

Tax Strategy Statement – EDF EPR Engineering UK Limited, Edvance UK and DIPNN UK Financial Year Ended 31 December 2025

Introduction

The Finance Act 2016 requires large UK groups or sub-groups, companies or partnerships to publish a UK Tax Strategy. We regard this Tax Strategy statement meets our obligations under paragraph 19(2), Schedule 19, Finance Act 2016.

This Tax Strategy is published annually but is reviewed periodically to ensure it keeps ahead of best practice and governance protocols.

About us and our future commitments

This Tax Strategy covers three EDF SA group entities based in the UK (together “the Entities”): EPR-E

EDF EPR Engineering UK Limited (“EPR-E”) delivers design and engineering activities for nuclear new build power station projects in Britain. Design and engineering activities are delivered with staff seconded from other EDF group companies and subcontractors.

EPR-E is the UK subsidiary of EDVANCE SAS, a company incorporated in France, part of the ELECTRICITE DE FRANCE SA (EDF SA) group.

Edvance UK

Edvance UK is the UK Permanent Establishment of EDVANCE SAS, a company incorporated in France, part of the ELECTRICITE DE FRANCE SA (EDF SA) group.

DIPNN UK

DIPNN UK is the UK Permanent Establishment of EDF SA, a company incorporated in France, and is therefore part of the ELECTRICITE DE FRANCE SA (EDF SA) group.

All three Entities act with integrity and strive to be trusted by all our stakeholders, including the tax authorities, in how we conduct our tax affairs.

Our Tax Strategy

As we pursue our commercial goals, we are faced with tax obligations and choices in how we meet them. To inform our behaviours in how we make these choices, we follow our Tax Strategy. This Tax Strategy is aligned with the EDF Group Ethics Charter and the EDF Code of Conduct, applies throughout the Entities, and has been approved by the EDF EPR Engineering UK Limited Board, by the Chief Financial Officer of EDVANCE SAS, and by the DIPNN UK Director. It is consistent with EDF SA's overall strategy, which aims to create value for the business and shareholders while upholding its reputation and commitment to responsible business practices.

Our commitment to tax compliance

The Entities are committed to meeting their obligations that arise from local, national and international regulations.

We aim to act with integrity in all tax matters, with a commitment to full compliance with all tax legislation and full disclosure to tax authorities in the jurisdictions in which we operate. Where appropriate, we seek advice from internal and external advisors to ensure we are fully compliant.

Tax decisions taken by the Entities consider relevant laws, regulations and the commercial factors of any transaction.

Part of this compliance process is knowing how the business transactions and activities create tax risk. This knowledge is obtained by consulting with internal and external advisors. We develop, maintain, review and improve processes and controls to ensure any tax risks are highlighted, managed and controlled. Where we identify material tax uncertainties, full disclosure is provided to the tax authorities.

Our approach to the identification and managing of risk

The Entities manage all financial risks, including tax risks, and utilise governance frameworks throughout to ensure appropriate oversight and engagement by their Boards. The Chief Financial Officer for each Entity holds accountability for tax matters and manages the day-to-day responsibilities with their team, supported by our external Tax Advisor as appropriate. With a low tolerance for tax risk, we ensure that any tax risks are highlighted and monitored and the most significant are managed and minimised. We use technology to maximise quality and accuracy, to support our tax filings, and strive to improve processes.

Responsibilities for operating and monitoring risk management and internal control activities are clearly documented and communicated across the entities as appropriate. We are supported by Group companies and our external tax advisor, who monitor tax legislation and provide up to date technical advice so that risks are minimised and the Entities can adhere to their Tax Strategy.

We do not tolerate tax evasion or facilitation of tax evasion by persons acting on behalf of the Entities.

Entities review key material risks through appropriate governance at least annually.

Our approach to tax planning

We aim to manage our tax affairs in an efficient and proactive manner to ensure our tax attributes maximise value for our shareholders whilst maintaining our reputation as a responsible corporate citizen.

The Entities pay UK tax in accordance with all laws and regulations. We do not participate in any artificial schemes or arrangements that are primarily designed and focused on reducing tax liabilities.

We only undertake tax planning to enable the elimination of tax risk created by our day-to-day business operations. In this context, tax risk is the creation of tax liabilities that are not intended by legislation.

We utilise tax incentives, exemptions and reliefs where they are relevant to our business and apply them in the manner intended by the Government.

The Entities follow OECD Transfer Pricing Guidelines, which are based on the arm's length principle.

Our approach to dealings with HMRC

We work together with the tax authorities in a style that is open and honest to build positive, long-term relationships. We aim to liaise with tax authorities in real-time, collaborating as required to ensure complete transparency of our tax liabilities and obligations.

Where tax legislation is unclear, or may be considered unclear, we disclose our position and uncertainty to HMRC. This approach is applied proactively to both current and future events and transactions. This is in line with the Entity's overall prudent approach to its tax responsibilities.

We review our business processes as required to ensure they comply with tax legislation. Where these reviews discover errors, we share these with HMRC to agree actions and their impact on past, present and future tax liabilities.

This Tax Strategy is published annually and periodically reviewed with our internal and external advisors to ensure it keeps ahead of best practice and governance protocols.