

## **WWSC HOLDINGS, LLC & SUBSIDIARIES UNITED KINGDOM GROUP TAX STRATEGY**

### **Companies to Which This Statement Applies**

This is the United Kingdom Tax Strategy statement for each UK sub-group, UK qualifying company, UK permanent establishment and UK partnership within the WWSC Holdings, LLC Group:

### **Introduction**

WWSC Holdings, LLC and its subsidiaries (collectively “WWSC Holdings”) is a group of operating subsidiaries and supporting investments, anchored by a core position in steel fabrication and manufacturing. In addition to their manufacturing operations, WWSC Holdings engages in construction activities such as steel erection.

This tax strategy is applicable to WWSC Holdings and all its direct and indirect UK subsidiaries and any UK permanent establishments. The publication of this tax strategy is considered as satisfying Paragraph 22(2), Schedule 19 of the UK Finance Act 2016 in respect of our financial year ending December 31, 2025.

### **Approach to Tax Risk Management and Governance**

The WWSC Holdings Board of Directors generally sets out WWSC Holding’s policy and approach to conducting its tax affairs and dealing with tax risk. The management responsibility for the tax strategy, the tax compliance function, tax risk management and general tax matters is the duty of the WWSC Holdings Tax Manager. The WWSC Holdings Tax Manager reports to and has accountability to the WWSC Holdings Chief Financial Officer and the Board of Directors.

We are committed to complying with all relevant laws, rules, regulations and reporting and disclosure requirements. We strive to apply professional diligence and care in the management of risks associated with tax matters and ensure internal governance through well-documented internal processes and controls, using appropriately qualified and experienced staff and external resources when prudent.

### **Attitude Towards Tax Planning**

Tax planning will be driven by a valid business purpose or appropriate commercial rationale. Business needs will not override compliance with applicable tax laws. WWSC Holdings aims to form strong tax technical positions as well as understand the business, commercial and regulatory context of a transaction. External tax planning advice may be sought for transactions to ensure that we do not take an uncertain tax position. We will seek to use, where appropriate, certain legislative relief and incentives while showing respect for the intention of the law.

## **Approach Towards Dealing with HMRC**

WWSC Holdings is committed to develop and foster good working relationships as well as maintain dialogue with HMRC and other tax authorities. We will strive to make sure that all tax returns and payments are made within the statutory deadlines and will use a proactive approach to providing information, on a timely basis, that may be requested by HMRC. If an error in a filing is identified, we will voluntarily disclose it as soon as practical, determine the amount of the error and pay any resulting tax and interest to HMRC.