Western Digital.

UK TAX STRATEGY

About Western Digital

Western Digital Corporation is a leading developer, manufacturer and provider of data storage devices and solutions. Western Digital Corporation and its subsidiaries ("the Group") operate globally across multiple jurisdictions.

This tax strategy is published by Western Digital UK Ltd ("WD UK"), a subsidiary in the Group. WD UK's operations primarily support the sale of digital storage across Europe, Middle East and India. This tax strategy is published by WD UK in accordance with the requirements of Section 161 and paragraph 16(2) of Schedule 19 to the Finance Act 2016.

Our Approach to Tax Risk Management

WD UK takes its responsibilities as a corporate citizen seriously. Consistent with our Code of Conduct, we pride ourselves on being honest and ethical in everything we do, to each other, our business partners, the company, our industry and the community.

WD UK is committed to complying with all tax obligations and does not engage in tax planning activities that are considered artificial tax arrangements or are not in keeping with the spirit/intention of the law. The Group does not undertake artificial tax planning or enter arrangements that are inconsistent with either the letter or the spirit of applicable tax legislation.

WD UK maintains a robust tax control framework designed to identify, assess, and manage tax risks. Internal tax processes are integrated with the business and are regularly reviewed by both local and Group tax teams. These processes are supported through internal controls and, where appropriate, internal and external audit activities to promote accurate tax reporting and compliance.

International Tax and Transfer Pricing

The Group seeks to ensure that profits are taxed where economic activities are performed and value is created. Cross-border transactions between Group companies are conducted in accordance with the arm's-length principle and applicable tax legislation, and the OECD Transfer Pricing Guidelines.

The Group maintains transfer pricing policies that are periodically reviewed to reflect changes in business operations, tax legislation, and international guidance. Appropriate transfer pricing documentation is prepared where required, and intercompany arrangements are designed to reflect the functions performed, assets employed, and risks assumed by each entity.

Pillar Two Governance

The Group is committed to complying with the global minimum tax rules enacted in jurisdictions in which it operates, including the Domestic Top-up Tax and Multinational Top-up Tax regimes where applicable.

The Group has established governance and compliance processes to support its Pillar Two obligations. These processes include identifying in-scope entities, maintaining appropriate data collection and reporting procedures, assessing the potential impact of legislative and administrative developments, and monitoring effective tax rates across relevant jurisdictions.

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Tax Governance

WD UK's Directors are ultimately responsible for ensuring compliance with all applicable regulations and governance procedures.

Day-to-day responsibility for managing the WD UK's tax affairs is delegated to the Senior Director, Finance, who is supported by local and Group tax teams. Together, they are responsible for maintaining appropriate tax policies, controls, and governance processes to ensure that tax risks are appropriately managed and that taxes are accounted for accurately and in accordance with applicable legislation.

Approach to HMRC

WD UK seeks to maintain an open, honest, and constructive relationship with HM Revenue & Customs (HMRC).

The Group is committed to engaging with HMRC in a transparent and timely manner, including working collaboratively with its appointed Customer Compliance Manager. Where matters require interpretation or clarification, WD UK seeks to resolve issues through proactive dialogue and prompt disclosure, with the objective of achieving certainty and maintaining a cooperative working relationship.

Signed on behalf of Western Digital (UK) Ltd

Graham Holmes
Senior Director Finance
30th June 2026

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