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JENOPTIK GROUP | Tax compliance

JENOPTIK UK Ltd. | Tax Strategy for the United Kingdom

Jenoptik UK is part of JENOPTIK Smart Mobility Solutions, a globally operating technology group whose business is primarily based on photonic and optical technologies.

1 Introduction tax compliance JENOPTIK GROUP

The Jenoptik Group pursues the strategic and organisational objective of correctly applying the tax laws and fulfilling all tax liabilities according to the law.

The Jenoptik Group only achieves its tax objectives through legally permissible means. The primary objective of the Jenoptik Group is, therefore, compliance with all national and international tax regulations.

Infringements against the relevant provisions will not be tolerated by the management and will incur sanctions according to labour and employment laws.

2 Tax strategy JENOPTIK UK Ltd.

This document sets out the approach to tax governance and compliance in the United Kingdom, ensuring that we meet the requirements under paragraph 19 (2) and 22 (2) Schedule 19 of the UK Finance Act 2016.

Our company is committed to fulfilling its tax obligations responsibly, transparently, and ethically. This strategy covers all UK taxes, including corporate tax, VAT, employment taxes, and other applicable taxes. It reflects the company's overall business values, aligning tax compliance with our broader commitment to good corporate governance and sustainability.

3 Approach to Tax Governance and Risk Management

We aim to meet our tax obligations accurately, timely, and in full. Our approach to tax governance includes:

- **Risk Management:** We regularly identify, assess, and manage tax risks. This includes maintaining a detailed understanding of tax legislation and monitoring changes that may impact our obligations.
- **Expert Oversight:** Tax matters are reviewed by qualified in-house professionals and complex issues are referred to external advisors when necessary to ensure accuracy and compliance.



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- **Governance:** The company's leadership oversees this tax strategy and incorporates it into decision-making processes. Internal audits and external evaluations are conducted periodically to maintain high standards of governance.

4 Attitude Towards Tax Planning

Our tax planning seeks to support efficient economic decision-making while adhering to legal requirements. We do not engage in aggressive tax planning or structures designed solely for tax minimization.

5 Transparent Engagement with Tax Authorities

We maintain an open and constructive relationship with HMRC. This involves clear communication, providing all relevant information, and proactively resolving uncertainties. We aim to avoid disputes and ensure the timely resolution of all tax matters.

We also want to contribute positively to the economy by complying with the letter and spirit of the law, fostering a collaborative relationship with HMRC, and ensuring that tax matters are integrated into our wider financial and operational decision-making.

6 Responsibility and Oversight

The company's leadership is responsible for the tax strategy and ensuring its implementation. Tax risks and management are regularly reviewed, and the strategy is evaluated annually. We also invest in training our staff on financial and tax matters to ensure ongoing compliance.

This document is effective for the financial year ending 31 December 2024 and will be reviewed annually and updated as necessary.