EUROFINS UK COMPANIES
TAX STRATEGY FOR THE YEAR ENDED 31 DECEMBER 2025

This UK tax strategy applies to all Eurofins UK entities, and its publication is regarded as satisfying the statutory obligation under Paragraph 19(2) Schedule 19 of the UK Finance Act 2016 for all the Eurofins UK entities as of 31 December 2025. The document covers all companies within the UK where the ultimate parent company is Eurofins Scientific SE and has been approved by the boards of the following companies:

AQL EMC Limited
BioSearch NI UK Ltd
DDC UK Services Ltd
DNACO Limited
E4 Law Limited
Eurofins Agro Testing UK Limited
Eurofins Agroscience Services Limited
Eurofins Agroscience Services UK Holding Limited
Eurofins Assurance UK Limited
Eurofins Biopharma Product Testing UK Holding Limited
Eurofins Biopharma Product Testing UK Limited
Eurofins BLC Leather Technology Centre Limited
Eurofins Chemtest Limited
Eurofins Clinical Diagnostics UK Limited
Eurofins Clinical Genetics UK Limited
Eurofins Crop Science Limited
Eurofins E&E CML Limited
Eurofins Electrical and Electronic UK Limited
Eurofins Food Testing UK Holding Limited
Eurofins Food Testing UK Limited
Eurofins Forensic Services Limited
Eurofins Genomics Europe DTC - Population Genetics Products & Services Ltd
Eurofins Genomics UK Limited
Eurofins Integrated Discovery UK Limited
EUROFINS MGS LABORATORIES LIMITED
Eurofins MTS Consumer Product Testing UK Limited
Eurofins NDSM Limited
EUROFINS NSC UK LIMITED
Eurofins Product Testing Services Limited
Eurofins Product Testing UK Holding Limited
Eurofins Professional Scientific Services UK Limited
Eurofins Selcia Limited
Eurofins Sensory and Consumer Research UK Holding Limited
Eurofins Water Hygiene Testing UK Limited
Heathrow Dukes Green Real Estate Limited
I2L Research Limited
Linlithgow Bridge Real Estate Limited
Livingston Cochrane Square Real Estate Limited
Mambo Tox Limited
Needham Market Real Estate Limited
Northampton Leather Trade House Real Estate Limited
Ongar Fyfield Park Real Estate Limited
Orchid Cellmark Limited
Pinmoore Animal Laboratory Services Limited
Product Perceptions Limited
Public Analyst Scientific Services Limited
Salamon & Seaber Limited
Sensory Dimensions Ltd
Seren Laboratory Services Limited
Tamworth Tungsten Park Real Estate Limited
Wolverhampton i54 Real Estate Limited

Eurofins' tax policy is to support its businesses by complying with tax laws and regulations and mitigate tax risks in jurisdictions in which we operate.

Management of UK tax risks

Eurofins faces inherent tax risk due to its size, complexity, growth and international operations. Accordingly, Eurofins has implemented a set of key procedures and processes to help identify and manage such risks at the very early stages. The UK group regularly engages external consultants to ensure tax risks are properly addressed.

Eurofins also has an internal audit department that performs periodic reviews to ensure businesses adhere and comply with internal controls. The responsibility of UK tax risk sits with the board of each UK affiliate with regular support provided by the UK central service function.

Tax governance

Over the years Eurofins have developed and implemented clear tax policies together with procedures and controls which are overseen by the Chief Financial Officer.

The local tax team work very closely with the Group Head of Tax to ensure the group's tax strategy and supporting policies are carefully implemented. Individuals within the tax team are highly experienced and possess appropriate accountancy qualifications which enables them to perform their responsibilities to the highest level.

Attitude to tax planning

The group's attitude towards tax planning is to ensure that all activities of the group are performed in a tax efficient manner whilst maintaining compliance with current tax legislation and ensuring that the correct amount of taxes are paid as and when due.

The group endeavors to engage external consultants where knowledge is lacking or require further clarification due to unknown, uncertain or new types of business transaction.

The Group also utilizes the services of external consultants to ensure all tax returns are filed accurately and timely.

Risk acceptance for UK taxation.

The ultimate holding company has established centralised functions in the UK to manage and ensure that businesses are compliance with Group procedures and associated domestic and international tax laws.

Working with HMRC

Eurofins operates on the principles of openness and transparency with tax authorities and are committed to maintaining communication with HMRC and other tax authorities to mitigate disputes and risks.