



## **Introduction**

This document summarizes ESCO UK Global Holdings Ltd's and its UK subsidiaries (collectively, "the Group" or "the UK Companies") approach to handling its UK tax affairs and is reviewed and updated as appropriate.

UK Companies are ultimately owned by ESCO Technologies Inc. ("ESCO"), a US company that is publicly traded on the New York Stock Exchange under ticker symbol "ESE".

It is intended that this document complies with the Group's requirements under Schedule 19 of the Finance Act of 2016 and it has been approved by the boards of each Group company. The UK Group has detailed its UK tax strategy using the main headings within Schedule 19 of the Finance Act of 2016.

## **Group's Approach to Risk Management and Governance Arrangements in relation to UK taxation**

External service providers with sufficient knowledge of the relevant UK tax rules are used by the Group to:

- Ensure compliance with local tax legislation,
- Identify and manage potential risk areas, and
- Advise on significant transactions or specialty areas when requested.

Significant transactions involving UK Companies are approved by that company's board and are reviewed for tax risk by ESCO. If a material tax risk is identified with regard to these transactions, it is managed in a way that safeguards the Group's reputation as a responsible UK taxpayer.

## **Group's Attitude towards Tax Planning so far as it affects UK Taxation**

Tax planning will only be undertaken by the Group when it is compliant with applicable UK tax laws and regulations. Significant tax planning opportunities affecting UK taxation are reviewed by external service providers, as needed, to analyze the potential UK tax impact and manage any related UK tax risks.

## **Level of risk in relation to UK taxation that the Group is prepared to accept**

The Group has a low tolerance for UK tax risk and will only adopt tax positions that are determined to be compliant with UK tax law. Significant transactions are reviewed by ESCO to assess risk and ensure internal risk and control objectives are met. When necessary, advice from external service providers is requested to aid in this assessment.

## **Group's Approach towards dealings with HMRC**

The Group strives to:

- Ensure that its UK tax computations and returns are accurate and

- Provide all necessary tax filings and tax payments to HMRC on a timely basis.

If the Group has a disagreement with HMRC, the Group will focus on timely resolving and may request the assistance of external service providers.

#### **List of Entities Covered by UK Tax Strategy**

- Doble PowerTest Limited
- ESCO UK Global Holdings Ltd
- ESCO UK Holding Company I Ltd
- ETS Lindgren Limited
- MPE Limited
- ESCO Maritime Solutions Ltd
- Ultra PMES Limited

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