

United Kingdom (UK) Tax Strategy **FY 2026-27**

In accordance with the requirements of Schedule 19 of the UK Finance Act 2016, we publish this document as the tax strategy with respect to L&T Technology Services Limited's ('LTTS') UK branch for the financial year ended 31st March 2027.

The UK tax strategy sets out LTTS's policy and approach to conducting its tax affairs and dealings with tax risk and is made available to LTTS's stakeholders on the website of the Company [<http://www.ltts.com>]. The strategy is valid until it is superseded by an updated document.

Business Profile

LTTS is a leading global pure-play Engineering Research and Development (ER&D) services provider. The business offerings comprise consultancy, design, development and testing services across the product and process development lifecycle. LTTS provides services and solutions in the areas of software and digital engineering, embedded systems, engineering analytics and plant engineering. As on date, LTTS conducts its business activities in the UK through a branch, which functions as an extension of the Indian head office.

LTTS's UK Tax Policy

Our tax policy comprises the following components:

- **Risk Management and Governance**

With the growing business complexities, competitive pressures, stakeholder's expectations, compliance management has evolved into a strategic element of business operations impacting everything from corporate governance to comprehensive risk management. LTTS operates an effective tax control framework to identify tax risks and to manage those risks through appropriate policies and processes, which are overseen by the Chief Finance Officer of the Company. The aim is to ensure full compliance with all statutory obligations and minimize risk wherever possible. The tax team along with Finance and Accounts person provides advice to the business on tax-related issues. Tax filings and engagement with tax authorities is mainly done through external top experts, legal and accounting firms. As and when needed, LTTS also seeks appropriate professional advice from reputable firms to ensure that it remains compliant with the ongoing tax obligations.

- **Tax Planning**

LTTS recognizes that it has a responsibility to pay appropriate tax. LTTS aims to operate in an efficient and legally compliant manner and seeks to minimize the risk of uncertainty and disputes. LTTS does not engage in aggressive and contrived tax planning or tax structuring for the sole purpose of gaining tax advantage when entering into any commercial transaction. LTTS seeks to utilise tax incentives and opportunities to obtain tax efficiencies in line with, and in the spirit of, the tax legislation. LTTS seeks to conduct transactions between the entities of the L&T Group companies on an Arm's length price in accordance with the OECD Transfer Pricing Principles.

- **Tax Compliance**

LTTS seeks to comply with tax filing, tax reporting and tax payment obligations and monitor the same through a Compliance portal which has an in-built early warning mechanism.

- **Approach to dealings with HMRC**

LTTS believes in a transparent and collaborative relationship with the UK Authority, HM Revenue and Customs (HMRC). Due care is taken to ensure that all details filed with HMRC are accurate and complete.

Should there be any dispute regarding the interpretation or application of tax laws, LTTS is committed to resolve the same promptly, through transparent discussions and co-operation with HMRC at all times.