



MKS Inc. - UK Tax Policy for 2026

This description of MKS Inc.'s¹ UK Tax Policy is intended to comply with paragraphs 19 and 25 of Schedule 19 to the Finance Act 2016. It applies to the following direct and indirect United Kingdom subsidiaries of MKS Inc. (United States):

MKS Spectra Holdings Limited

MKS Instruments Holdings Ltd

MKS Instruments UK Limited

Newport Spectra-Physics Limited

Electro Scientific Industries Europe Ltd.

Hilger Analytical Limited

Atotech UK Limited

Governance

The Board of Directors of MKS Inc. (the "Board") bears ultimate responsibility for MKS Inc.'s tax strategy and compliance. The execution of the tax strategy and compliance is delegated by the Board to the Chief Financial Officer. Day to day management of tax matters is delegated to the Vice President, Global Tax and the Tax Department. The Tax Department is staffed with qualified, experienced personnel knowledgeable of taxation matters.

The Audit Committee of the Board monitors the execution of the tax strategy and compliance. The Vice President, Global Tax and Chief Financial Officer periodically report to the Audit Committee of the Board and the Board regarding tax matters and risks.

Risk Management

MKS Inc. evaluates and controls tax risks as a component of the overall framework applicable to controls over financial reporting. Reasonable care is taken in relation to the processes involved in complying with the tax obligations of MKS Inc., including preparing and filing tax reports and establishing information reporting systems that address tax reporting obligations. In addition, tax risks are controlled by adhering to certain strategic objectives in connection with tax planning, including a preference for establishing subsidiaries only in jurisdictions where MKS Inc. has business operations and maintaining as simple a legal entity structure as is practicable.

The personnel in the Tax Department of MKS Inc. constantly monitor changes in tax laws and adjust the tax strategy accordingly. The personnel in the Tax Department of MKS Inc. obtain training on various aspects of tax laws and new tax legislation. For tax matters requiring additional specialized knowledge of taxation, the Tax Department engages legal and accountancy firms or other consultants with the specialized knowledge of taxation to evaluate risks.

¹ MKS Inc. as used in this document refers to MKS Inc. and all of its subsidiaries worldwide.



Attitude to Tax Planning

MKS Inc. maintains a Code of Business Conduct and Ethics. MKS Inc. requires that all employees, officers, and directors comply with all laws, rules, and regulations applicable to MKS Inc. wherever it conducts business. Employees, officers, and directors are expected to use good judgment and common sense in seeking to comply with all applicable laws, rules and regulations. In accordance with this policy, MKS Inc. pays all taxes due under the law in all countries of operation.

In structuring our business, we consider the tax laws of the countries in which we operate, among other factors. Any tax structuring that we undertake is intended to be in conjunction with our business operations and to have economic substance. We avoid tax planning arrangements that are artificial or would be considered unethical.

We have an obligation to manage our tax costs as part of our financial responsibility to shareholders. We are therefore willing to respond to tax incentives and exemptions granted by governments. We currently take advantage of applicable tax reduction opportunities provided in the laws of the countries in which we operate and in treaties between governments. We plan to take advantage of applicable tax incentives and exemptions in the future.

Relationship with HMRC

MKS Inc. complies with all HMRC requirements with respect to filing tax reports. MKS Inc. maintains adequate records of its business dealings for review by HMRC, if requested. When we have concerns about the correct interpretation of more complex UK tax rules, we consult with HMRC and, when deemed appropriate, apply for a ruling from HMRC.