

Nordson Corporation

United Kingdom Tax Strategy

Dage Holdings Limited, Nordson (UK) Limited and Primount LLP

Introduction

In accordance with paragraph 22 (2) of Schedule 19 of the Finance Act 2016, Nordson Corporation is publishing on behalf of its above UK subsidiaries the UK Tax Strategy for the year ending 31 October 2024.

Risk Management

We believe in identifying, assessing, and managing risks of our business. In compliance with local GAAP, our financial reporting and tax process provides oversight to mitigate and report tax risks. We have implemented procedures and controls designed to ensure that our policies are up to date with all relevant regulations. These procedures and controls support the submission of accurate tax returns and the reliability of our tax positions.

Nordson Corporation's Vice President, Chief Accounting Officer is ultimately responsible for the management of worldwide tax risks with the UK Controller responsible for the day-to-day management of the UK tax risks.

We work with specialist external advisers who provide technical guidance and expertise where required.

Tax Planning

Tax planning is focused on supporting its wider business and commercial activities, with utilisation where appropriate of available and intended legislative incentives, exemptions and reliefs.

We are committed to complying with all applicable tax laws and we seek to maintain positive relationships with HMRC while fulfilling these requirements. We seek guidance and work collaboratively with the tax authorities to maintain a positive and transparent relationship.

As tax laws and business conditions change, we will review our practices and work with our external advisers to maintain adherence with the tax legislation.

Risk Tolerance

The companies seek to avoid material uncertainty or exposure to risk on tax liabilities. The companies will engage with HMRC on complex or specialist areas, and where matters of uncertainty arise or where HMRC may interpret legislation differently, the companies will take external professional advice. Significant or potentially contentious matters are discussed in advance with local management and, where appropriate, senior management of the companies' US parent before any action is taken.

Relationship with HMRC

The companies have an open and transparent relationship with HMRC, and adopt an approach of full disclosure in all communications with HMRC, including return filings.

Communication between the companies' external tax advisors and HMRC occur to address areas of uncertainty or treatment, and to ensure accuracy and full disclosure in return filings.

Date published: 31 October 2024

Nordson Corporation

United Kingdom Tax Strategy

Dage Precision Industries Limited, Majority Kingdom Investment Limited, Minority Kingdom Investment Limited, Nordson England LLC, Nordson London Limited, NDC Technologies Limited, CyberOptics Holdings Limited, and CyberOptics Limited

Introduction

In accordance with paragraph 19 (2) of Schedule 19 of the Finance Act 2016, Nordson Corporation is publishing on behalf of its above UK subsidiaries the UK Tax Strategy for the year ending 31 October 2024.

Risk Management

We believe in identifying, assessing, and managing risks of our business. In compliance with local GAAP, our financial reporting and tax process provides oversight to mitigate and report tax risks. We have implemented procedures and controls designed to ensure that our policies are up to date with all relevant regulations. These procedures and controls support the submission of accurate tax returns and the reliability of our tax positions.

Nordson Corporation's Vice President, Chief Accounting Officer is ultimately responsible for the management of worldwide tax risks with the UK Controller responsible for the day-to-day management of the UK tax risks.

We work with specialist external advisers who provide technical guidance and expertise where required.

Tax Planning

Tax planning is focused on supporting its wider business and commercial activities, with utilisation where appropriate of available and intended legislative incentives, exemptions and reliefs.

We are committed to complying with all applicable tax laws and we seek to maintain positive relationships with HMRC while fulfilling these requirements. We seek guidance and work collaboratively with the tax authorities to maintain a positive and transparent relationship.

As tax laws and business conditions change, we will review our practices and work with our external advisers to maintain adherence with the tax legislation.

Risk Tolerance

The companies seek to avoid material uncertainty or exposure to risk on tax liabilities. The companies will engage with HMRC on complex or specialist areas, and where matters of uncertainty arise or where HMRC may interpret legislation differently, the companies will take external professional advice. Significant or potentially contentious matters are discussed in

advance with local management and, where appropriate, senior management of the companies' US parent before any action is taken.

Relationship with HMRC

The companies have an open and transparent relationship with HMRC, and adopt an approach of full disclosure in all communications with HMRC, including return filings.

Communication between the companies' external tax advisors and HMRC occur to address areas of uncertainty or treatment, and to ensure accuracy and full disclosure in return filings.

Date published: 31 October 2024