

## **EUROFINS UK COMPANIES TAX STRATEGY FOR THE YEAR ENDED 31 DECEMBER 2023**

This UK tax strategy applies to all Eurofins UK entities and its publication is regarded as satisfying the statutory obligation under Paragraph 19(2) Schedule 19 of the UK Finance Act 2016 for all the Eurofins UK entities as of 31 December 2023. The document covers all companies within the UK where the ultimate parent company is Eurofins Scientific SE and has been approved by the boards of the following companies:

Eurofins NSC UK Limited	Eurofins Forensic Services Limited
AQL EMC Limited	Eurofins Genomics Europe DTC - Population Genetics Products & Services Limited
BioSearch NI UK Ltd	Eurofins Genomics UK Limited
DDC UK Services Ltd	Eurofins Integrated Discovery UK Limited
EmpowerDx UK Limited	Eurofins MTS Consumer Product Testing UK Limited
Eurofins Agro Testing UK	Eurofins NDSM Limited
Eurofins Agrosience Services Limited	Eurofins Product Testing Services Limited
Eurofins Agrosience Services UK Holding Limited	Eurofins Product Testing UK Holding Limited
Eurofins Alba Science Limited	Eurofins Professional Scientific Services UK Limited
Eurofins Biopharma Product Testing UK Holding Limited	Eurofins Selcia Limited
Eurofins Biopharma Product Testing UK Limited	Eurofins Sensory and Consumer Research UK Holding Limited
Eurofins BLC Leather Technology Centre Limited	Eurofins Water Hygiene Testing UK Limited
Eurofins Chemtest Limited	Heathrow Dukes Green Real Estate Limited
Eurofins Clinical Diagnostics UK Limited	Linlithgow Bridge Real Estate Limited
Eurofins Clinical Genetics UK Limited	Livingston Cochrane Square Real Estate Limited
Eurofins Clinical Testing UK Holding Limited	MGS Laboratories Limited
Eurofins E&E CML Limited	Needham Market Real Estate Limited
Eurofins Electrical and Electronic UK Limited	Product Perceptions Limited
Eurofins Environment Testing UK Holding Limited	Public Analyst Scientific Services Limited
Eurofins Food Safety Solutions Limited	Sensory Dimensions Ltd
Eurofins Food Testing UK Holding Limited	Tamworth Tungsten Park Real Estate Limited
Eurofins Food Testing UK Limited	Wolverhampton i54 Real Estate Limited

Eurofins' tax policy is to support its businesses by complying with tax law and regulations and mitigating tax risks in the jurisdictions in which we operate.

### **Management of UK tax risks**

Eurofins faces inherent tax risk due to its size, complexity, growth and international operations. The Group implements a system of key procedures and processes for identifying and managing such risk. The Group tries to reduce the level of acquisition risk with initial tax reviews carried out by external tax consultants to ensure this risk is minimized.

Eurofins also has an internal audit department that performs periodic reviews to ensure internal control compliance.

Responsibility for the tax risk in the UK sits with the board of each of the UK affiliates with support and management provided by the UK central service function.

### **Tax governance**

Over the years Eurofins have developed and implemented clear tax policies together with procedures and controls which are overseen by the Chief Financial Officer.

The local tax team work very closely with the Group Head of Tax to ensure the group's tax strategy and supporting policies are carefully implemented. Individuals within the tax team are highly experienced and possess appropriate accountancy qualifications which enables them to perform their responsibilities to the highest level.

**Attitude to tax planning**

The businesses' attitude towards tax planning is to ensure that all activities of the Group are performed in a tax efficient manner while maintaining compliance with current tax legislation and ensure that the correct amount of taxes are paid as and when due.

The Group will obtain external advice where knowledge is lacking or require further clarification due to unknown, uncertain or new types of business transaction.

The Group also utilizes the services of external consultants to provide annual taxation services to ensure business compliance.

**Risk acceptance for UK taxation**

The ultimate holding company has established a centralized function in the UK to manage and ensure compliance to Group procedures and also tax regulations and this includes the management of UK taxation.

**Working with HMRC**

Eurofins operates on the principles of openness and transparency with tax authorities and are committed to maintaining communication with HMRC and other tax authorities in an effort to mitigate disputes and risks.