

Tax Strategy - United Kingdom

Tax Year Ended - September 30, 2023

Effective: October 1, 2016

Last Revised: April 10, 2024

Overview

Moog Inc. (Moog) is a worldwide designer, manufacturer and systems integrator of high-performance precision motion and fluid controls and controls systems for a broad range of applications in aerospace and defense and industrial markets. Moog has four operating segments:

- Aircraft Controls;
- Industrial Systems;
- Components; and
- Space and Defense Controls

This document describes the tax objectives of the Moog Inc. subsidiaries organized within the United Kingdom and should be regarded as complying with the requirements under paragraph 22(2) of Finance Act 2016.

Legal Entities Covered

Moog Controls Ltd

Moog Wolverhampton Ltd

Moog Fernau Ltd

Moog Components Group Ltd

Managing Tax Risk

Moog manages tax risk by operating effective tax governance and understanding our tax control framework, while continuously adjusting our approach to be compliant with our tax obligations.

Schedule 46 of Finance Act 2009 requires the appointment of a Senior Accounting Officer (“SAO”) for every qualifying company, organized in the United Kingdom, to take personal responsibility for their company’s tax accounting arrangements. The legislation stipulates that the SAO of a qualifying company must take “reasonable steps” to ensure that the company establishes and maintains “appropriate tax accounting arrangements” and monitors the accounting arrangements of the company to identify any aspects in which those arrangements are not appropriate. The SAO has been designated as the U.S. corporate tax director and the Company must certify the position annually to Her Majesty’s Revenue and Customs (HMRC).

The Moog Inc. corporate office relies on internal certifications from the finance directors of each legal entity to properly externally certify. Each finance director is required to maintain the required control documentation related to processes and procedures for all areas of tax. It is the responsibility of the local finance director to identify areas of risk and implement controls for internal testing and/or monitoring.

Moog Inc., the U.S. parent of the multi-national group, is a registrant with U.S. Securities and Exchange Commission, and is required to adhere to the Sarbanes-Oxley Act of 2002. Thus, Moog has an internal audit function to provide independent assurance that the organization’s risk management, governance and internal control processes are operating effectively.

On a quarterly basis, certain Moog UK entities perform site reviews. These site reviews cover a variety of topics, including

operational issues, financial performance, quality, etc. In addition to this, various sectors are also holding regular sector/business unit reviews, which would highlight and address any other major concerns/risks that sector management may be aware of.

Further, the U.S. corporate tax director leads a small team of skilled tax professionals with suitable qualifications and experience appropriate for the responsibilities required for their respective roles. Moog is committed to providing team members and finance directors responsible for taxes within their sites with the training and the tools to research/analyze tax related issues.

Lastly, Moog may seek tax advice from external advisors with regard to material or complex transactions including transfer pricing. The Company may also involve external advisors when the corporate tax department or finance directors do not have the expertise required in a specific area. The U.S. corporate tax director is responsible for the selection of external advisors where necessary.

Tax Planning

The primary goal of the corporate tax department is to see that taxes are filed/paid accurately and timely in accordance with the relevant tax law.

In addition, the corporate tax department strives to proactively partner with business units to provide clear, timely relevant and business-focused advice across all aspects of tax. It is important to the Company that the businesses keep the corporate tax department informed of changes, and that changes are fully evaluated for any tax consequences associated with material business decisions.

The corporate tax department makes every effort to take an appropriate and balanced approach when considering how to structure tax-sensitive transactions. In the event of uncertainty, the Company calls on outside advisors to see that proposed plans are within the confines of the relevant tax regulations in order to minimize risk.

Working with the HMRC

The Company engages with tax authorities in a cooperative, open and transparent way in order to minimize uncertainty, build relationships and to address inquiries in a timely matter.

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