

## **FMC Corporation – 2025 UK TAX STRATEGY**

### **Overview**

This publication sets out the UK tax strategy for the FMC Corporation UK entities as required by the UK legislation set out in schedule 19 of Finance Act 2016 for the year ended 31 December 2025. FMC Corporation (based in the US) understands the importance of complying with local tax laws around the world in the most tax efficient way possible. As the parent company of the UK subsidiaries set out below, we confirm that we have re-considered the situation for the current year and reaffirm that this strategy remains relevant and will apply consistently to all the UK entities controlled by FMC Corporation.

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

- Our goal is to adhere to a low tolerance for tax risk. All significant tax planning and compliance positions are vetted out with internal senior management as well as outside legal, audit, and tax professionals where applicable to ensure that tax risks are minimized.
- After implementation, we have a practice of monitoring changes in tax law to ensure that positions we have taken are still in compliance.
- We have an established tax accounting and compliance procedure that our local finance professionals as well as outside tax advisors (where applicable) follow. This is reviewed and approved by senior management to ensure that FMC maintains the integrity of the various tax filings and any other tax compliance requirements. The focus is to identify, measure, and manage the amount of risk that FMC takes on all positions taken.

### **Attitude towards Tax Planning**

- Our tax planning strategies support business objectives while keeping local tax compliance in mind.
- Our intercompany transactions are established based on an arm's length principle and adhere to the transfer pricing rules and regulations promulgated under the OECD's transfer pricing guidelines for multinational entities as well as the U.S. Treasury Section 482.

### **Attitude towards Risk**

- Our policies and practice adhere to a low tolerance towards risk. This is to ensure that we maintain compliance with local tax laws and regulations in every jurisdiction from which we conduct business activities.

### **Relationship with HM Revenue & Customs (HMRC)**

- FMC has worked with the HMRC in the past and will continue to do so in the future with regards to timely tax filings and various disclosure requirements where applicable.

This tax strategy applies to FMC's UK sub-groups / company in compliance with the corresponding paragraphs (detailed in the Appendix below) under Schedule 19, Finance Act 2016 and has been approved by the Global Tax team for the year ending 31 December 2025.

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## **Appendix**

UK sub-groups under Para 19(1):

FMC Agro Limited (head of the sub-group) and Verdi-Crop Limited and Sprayon Agricultural Products Limited