



UNITED KINGDOM TAX STRATEGY

This page sets out the United Kingdom (UK) tax strategy for the SPX FLOW UK entities for the financial year ended 31 December 2025. The main aim of the strategy is to manage efficiently the tax costs to the Group of doing business whilst complying fully with all tax laws applicable.

The strategy refers to taxes and duties in the UK which include:

- All corporate income taxes;
- Indirect taxes (VAT (Value Added Tax), Stamp Duty Land Tax);
- Employment taxes (PAYE/National Insurance/Construction Industry Scheme);
- Other applicable tax matters.

Background

The UK resident SPX FLOW entities are part of a multinational group. The UK subgroup comprises of nine companies, with a shared service centre in Manchester as well as small business operations in Sywell (formerly Kettering). The business operations in the UK consist of the provision of HR (Human Resources), customer and payroll services to group companies and as a distributor of process solutions operating in the UK and through various European sales branches. As part of the business operations, the UK companies perform cross-border transactions with fellow group companies, and we are committed to ensuring that our transfer prices accurately reflect where value is created.

The SPX FLOW Tax Team

SPX FLOW's tax team is part of the Global Finance Team. Our Vice President of Taxes, based in Charlotte, leads a global team of approximately 15 people with specific geographical and technical responsibilities, including specialists in indirect taxes. The UK tax team consists of one indirect tax specialist reporting to the Head of Indirect Taxes based in Evreux, France, and one corporate tax professional, reporting directly to the Vice President of Taxes based at the Charlotte headquarters. Our Code of Business Conduct sets out the standard of behaviour to which we expect all employees to adhere, and it applies in the same way to taxation issues.

Governance and tax risk management

Group policy

SPX FLOW takes a low-risk approach to corporate governance and this general approach influences the Group's tax risk management. We

understand the importance of tax in the wider context of business decisions. We have processes in place to ensure that the tax function provides appropriate input as part of the decision-making process to ensure a clear understanding of the tax consequences of:

- Business proposals to existing or prospective customers;
- Changes in corporate structure;
- Cross-border financing arrangements;
- All significant new processes affecting tax compliance.

We are committed to meeting internationally recognized standards by applying transfer pricing policies such as the arm's length principle. This approach is consistent encompassing all countries in which SPX FLOW operates and ensuring appropriate remuneration where the value is created.

SPX FLOW's appetite for tax risk is low and we structure our affairs based on sound commercial principles and in accordance with relevant tax legislation. Aggressive tax planning is not proactively considered. We undertake tax planning as part of our overall business strategy to manage tax cost involved in commercially driven transactions. We apply a general practice to require an opinion from competent counsel expressing that the probability of a desired outcome is more likely than not. We also engage our external auditor to perform a secondary review of any significant transactions to ensure that we are properly accounting for the transactions and complying with applicable laws. After implementation, we monitor changes in the law or its application to determine if the initial application was still effective.

UK tax management

The day-to-day management of SPX FLOW UK's tax affairs is carried out by the UK tax team. We have processes in place to ensure that the UK tax team oversees and reviews the reporting of tax for accounting purposes and the preparation of the UK statutory corporation tax returns. The Finance Directors for the various business units approve and sign off the corporation tax return with guidance from the UK tax team. The Directors for each legal entity reviews and approves the tax disclosures in the UK statutory financial statements.

We seek to reduce the level of tax risk arising from our operations as far as is reasonable by implementing various internal tools for the business units to follow.

In line with the Group policy, SPX FLOW UK does not engage in artificial tax arrangements and ensures that the outcomes are consistent with commercial realities. Advice is sought from external advisers on material transactions or whenever additional expertise is needed on a particular issue in addition to that available in-house.

Senior Accounting Officer (SAO) certification

SPX FLOW performs an annual review of the requirement to issue certification under the UK SAO legislation. The analysis is based on the consolidated accounting data of the UK group as at the year-end preceding the year under analysis. The outcome of the analysis for the year ended 31 December 2024 is that the UK group remains in scope for SAO. The SAO's responsibilities are to take reasonable steps to ensure that the company establishes and maintains appropriate tax accounting arrangements; and provide a certificate to HMRC to this effect after the end of the financial year. The processes and controls which support the delivery of the strategic tax objectives are regularly reviewed.

Relationship with HMRC (HM Revenue and Customs)

Since 2021, SPX FLOW UK is classified in the Mid-Size business section by HMRC and as a result does not have an assigned CCM (Customer Compliance Manager). However, we continue to have an open and transparent relationship with HM Revenue & Customs.

We recognize that there may be areas of differing legal interpretations between ourselves and HMRC and, where this occurs, we will engage in proactive discussion to bring matters to as rapid a conclusion as possible. Any inadvertent errors in submission of tax returns and tax computations to HMRC are fully disclosed as soon as reasonably practicable after they have been identified.