B. Braun Medical Ltd.
Thorncliffe Park
Sheffield
S35 2PW
Tel: 0114 225 9000
Fax: 0114 225 9111

TAX STRATEGY FOR B. BRAUN COMPANIES IN THE UK FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

The B. Braun vision is to protect and improve the health of people around the world. Our mission is to develop effective solutions and guiding standards for the healthcare system in a constructive dialogue with our customers and partners.

In accordance with our Code of Conduct which governs our global compliance management system, B. Braun companies in the UK aim to comply with and respect the laws and regulations of the jurisdictions within which we operate. Further information about our Code of Conduct can be found in our Sustainability Report.

B. Braun entities in the UK are subject to a wide range of UK taxes which include corporation tax, VAT, employment taxes, business rates and import duties. This UK Tax Strategy applies to all B. Braun companies in the UK and has been developed in compliance with Paragraph 19 (2) Schedule 19 of the UK Finance Act 2016, which requires UK sub-groups of large foreign groups to publish their UK Tax Strategy.

TAX RISK MANAGEMENT, GOVERNANCE AND OVERSIGHT

B. Braun companies in the UK are committed to complying with their UK tax obligations and to operating within the global Code of Conduct.

Day to day responsibility for managing B. Braun companies in the UKs' tax risks lies within the UK finance function with support when required from the global tax team. The UK Finance Director is the primary point of contact with Her Majesty's Revenue and Customs (HMRC) for B. Braun companies in the UKs' tax matters which are ultimately overseen and approved by the main board. We will seek appropriate external advice if we believe that there is potential for uncertainty or complexity in our UK tax risk. We are committed to complying with tax law and practice in the UK.

TAX PLANNING AND LEVEL OF TAX RISK

We will only engage in tax planning that directly supports our commercial activities and where legitimate tax incentives, exemptions and reliefs are offered by the UK Government. Any tax planning undertaken will have regard to the UK Group's wider vision and strategy of creating long-term sustainable growth whilst obeying all applicable laws and regulations. We will seek to minimise uncertainty, risk or disputes and our attitude towards tax risk is low. Our internal framework and Code of Conduct operate to support compliance with tax laws and regulations in the UK and to ensure we identify, assess and mitigate tax risks.

TRANSPARENT RELATIONSHIPS WITH TAX AUTHORITIES AND REGULATORS

B. Braun companies in the UK seek to cooperate with HMRC with honesty, integrity and transparency in respect of all tax matters. We will work collaboratively and professionally with HMRC wherever possible to resolve disputes or where there is uncertainty in the interpretation of tax laws. B. Braun companies in the UK aim to pay the correct amount of tax in the UK within the required timescales and will seek relief or credits through the appropriate channels when it is reasonable and appropriate to do so.

DECEMBER 2025

INVESTORS IN PEOPLE®
We invest in people Gold

Registered in England No. 2296559