Sonova Tax Strategy for Sonova Service Center UK Limited

For the year ending 31st March 2026

In accordance with Sonova's Global Code of Conduct[1] and Sonova's Tax Principle [2], Sonova Group strives to maintain the highest standards in complying with laws, rules, regulations, reporting and disclosures requirements. This also applies for tax matters.

Sonova UK Limited is a member of the Sonova Group. This document summarizes the tax strategy of the entire Sonova Group and in particular Sonova UK Limited.

We regard our tax strategy to be compliant with paragraphs 16 of Schedule 19 Finance Act 2016 in terms of content and meeting our responsibility to publish our strategy.

We are committed to a tax strategy that is both open and compliant. As a large group, we recognise the importance to be transparent regarding taxes.

Our business has a strong focus on corporate responsibility, and we see adequate administration and payment of taxes as a responsibility of our business.

This document outlines Sonova UK Limited's approach to taxation with respect to:

- **Commitment to Tax Compliance**
- **Tax Planning**
- **Management of Tax Risks**
- **Engagement with Tax Authorities**

1. Commitment to Tax Compliance

Sonova UK Limited keeps its financial accounts up-to-date, accurate and complete and records all business transactions fully and fairly in accordance with Sonova's Financial Reporting and Accounting Policy.

For Sonova UK Limited, tax compliance means:

- to conduct transactions with Group-internal and external business partners in a tax compliant way;
- to submit tax filings and other disclosures to tax agencies in a timely and accurate way in accordance with applicable regulations; and
- to pay all taxes due on time.

Sonova Headquarters monitors the increasing scope of international regulations e.g. the BEPS (Base Erosion and Profit Shifting) initiatives or EU Directives. Sonova Group is committed to high compliance standards considering all national and international tax aspects. New international compliance parameters are being embraced by Sonova Group and applied in an expedited way.

Ultimate governance responsibility and accountability for all tax matters rest with the Board of Directors Sonova UK Limited. The Directors have delegated day to day responsibility for the management of taxes to […], who aligns with […] and Corporate Tax on the UK tax affairs and risks arising throughout the year.

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1 *Sonova Code of Conduct*
2 *Tax Principles*

2. Tax Planning

Pursuant to Sonova's Global Code of Conduct and Sonova's Tax Principle, Sonova structures business transactions - including the flow of goods - based on commercial rationale and business reasoning that are in accordance with applicable tax laws and regulations.

Sonova UK Limited operating business is structured in compliance with applicable tax regulations. If there are multiple options which provide equivalent business solutions and which comply with all applicable laws, the most tax efficient approach is suggested provided that they do not adversely impact the reputation of Sonova Group.

Sonova Group and Sonova UK Limited do not make use of off-shore or other artificial structures disconnected from the actual business needs.

3. Management of Tax Risks

Through an established system of internal accounting controls, Sonova UK Limited follows applicable standards and robust internal processes and controls to identify, evaluate, manage and report tax risks.

If the application of tax law is unclear, requires interpretation, or is beyond Sonova UK Limited internal expertise, tax advice shall be obtained from external advisors.

Sonova UK Limited is convinced that tax risks are best prevented by promoting tax knowledge and awareness and preventing unnecessary disputes by fostering an open and collaborative attitude towards tax authorities, government officials and other third parties. For this reason, Sonova UK Limited maintains open and collaborative conduct with the tax authorities and governmental bodies.

4. Engagement with Tax Administrations (HMRC)

Sonova UK Limited cultivates an open, proactive and cooperative attitude towards the tax administration (HMRC).

Sonova UK Limited is committed to making fair, accurate and timely disclosures in correspondence and tax returns, to responding to queries in a timely manner and to providing all relevant information to enable tax authorities to carry out their review.