

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 (“Group”) operate globally across multiple jurisdictions.

The extent of Western Digital Corporation’s operations in the UK amount to sales and marketing support, as well as research and development services. This tax strategy is published by Western Digital UK Ltd. In accordance with paragraph 16 (2) of Schedule 19 of the UK Finance Act 2016 on behalf of all UK incorporated companies within the Western Digital Group, which are collectively referred to as “WD UK” and listed in Appendix 1.

WD UK’s Approach to Tax Risk Management and Tax Planning:

Western Digital Corporation 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 of its tax obligations and does not engage in tax planning activities that are considered artificial tax arrangements or not in keeping with the spirit/intention of the law. This approach is consistent with the level of risk WD UK is prepared to accept, so as to ensure certainty in its UK tax affairs.

Internal tax processes play a key role in managing tax risk as well as ensures from a Group perspective, the tax function is aligned with the business. Processes relating to different taxes are regularly reviewed by local and Group tax teams, as well as being subject to internal audit.

WD UK utilises local external tax advisers, to support and advise when required, including areas such as benchmarking analysis, to support transfer pricing arrangements within the Group. OECD transfer pricing guidelines are applied to intercompany transactions.

Governance:


The Directors of each entity are ultimately responsible for ensuring compliance with all applicable regulations and governance procedures. The day-to-day management of tax matters is delegated to the Senior Director, Finance, who is supported by local and Group tax teams and is responsible for ensuring that WD UK has appropriate processes and controls to account for tax in accordance with HMRC provisions.

Approach to HMRC:

WD UK seeks to have an open, honest and collaborative relationship with HMRC.

Working with our HMRC appointed, Customer Compliance Manager, we are committed to prompt disclosure and transparency in all tax matters with HMRC.

Signed on behalf of WD UK:



Graham Holmes
Senior Director Finance
25th June 2020

Appendix 1:

- Western Digital (UK) Ltd.
- HGST Europe Ltd
- SanDisk Scotland Ltd
- SanDisk UK Ltd.

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