reductions to revenue for customer and distributor incentives, primarily comprised of rebates, at the time of the initial sale. Rebates are estimated based on sales terms, historical experience, trend analysis, and projected market conditions in the various markets served. The rebate programs offered vary across businesses due to the numerous markets Eaton serves, but the most common incentives relate to amounts paid or credited to customers for achieving defined volume levels. Goodwill and Indefinite Life Intangible Assets Goodwill is evaluated annually for impairment as of July 1 using either a quantitative or qualitative analysis. Goodwill is assigned to each operating segment, as this represents the lowest level that constitutes a business and is the level at which management regularly reviews the operating results. The Company performs a quantitative analysis using a discounted cash flow model and other valuation techniques, but may elect to perform a qualitative analysis. Additionally, goodwill and indefinite life intangible assets are evaluated for impairment whenever events or circumstances indicate there may be a possible permanent loss of value. Goodwill impairment testing for was performed using a qualitative analysis, which is performed by assessing certain trends and factors, including projected market



outlook and growth rates, forecasted and actual sales and operating profit margins, discount rates, industry data, and other relevant qualitative factors. These trends and factors are compared to, and based on, the assumptions used in the most recent quantitative assessment. The results of the qualitative analysis did not indicate a need to perform a quantitative analysis. Goodwill impairment testing for was performed using a quantitative analysis under which the fair value for each reporting unit was estimated using a discounted cash flow model, which considered forecasted cash flows discounted at an estimated weighted-average cost of capital. The weighted-average cost of capital is an estimate of the overall after-tax rate of return required by equity and debt market holders of a business enterprise. These analyses require the exercise of significant judgments, including judgments about appropriate discount rates, perpetual growth rates and the timing of expected future cash flows of the respective reporting unit. Sensitivity analyses were performed in order to assess the reasonableness of the assumptions and the resulting estimated fair values. Indefinite life intangible assets consist of trademarks. They are evaluated annually for impairment as of July 1 using either a quantitative or qualitative analysis to determine whether their fair values exceed their respective carrying amounts. Indefinite life intangible asset impairment testing for and was performed using a quantitative analysis. The Company determines the fair value of these assets using a royalty relief methodology similar to that employed when the associated assets were acquired, but using updated estimates of future sales, cash flows and profitability. For and , the fair value of indefinite lived intangible assets substantially exceeded the respective carrying value. For additional information about goodwill and other intangible assets, see Note 4. Other Long-Lived Assets Depreciation and amortization for property, plant and equipment, and intangible assets subject to amortization, are generally computed by the straight-line method and included in Cost of products sold, Selling and administrative expense, and Research and development expense, as appropriate. Cost of buildings are depreciated generally over 40 years and machinery and equipment over 3 to 10 years. At December 31, , the weighted-average amortization period for intangible assets subject to amortization was 17 years for patents and technology, primarily as a result of the long life of aircraft platforms; 17 years for customer relationships; and 16 years for trademarks. Software is amortized up to a maximum life of 10 years. Other long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate the carrying amount may not be recoverable. Upon indications of impairment, assets and liabilities are grouped at the lowest level for which identifiable cash flows are largely independent of the cash flows of other assets and liabilities. The asset group would be considered impaired when the estimated future net undiscounted cash flows generated by the asset group are less than its carrying value. Determining asset groups and underlying cash flows requires the use of significant judgment. Retirement Benefits Plans For the principal pension plans in the United States, Canada, Puerto Rico and the United Kingdom, the Company uses a market-related value of plan assets to calculate the expected return on assets used to determine net periodic benefit costs. The market-related value of plan assets is a calculated value that recognizes changes in the fair value of plan assets over a five year period. All other plans use fair value of plan assets. Net actuarial gains or losses are amortized to expense on a plan-by-plan basis when they exceed the accounting corridor. Gains or losses outside of the corridor are subject to amortization over an average employee future service period that differs by plan, but is approximately 13 years on a weighted average basis. Warranty Accruals Product warranty accruals are established at the time the related sale is recognized through a charge to Cost of products sold. Warranty accrual estimates are based primarily on historical warranty claim experience and specific customer contracts. Provisions for warranty accruals are comprised of basic warranties for products sold, as well as accruals for product recalls and other events when they are known and estimable. See Note 7 for additional information about warranty accruals. Asset Retirement Obligations A conditional asset retirement obligation is recognized at fair value when incurred if the fair value of the liability can be reasonably estimated. Uncertainty about the timing or method of settlement of a conditional asset retirement obligation would be considered in the measurement of the liability when sufficient information exists. Eaton believes that for substantially all of its asset retirement obligations, there is an indeterminate settlement date because the range of time over which the Company may settle the obligation is unknown or cannot be estimated. A liability for these obligations will be recognized when sufficient information is available to estimate fair value. Income Taxes Deferred income tax

