

Ubiquiti UK Tax Policy

SCOPE

This tax policy (this “Policy”) applies to Ubiquiti Distribution UK Limited (“Ubiquiti UK”) as required under United Kingdom (UK) paragraph 22(2) of Schedule 19 Finance Act 2016 (the “Statute”). Ubiquiti UK is member of a Foreign group within the meaning of the Statute and its ultimate parent company is Ubiquiti Inc., a corporation domiciled in Delaware, U.S.A (“Ubiquiti”). The Policy applies to the year ended 30 June 2024.

Ubiquiti proactively engages to identify, evaluate, monitor, and manage tax risks to ensure full compliance with its legal obligations. Given the nature of its business and geographic footprint, it is inevitable that risks may arise with respect to the application of tax laws that are complex and uncertain at times. Ubiquiti does not maintain preset levels of tax risk; however, Ubiquiti routinely seeks professional advice where the application of tax law to a material transaction or a given situation is reasonably unclear or uncertain, or where specialist knowledge is necessitated.

UBIQUITI’S APPROACH TO RISK MANAGEMENT

This Policy conforms with Ubiquiti’s Code of Business Conduct and Ethics. The Policy is governed by Ubiquiti’s leadership team and implementation is delegated to the global tax and accounting teams.

Ubiquiti UK works to ensure that its tax positions appropriately reflect the business activities it undertakes in the UK.

Ubiquiti does not accept any form of behavior that facilitates the evasion of tax, whether in the UK or in any other jurisdiction.

TAX PLANNING

When entering into transactions or making changes to its business, Ubiquiti assesses a multitude of factors, including tax laws in countries in which Ubiquiti operates. Where legally possible, Ubiquiti will seek to take positive steps to eliminate the risk of double taxation. Any such action is done in a way that is aligned with Ubiquiti’s commercial objectives and legal obligations as well as the potential impact on its reputation. Where there is uncertainty or complexity in relation to the law or its application, expert advice may be sought. If this is insufficient to achieve certainty or to address the complexity, Ubiquiti may engage directly with His Majesty’s Revenue and Customs (“HMRC”) to better understand the application of the law and to ensure compliance.

Ubiquiti seeks to comply with all relevant laws, including the Organization for Economic Co-operation and Development (“OECD”) arm’s length standard in relation to transfer pricing.

OUR RELATIONSHIP WITH HMRC

Ubiquiti engages with HMRC in a timely, co-operative, and compliant manner and welcomes a discussion should any relevant tax issues that arise.