

Anritsu EMEA Limited

2026 Tax Strategy

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1. Introduction

This document sets out Anritsu EMEA Limited's policy and approach to conducting their UK tax affairs and dealing with UK tax risk.

Anritsu EMEA Limited is a subsidiary of ultimate parent Anritsu Corporation, which is registered in Japan and listed on the Tokyo Stock Exchange. The direct parent of Anritsu EMEA Limited is Anritsu EMEA GMBH registered in Austria.

For the financial year ended 31 March 2026 the wider Group had consolidated turnover exceeding €750m and therefore Anritsu EMEA Limited is a qualifying company with a requirement to publish a tax strategy for the current financial year ended 31 March 2026.

Anritsu EMEA Limited is a UK-sub group of a foreign group for the purposes of these rules and is therefore publishing the strategy in accordance with paragraphs 19 and 20 of Schedule 19, Finance Act 2016.

It is effective for the year ended 31 March 2026 and will remain effective until any amendments are approved by the Board, but it will be formally reviewed, approved and re-published by the Anritsu EMEA Limited finance teams at least on an annual basis.

Group background

The Anritsu group is a multinational specialist in telecommunications and electronics equipment. The group traces its history back to 1895 following the successful demonstration of the first wireless telegraph. Group revenue is achieved from four distinct business areas, principally test and measurement equipment, food safety and security (e.g. x-ray inspection systems), environmental measurement equipment, and other sensing devices.

Anritsu EMEA Limited was incorporated on 15 March 2006. Its principal activity is the sale and support of the group's cutting-edge test and measurement solutions to the communications industry. In addition, the entity provides design and development services to other parts of the Anritsu group.

Anritsu's Company Philosophy sets out our view to contributing towards a prosperous global society, with our Code of Conduct setting out that all group entities are committed to abide by the international rules and laws of each country we do business with.

Tax strategy

The Group aims to comply with tax law and practice in all of the territories in which it operates, including the UK. Compliance for Anritsu means paying the right amount of tax in the right place at the right time and involves disclosing all relevant facts and circumstances to the tax authorities and claiming available tax reliefs and incentives where available.

Our UK tax strategy is aligned with the overall Anritsu Group strategy, and we seek to manage tax cost and risk accordingly in line with our Charter of Corporate Behaviour taking into account our external reputation and view of stakeholders.

We seek to apply professional diligence and care in the management of risks associated with tax matters.

We commit to maintaining open and honest relationship with the tax authorities, based on the concepts of integrity, collaboration and mutual trust.

We seek to claim legitimate tax reliefs to manage the tax cost of conducting our business while ensuring that these reliefs are claimed in line with the manner intended by the purpose of the legislation.

2. Tax risk management and governance arrangements in relation to UK taxation

The Board of the wider Group, including Anritsu EMEA Limited, is ultimately responsible for the UK tax strategy and tax risk management of the Group.

Tax risks are considered at frequent intervals by the Group finance department, including a review of existing risks and any new risks (such as new tax legislation).

The senior finance personnel based in the UK take responsibility for the UK tax strategy of the UK entities. They liaise with and engage professional advisors to ensure that Anritsu complies with UK tax risk and governance rules. Professional care and judgement are employed to assess and manage tax risks and to obtain external advice from our independent professional advisers on tax issues to support the decision-making process.

The Anritsu finance team report to the Group Board, and has visibility over wider European Group tax matters as appropriate, ensuring that the Group has full oversight and involvement over UK tax risk and governance matters.

This demonstrates that internal governance procedures, systems, controls and protocols are in place to manage and mitigate tax risk and governance matters.

The oversight from the finance teams includes the following aims from a tax perspective:

- submit all UK tax returns on a timely basis.
- pay the appropriate amount of tax on time.
- maintain accounting arrangements that are robust.
- ensure tax processes are appropriately resourced.
- make fair, accurate disclosure in correspondence, returns and respond to queries and information requests in a timely fashion.

3. Tax Planning Approach

The Group aims to maintain a conservative approach to tax and will not engage in artificial transactions or aggressive tax planning to reduce the amount of tax payable. Any tax structuring planning is general undertaken for entirely commercial purposes.

This is important to ensure that the Group's tax strategy is consistent with the Group's wider Charter of Corporate Behaviour and overall strategy.

Where there is uncertainty as to the application or interpretation of tax law, or the Group does not feel it has the necessary expert tax knowledge (such as where new tax law has been implemented), appropriate written advice evidencing the facts and conclusions may be taken from external third-party professional advisors to support the decision-making process.

We also take advantage of available tax incentives and reliefs where we are legitimately entitled to and make full disclosure of all incentives and reliefs claimed within our UK tax return filings.

4. Level of risk that we are prepared to accept in relation to UK taxation

We do not engage in high risk or aggressive tax planning. However, as UK subsidiaries of a multinational corporation, we accept a certain level of tax risk due to uncertainties in tax legislation and the increasing complexity of the international tax environment, particularly with regard to transactions between our affiliated companies.

We seek to mitigate and manage this tax risk through our approach to tax compliance, tax planning and tax risk management, and consult with relevant stakeholders such as professional advisors to ensure that internal governance processes are followed and to gauge the level of tax risk involved.

5. Working with HM Revenue and Customs

The Group deals with HMRC in an open, honest and transparent manner with regards to current, future and past tax risks across relevant taxes and duties. This includes ensuring that statutory and legislative tax requirements and filings are met with support provided by professional advisors, and also that any historic or future correspondence with HMRC is dealt with quickly and with professional support where required.

Anritsu EMEA Limited would consider approaching HMRC where it considers that there is a significant level of risk relating to a particular transaction, or complex tax law.