CRANE NXT, CO. – UK TAX STRATEGY

For the year ending 31 December 2026

1. Purpose and scope

This document sets out the UK tax strategy (the "Strategy") of Crane NXT, Co. ("Crane NXT") and its UK subsidiaries (together, the "UK Group"). The Strategy is published in accordance with paragraphs 19(2) and 22(2) of Schedule 19 to the UK Finance Act 2016 and applies for the year ending 31 December 2026. This Strategy is approved by the Board of Directors and is reviewed at least annually, or more frequently where there are significant changes to the business or the UK tax environment.

The tax strategy applies to the taxes and duties set out in paragraph 15(1) of the Schedule which include Income Tax, Corporation Tax, PAYE, NIC, VAT, Insurance Premium Tax, and Stamp Duty Land Tax. References to 'tax', 'taxes' or 'taxation' are to UK taxation and to all corresponding worldwide taxes and similar duties in respect of which the Group has legal responsibilities.

2. Aim

Crane NXT is committed to full compliance with all statutory obligations and full disclosure to relevant tax authorities. The group's tax affairs are managed in a way which takes into account the group's wider corporate reputation in line with Crane NXT's overall high standards of governance.

3. Risk management and governance arrangements in relation to UK taxation

<u>Governance and accountability</u>

The Boards of UK entities have ultimate responsibility for oversight of UK tax matters and for ensuring this Strategy is implemented. Day-to-day tax management is carried out through a combination of Crane NXT's central tax function and local UK finance teams, with responsibilities and decision-making aligned to the materiality and complexity of the matter.

<u>Control framework</u>

Crane NXT maintains an internal control framework designed to identify, assess and manage tax risks in a manner consistent with the wider internal control environment. Controls are designed to support accurate and timely tax compliance, appropriate governance over significant transactions, and reliable tax reporting.

Key elements of our approach include:

- Using suitably skilled personnel and providing ongoing training to maintain appropriate technical competence.
- Processes relating to different taxes are allocated to appropriate process owners, who carry out a review of activities and processes to identify key risks and mitigating controls in place. These key risks are monitored for business and legislative changes which may impact them and changes to processes or controls are made when required;
- Engaging external advisers where specialist support is required to obtain independent technical input on complex or non-routine matters.
- Escalating material or uncertain positions to the appropriate level of management and, where required, to the UK entity boards for review and approval.

4. Attitude towards tax planning and the level of risk the UK Group is prepared to accept

Risk appetite

The UK Group has a low appetite for tax risk, managing risks to ensure compliance with legal requirements in manner which ensures payment of the right amount of tax

We seek to comply with applicable tax laws and regulations and do not engage in aggressive tax planning or contrived arrangements lacking commercial substance. Where tax law is unclear or open to interpretation, we apply reasonable care and use professional judgement, supported by external advice where appropriate.

Tax planning

Tax is considered as part of broader commercial decision-making. The UK Group may claim reliefs and incentives intended by legislation (such as research & development reliefs and other available incentives) where we meet the conditions for those reliefs. We aim to be transparent in our approach and to retain appropriate documentation to support positions taken.

5. Approach to dealing with HMRC

The UK Group seeks to maintain an open, honest, and constructive relationship with HMRC. We aim to:

- File UK tax returns and make tax payments accurately and on time and maintain appropriate records to support positions taken.
- Any inadvertent errors in submissions made to HMRC are fully disclosed as soon as reasonably practicable after they are identified.

- Engage with HMRC in a professional and cooperative manner, proactively approaching HMRC to communicate any developments and current, future and retrospective tax risks, and responding to reasonable information requests in a timely way.
- Seek advance clearances or rulings where appropriate for significant or uncertain transactions.
- Work with HMRC to resolve enquiries and audits efficiently, including through early identification of issues and transparent discussions where interpretations differ.

Approval

This Strategy was approved by the Board of Directors of CA-MC Acquisition UK Ltd, the head of UK sub-group, for publishing.

Approved by the Board and signed on its behalf:

Signed by:

By: ________________ A7F75361BE07492...

Name: Bianca Shardelow, Director, CA-MC Acquisition UK Ltd.

Date: 1 July 2026