



TAX STRATEGY

Mirion Group (“Mirion” or “the Group”) is one of the largest global providers of radiation measurement solutions serving the defense, medical, research, and nuclear end markets. Mirion provides products and services through two operating and reportable segments; (i) medical and (ii) nuclear & safety. The medical segment provides radiation oncology quality assurance, dosimetry solutions for monitoring the total amount of radiation medical staff members are exposed to over time, radiation therapy quality assurance solutions for calibrating and verifying imaging and treatment accuracy, and radionuclide therapy products for nuclear medicine. The nuclear & safety segment provides robust, field-ready personal radiation detection and identification equipment for defense applications and radiation detection and analysis tools for power plants, labs, and research applications.

Mirion is committed to complying with local and international tax laws in a responsible matter, applying good tax practices, acting transparently and paying taxes in a responsible manner. Mirion supports responsible tax compliance, tax efficiency, cooperative relationships with tax authorities, striving to avoid significant risks and unnecessary disputes. This tax strategy is designed to help Mirion optimize their tax position while ensuring full compliance with tax law. By implementing a structured and ethical approach to tax management, the Group will reduce tax risks, maximize available reliefs, and contribute fairly to the UK economy

Responsibility for the tax strategy sits with the VP Tax of Mirion who reports to the Chief Financial Officer.

This document outlines Mirion’s tax strategy and approach to conducting and managing tax affairs and is intended to comply with the requirements under paragraph 16 of Schedule 19 of the UK Finance Act 2016. The strategy has been published in accordance with paragraph 19(4) of the Schedule.

Mirion’s Approach to Tax Risk

Mirion adopted a risk-based approach to tax planning, identifying and assessing key tax risks such as transfer pricing, VAT compliance, and corporate structuring. Where appropriate, the Group seeks external advice from tax professionals to ensure that the approach to tax planning is in line with the latest tax legislation and interpretations. This may include advice on matters such as research and development (R&D) tax credits, international tax structures, or transfer pricing.

In cases where tax liabilities or disputes arise, the company will engage with HMRC proactively to resolve issues. Mirion will be open and transparent in its dealings with HMRC, ensuring that all relevant information is disclosed in tax returns and any requested documentation is provided promptly.



Mirion's Attitude Towards Tax Planning

Mirion engage in efficient tax planning that supports our business and reflects commercial and economic activity. The group adheres to relevant tax laws seeking to minimize the risk of uncertainty or disputes.

Mirion conducts transactions between Group companies on an arm's length basis and in accordance with OECD Transfer Pricing Guidelines and relevant local regulations. The Group does not engage in artificial tax arrangements.

Mirion also seeks to take full advantage of available tax reliefs, incentives and exemptions as appropriate for the business. Where possible, Mirion will optimize its structure to ensure tax efficiency, considering options such as forming subsidiaries, joint ventures, or taking advantage of corporate tax rates and allowances.

A review of the VAT position will be undertaken regularly to ensure that VAT is applied correctly to transactions, and to identify any opportunities for VAT reclaim.

Mirion's Acceptable Level of Tax Risks

Mirion does not enter into transactions that have no commercial rationale or carry legal or reputations risks. As Mirion operates internationally, the tax strategy will consider cross-border tax implications, including transfer pricing, withholding tax, and double taxation agreements (DTAs). Mirion will ensure that its international activities comply with international rules and that no undue tax advantages are taken through foreign subsidiaries or structures. Prevention of unnecessary disputes is desired and best achieved through the use of sound technical decisions, thorough documentation of the facts and strong compliance and control procedures.

Mirion's Approach to Tax Disputes and Audits

In the event of a tax dispute or tax audit Mirion will engage with HMRC cooperatively and transparently. Any queries or audits will be addressed promptly to resolve issues without escalating into disputes. A structured dispute resolution process will be in place to manage any disagreements over tax assessments or interpretations. Legal advice may be sought if necessary.

