



Huntsman UK Group Tax Strategy – For the year ending 31 December 2025

In accordance with paragraphs 19 and 20 of Schedule 19 to the Finance Act 2016, this document sets out the tax strategy for the Huntsman Group of companies operating in the UK (Huntsman Group).

This strategy applies to all the companies Huntsman operates in the UK listed in Appendix 1.

Our approach to risk management and governance arrangements in relation to UK taxation

The Huntsman UK Group seeks to manage UK tax risk through clearly defined roles, responsibilities and internal control procedures.

Our tax strategy is reviewed periodically and at least once per year. The Chief Financial Officer and Vice President, Tax for the Group are responsible for the management of the worldwide Group's tax affairs. Day-to-day UK tax matters are managed by appropriately qualified members of the Tax function with assistance from external advisors, where needed.

The ultimate parent of the Group is a U.S. company listed on the New York Stock Exchange and is subject to the Sarbanes Oxley Act of 2002 (SOX). Risk management for the UK is aligned closely with and integrated into the overall SOX framework.

Any material risks identified by the Group's internal controls are escalated to and considered by the Group's Audit Committee.

Processes and controls are maintained to support the accurate and timely preparation of UK tax returns and tax payments.

The Huntsman Group monitors relevant changes in UK tax law and administrative practice and assesses their potential effect on the UK entities.

Our attitude towards tax planning

The Group organises its affairs to be compliant with all applicable UK laws including those pertaining to taxation. The Group does not engage in artificial tax arrangements.

Transactions between group companies are intended to be conducted on an arm's-length basis and in accordance with applicable transfer pricing requirements.

The Group may make use of available tax reliefs, exemptions, incentives and elections where these are consistent with the commercial activities of the business and operate in the manner intended by the legislation.

External tax advisers may be engaged where UK tax legislation is complex, where specialist expertise is required or where an independent review would provide additional assurance.

The level of risk in relation to UK taxation that we are prepared to accept

The Huntsman UK Group seeks to minimise the risk of non-compliance with UK tax legislation.



The Group structures transactions consistently with the underlying commercial reality based on sound principles and does not proactively consider risky arrangements.

Where uncertainty arises, the relevant matter is assessed by appropriately qualified members of the Tax function. External advice may be obtained where specialist expertise or additional assurance is beneficial.

Our approach towards dealings with HMRC

It is the Group's policy to be open and transparent with HMRC.

The Group aims to submit accurate tax returns and make tax payments within the applicable statutory deadlines. Where an error is identified, the Group seeks to investigate and correct it on a timely basis.

We are committed to promptly disclosing material matters to HMRC and to openly discussing issues where the law may be new or where differing interpretations may be apparent.

Approval

This UK Tax Strategy was prepared by the tax team, reviewed by the EMEA Tax Director and the VP of Taxes and approved by the Board of Directors of Huntsman (Holdings) UK as the Head of Huntsman UK Group on 6 October 2026.

Signed by:

Anna Laura Polastri

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Anna Laura Polastri

Director of Huntsman (Holdings) UK



Appendix 1.

1. Huntsman (Holdings) UK
2. Huntsman Advanced Materials Holdings (UK) Limited
3. Huntsman Advanced Materials (UK) Limited
4. Huntsman Surface Sciences UK Limited
5. Huntsman Corporation UK Limited
6. Huntsman Europe Limited
7. Huntsman Polyurethanes (UK) Limited
8. Huntsman Polyurethanes Sales Limited
9. Huntsman Polyurethanes (UK) Ventures Limited
10. Huntsman IFS Polyurethanes Limited
11. Tioxide Overseas Holdings Limited
12. Huntsman Petrochemicals (UK) Holdings
13. Huntsman International Europe Limited
14. Huntsman Trustees Limited
15. Huntsman Pension Trustees Limited
16. Huntsman Offshore Investments Limited
17. Huntsman Surface Sciences Overseas Limited