assets and liabilities are determined based on the difference between the financial statement and tax basis of the respective assets and liabilities, using enacted tax rates in effect for the year when the differences are expected to reverse. Deferred income tax assets are recognized for income tax loss carryforwards and income tax credit carryforwards. Judgment is required in determining and evaluating income tax provisions and valuation allowances for deferred income tax assets. Eaton recognizes the income tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities, based on the technical merits of the position. Eaton evaluates and adjusts these accruals based on changing facts and circumstances. Eaton recognizes interest and penalties related to unrecognized income tax benefits in the provision for income tax expense. Penalties on unrecognized income tax benefits have been accrued for jurisdictions where penalties are automatically applied to any deficiency, regardless of the merit of the position. For additional information about income taxes, see Note 8. Equity-Based Compensation Eaton recognizes equity-based compensation expense based on the grant date fair value of the award over the period during which an employee is required to provide service in exchange for the award. The RSUs entitle the holder to receive one ordinary share for each RSU upon vesting, generally over three or four years. RSAs are issued and outstanding at the time of grant, but remain subject to forfeiture until vested, generally over three or four years. Stock options are granted with an exercise price equal to the closing market price of Eaton ordinary shares on the date of grant. The fair value of stock options is determined using a Black-Scholes option-pricing model, which incorporates assumptions regarding the expected volatility, the expected option life, the risk-free interest rate, and the expected dividend yield. See Note 10 for additional information about equity-based compensation. Derivative Financial Instruments and Hedging Activities Eaton uses derivative financial instruments to manage the exposure to the volatility in raw material costs, currency, and interest rates on certain debt. These instruments are marked to fair value in the accompanying Consolidated Balance Sheets. Changes in the fair value of derivative assets or liabilities i. For those instruments that qualify for hedge accounting, Eaton designates the hedging instrument, based upon the exposure being hedged, as a cash flow hedge, a fair value hedge, or a hedge of a net investment in a foreign operation. Changes in fair value of these instruments that do not qualify for hedge accounting are recognized immediately in net income. See Note 12 for additional information about hedges and derivative financial instruments. Under ASU , a company will recognize revenue when it transfers the control of promised goods or services to customers in an amount that reflects the consideration which the company expects to collect in exchange for those goods or services. ASU will require additional disclosures in the notes to the consolidated financial statements and is effective for annual and interim reporting periods beginning after December 15, Eaton is evaluating the impact of ASU and an estimate of the impact to the consolidated financial statements cannot be made at this time. The Consolidated Statements of Income include the results of these businesses from the dates of the transactions or formation. Cooper was a diversified global manufacturer of electrical products and systems, with brands including Bussmann electrical and electronic fuses; Crouse-Hinds and CEAG explosion-proof electrical equipment; Halo and Metalux lighting fixtures; and Kyle and McGraw-Edison power systems products. For segment reporting purposes, Cooper has been included in Electrical Products and Electrical Systems and Services business segments. See Note 14 for additional information about business segments. Cooper shares outstanding as of November 30,

## Chapter 6 : Safety | Eaton Annual Report

*The Board of Directors and Shareholders of Eaton Corporation plc. We have audited the accompanying consolidated balance sheets of Eaton Corporation plc ("the Company") as of December 31, and , and the related consolidated statements of income, comprehensive income, shareholders' equity and cash flows for each of the three years in the period ended December 31,*

## Chapter 7 : Letter to Shareholders | Eaton Annual Report

*The Board of Directors and Shareholders of Eaton Corporation plc. We have audited Eaton Corporation plc's ("the Company") internal control over financial reporting as of December 31, , based on criteria established in Internal Control - Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission ( Framework) (the COSO criteria).*

### Chapter 8 : Sustainability Overview | Eaton Annual Report

*4 Annual Report Fiscal was a year of transition and investment for Eaton Vance. We completed a leadership change in the equity group of Eaton.*

### Chapter 9 : Annual Report by Eaton RESA - Issuu

*The Annual Report on Form K and other public financial reports also are available on Eaton's website at [calendrierdelascience.com](http://calendrierdelascience.com) Annual Certifications The most recent certifications required by Section of the Sarbanes-Oxley Act of were filed as Exhibits and to Eaton's Annual Report on Form K for*