

CommScope Tax Strategy Statement

CommScope helps design, build and manage wired and wireless networks and as a communications infrastructure leader, we shape the always-on networks of tomorrow. We operate in many countries around the world. Our business activities generate a substantial amount and variety of tax including income taxes, withholding taxes, property taxes, employment taxes, excise taxes, custom duties, and other taxes. In addition, we collect and remit payroll taxes and indirect taxes such as sales taxes, value added tax, and goods and services tax. The taxes we pay and collect represent a significant contribution to the countries in which we operate.

Governance and risk management

We have established and maintain robust policies and compliance processes to ensure the integrity of our tax returns and tax payments in all countries in which we operate. Corporate income tax matters are led by the Group's VP of Global Tax. The indirect and employment tax matters are led to the Group's SVP Chief Accounting Officer, who has delegated Group's Senior Accounting Officer role to the VP Global Controller. These business tax processes are subject to the same level of robust internal controls, Code of Ethics and Business Conduct and audit as the rest of CommScope's business. Day to day administration of these taxes is delegated to suitably trained members of the finance team, with appropriate internal review procedures, and the input of qualified external advisors where necessary.

Tax planning

CommScope operates with transparency and is committed to observing all applicable laws, rules, reporting and disclosure requirements. CommScope only engages in transactions that support our business and reflect commercial and economic activity, with a view to maximizing value on a sustainable basis for our shareholders. Any tax planning undertaken will have commercial and economic substance. Material commercial transactions will be considered by the Board which will include any tax considerations.

Approach in dealings with tax authorities

We seek to develop and maintain professional and transparent relationships with tax authorities, including responding to queries and information requests in a timely manner.

Level of risk we are prepared to accept

The Group's approach to tax risk is integrated within our broader business risk management framework. We manage tax risks in the context of substantive business transactions. Our policies and governance operate to ensure compliance with tax laws and regulations in the territories where we operate and are designed to identify and mitigate material tax risks. The UK Tax policy is annually reviewed and is managed by the Senior Accounting Officer to ensure the UK tax policy is current and correct.

This tax strategy statement is intended to comply with Finance Act 2016 Schedule 19 for the year ended 31 December 2023. Our UK entities comply with the Senior Accounting Officer ("SAO") requirements.