

UK Tax Strategy

Introduction

TAP Biosystems Group Limited, a limited company registered in England and Wales, is a wholly owned subsidiary of Sartorius Stedim Biotech GmbH. This strategy applies to TAP Biosystems Group Limited and the entities listed in Appendix 1, collectively referred to as “Sartorius”.

Sartorius is a leading international technology partner with innovative laboratory instruments and consumables. The Group’s LAB Products & Services Division concentrates on serving the needs of the laboratories performing research and quality control at pharma and biopharma companies and those of academic research institutes. The Bioprocess Solutions Division, with its broad product portfolio focussing on single-use solutions, helps customers to manufacture biotech medications and vaccines safely and efficiently.

Sartorius regards this publication as complying with its duty under paragraph 19(4) and 22 (2) Schedule 19 FA 2016 in its financial year ended 31 December 2025.

Approach to tax risk management and governance

Sartorius’s group processes, policies and governance are designed to identify and mitigate tax risks. Specific tax risk assessments and controls are operated as part of the overall internal control framework.

Processes relating to different taxes are reviewed regularly in order to identify key risks and implement mitigating controls to reduce these risks down to an acceptable low level.

When reviewing tax risks associated with a specific decision or action, Sartorius ensures that the following are considered:

- The legal and fiduciary duties of directors and employees.
- The requirements of any related internal policies or procedures alongside tax legislation, case law and HMRC guidance.
- The maintenance of the Sartorius reputation.
- The tax benefits and impact on the reported result compared to the potential financial costs involved.

Sartorius has a qualified and experienced tax team and independent tax advisors are consulted on a regular basis to ensure we are aware of any legislative changes. Advisors will also be consulted in relation to non-routine transactions.

Approach to tax planning

Sartorius has a low appetite for tax risk or tax planning. We are committed to acting with integrity and transparency on all tax matters and comply fully with relevant tax law, having regard to international standards and recommendations around best tax practice and tax reporting.

As part of its overall decision making and risk assessment process in relation to tax, Sartorius considers reputation, brand, corporate and social responsibilities as well as legal and fiduciary duties of officers, directors and employees.

At all times Sartorius seeks to comply fully with its regulatory and other obligations whilst also optimizing its tax position by taking advantage of all legislated tax reliefs, exemptions and incentives where available and appropriate in the territories it operates.

Sartorius does not enter into transactions where a tax advantage is the main benefit or one of the main benefits.

Level of tax risk we are prepared to accept

Tax risks, both transactional and operational, are considered as part of our broader enterprise-wide risk management process. The business regularly reviews tax risks and controls and our policies and governance framework are designed to ensure compliance with tax laws and regulations both in the UK and internationally, and to ensure that we identify, and then mitigate, any significant tax risks within our business to an acceptable low level.

Sartorius is committed to full compliance with tax return and reporting obligations, paying the right amount of tax at the right time.

Approach towards dealing with HMRC

Sartorius is committed to the principles of openness and transparency in its approach to dealing with HMRC.

We ensure that all tax filings are submitted on a timely basis. Any inadvertent errors in returns and submissions made to HMRC are fully disclosed promptly.

We aim to respond to all lawfully sought information requests in a timely manner and ensure that access is given to all relevant information as requested.

Appendix 1 List of all entities covered by this policy

Essen Bioscience Limited

Sartorius Stedim BioOutsource Limited

Sartorius Stedim Lab Limited

Sartorius Stedim UK Limited

Sartorius Stedim Chromatography Systems Limited

Sartorius UK Limited

TAP Biosystems Group Limited

The Automation Partnership (Cambridge) Limited

Sartorius Albedimedix Limited