

## **TrellisWare UK Limited Tax Strategy**

In compliance with its duty under paragraph 19(2) to Schedule 19 of the Finance Act 2016, TrellisWare UK Limited (the Company) is publishing its tax strategy for the year ended 31 March 2026. TrellisWare UK Ltd. is a wholly owned subsidiary of TrellisWare Technologies, Inc. and is incorporated under the Registrar of Companies for England and Wales. The Company's principal activity is the provision of military radios.

This statement sets out the Company's policy and approach to conducting our UK tax affairs. It is made available to all TrellisWare UK Ltd. stakeholders and will be reviewed and republished annually.

The Company's UK tax affairs are managed in accordance with the following principles:

### **Approach to Tax and Commitment to Compliance**

We intend to fulfil our tax obligations in accordance with UK tax law and practice. Our commitment to compliance means that appropriate arrangements are in place to calculate accurately our tax liabilities so we can ensure we pay the right amount of tax in the right place at the right time.

### **Tax Planning**

In structuring our business activities, we consider (along with other relevant factors) tax laws in all the countries in which we operate. Any tax planning undertaken will have commercial and economic substance and will consider the potential impact on our reputation and our values as a responsible business. We have not nor will not put in place arrangements that are artificial.

### **Risk Management and Governance**

The Company adopts a conservative approach to UK tax risk management, driven by our policy to be a good "corporate citizen". We are committed to complying with the spirit and letter of UK tax laws and regulations. Given the complexities surrounding tax obligations, uncertainties will inevitably arise on occasion in relation to the interpretation of tax law and compliance obligations. We seek to identify, evaluate, manage, and monitor these risks to ensure we comply with our legal obligations and our commitment to being a responsible business. From time to time, advice from professional advisors is sought in specialist areas of tax to obtain comfort with respect to more complex transactions.

The governance of our arrangements in relation to UK taxation is under the day-to-day management of TrellisWare Technologies Inc.'s Senior Accounting Officer (SAO).

### **Relationship with HMRC**

We will engage with HMRC, with honesty, integrity, respect, and fairness in a spirit of co-operative compliance. We seek to be open and collaborative with HMRC, providing them, as required in these discussions, relevant information and acting in a courteous and timely manner.

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