



UK TAX STRATEGY

Introduction

NetApp is a global cloud-led, data-centric software company which gives customers the freedom to manage applications and data across hybrid multicloud environments. Our portfolio of cloud services, and storage infrastructure, powered by intelligent data management software, enables applications to run faster, more reliably, and more securely, all at a lower cost.

NetApp is committed to compliance with tax laws in all relevant jurisdictions as an important part of our corporate and social responsibility. This document sets out the UK Tax Strategy for the NetApp UK Group Entities in accordance with the Schedule 19 of the Finance Act 2016. The NetApp UK Group Entities are NetApp UK Holdings Limited and NetApp UK Ltd.

Approach to Tax Strategies

NetApp's [Code of Conduct](#) is the basis for our tax strategy and compliance. The success of NetApp's business in the global marketplace is tied directly to our highly skilled employees and compliance with the laws in the countries where we do business.

NetApp does not engage in transactions or arrangements that are exclusively aimed at reducing taxes in the UK or elsewhere and which have no business or commercial substance. A transaction that may result in tax efficiency, in addition to being thoroughly studied by our tax department, must be aligned with our commercial interests and the preservation of our reputation, brand, and corporate and social responsibility, given that our focus is always on maximizing shareholder value. NetApp may seek external advice on tax matters or areas of complexity or uncertainty to support our work in ensuring compliance with our tax strategy. International transactions are carried out within the standards established by the OECD and other national legislation on intercompany transactions.

Tax Governance and Risk Management

Given the dynamic aspects of NetApp's business, as well as its complexity, risks will be managed and NetApp will always endeavour to act responsibly, in accordance with the legal framework, seeking to safeguard its reputation and its core business.

To comply with all countries and local tax laws, regulations and disclosures requirements, NetApp relies on its highly qualified tax employees, and, also where appropriate, experienced and qualified external

tax experts and advisors, to identify, assess, and manage risk in order to minimize risk level as far as is reasonable and practicable in the face of any situation of uncertainty or complexity.

Day-to-day tax matters (such as corporate tax, VAT, capital gains, employment taxes, stamp duties, etc.) are addressed by the NetApp Tax Department, which is led by our Vice President of Tax and Treasury, in accordance with our guidance, processes and internal controls. In addition to regular tax matters, tax risks are discussed with and approved by the VP and/or NetApp's Chief Financial Officer.

Our tax department works closely with other groups, such as Legal, Accounting, Treasury and Risk Management to develop a coordinated program of risk control activities, thus ensuring that guidance and processes are properly reviewed and tested, reducing errors, and contributing to complete and accurate information.

Relationship with HMRC

NetApp aims to meet all relevant compliance and disclosure requirements in a professional and transparent manner, ensuring that all relevant data provided to Tax Authorities, including HMRC, is clearly presented on a timely basis, always focusing on the integrity and accuracy of our tax documents (such as payments, returns and processes). The UK Group Entities strive to keep HMRC abreast of significant transactions and business changes and to raise tax issues as they arise at an early stage.

The commitment assumed by NetApp is founded on our [Code of Conduct](#) and must be followed by all our employees to ensure compliance with the applicable tax law wherever NetApp operates around the world.

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