

Bühler UK – Tax Strategy

This document is produced in compliance with the requirements of Finance Act 2016 Schedule 19 for the financial year ending 31 December 2021. We confirm that this strategy applies to the following UK companies:

- Bühler UK Holdings Ltd., London
- Bühler UK Ltd., London
- Control Design and Development Ltd., Peterborough

Our business has a strong focus on sustainability and corporate responsibility, and we see responsible administration and payment of taxation as an integral part of our business. This approach is in alignment with the legal compliance and communication guidelines as set out in our group Code of Conduct.

Our overall tax strategy is to

- Comply with laws and regulations on an international and national level as well as with internal directives relating to tax law compliance.
- Maintain a relationship with the tax authorities based on corporate integrity.
- Manage the tax compliance processes and tax governance procedures with diligence and care in a manner in which tax risks and opportunities are duly considered, particularly in respect of major or complex business decisions, for example restructurings or acquisitions.
- Operate in an environment where we consider tax in the context of commercial rationale, substance and business purposes.
- Adhere to the OECD arm's length principle in transfer pricing matters.
- Seek to utilize available tax incentives and reliefs while ensuring that these reliefs are applied in consistence with the intent of the government's policy.

Risk management and governance arrangements in relation to UK taxation

We strive to manage our tax affairs in a transparent and compliant manner with tax legislation and recognize that managing tax compliance is increasingly complex. Our risk management structure is set up to ensure:

- The directors understand the importance of tax compliance and how it is achieved.
- The business collaborates with the finance/tax function on a regular basis as well as for specific business projects and initiatives.
- The individuals tasked with the operation of our finance/tax function provide the business functions with appropriate guidance regarding the way our business manages its tax risk.
- The business propagates a positive view towards tax compliance and the importance of meeting our obligations.

We keep under assessment how we meet our tax obligations (which includes seeking external tax advice on a case-by-case basis, investing in tax training of our staff in an increasingly complex

environment) and how we manage our relationship with the tax authorities in the jurisdictions in which we operate.

Tax planning so far as affecting UK taxation

Overall, we undertake tax planning as part of our business strategy. Our tax planning aims to support the commercial needs of the business by ensuring that the decisions are taken in a tax efficient manner whilst remaining compliant with all relevant laws and regulations. We do not undertake tax planning that does not reflect and follow the commercial reality of our business.

The finance/tax function is involved in commercial decision-making processes and provides pertinent input into business initiatives to ensure a proper understanding of significant tax consequences of a decision made.

On a transactional basis, external tax advice may be sought to support our decision-making process to assess the tax consequences adequately.

Attitude towards risk

The Audit Committee reviews and challenges where necessary the tax strategy we pursue (including individual strategic tax topics) with regard to its consistency with the core values promoted by the group, for example compliance with tax legislation.

We understand the importance of tax in a wider context of business decisions and seek to ensure that tax is considered adequately in the business decision-making process.

Approach towards dealings with HMRC

In our dealings with HMRC, we focus on timely tax compliance, for example meeting relevant tax filing deadlines.

We conduct ourselves in relation to HMRC in an open, collaborative and professional manner, for example dealing with queries and information requests in a clear and constructive way and exchanging views on the interpretation of relevant legislation. Where we believe it appropriate, we also seek the services of professional tax advisers in liaising with HMRC on our belief.