



# UK Tax Strategy

This statement sets forth the global tax policy of Apex Tool Group LLC and its group members (ATG). This policy complies with Section 1315(b)(1) of the Internal Revenue Code.

day-to-day management of tax risk is overseen by the Vice President, Global Tax and further supported

## Tax Authorities

ATG is committed to developing and maintaining a positive and collaborative working relationship with all tax authorities including HMRC. We believe it is critical to work closely with the tax authorities to ensure full understanding and alignment of our business operations and to quickly resolve any open tax matters. ATG ensures that all compliance requirements including with HMRC are met to minimize tax risk. Where the tax authority may disagree with a position taken by ATG, we will proactively seek to resolve the issue through open and collaborative dialogue but may choose to resolve the issue through alternative avenues as available in the relevant jurisdiction.

Dated as of: January 1, 2023