



## UK Tax Strategy of the HOYA Group

March 31, 2026

The publication of this statement is in accordance with the statutory requirements under Paragraphs 19(2)<sup>1</sup> and 22(2)<sup>2</sup>, Schedule 19 of the UK Finance Act 2016. This statement applies to all entities and branches of the HOYA Corporation and its related companies (the "HOYA Group") in the UK from the date of publication until it is superseded.

Unless otherwise stated, references to "HOYA UK" mean all UK entities and branches within the HOYA Group.

### Company Background

The Hoya Group is engaged in the information technology and life care businesses. The company operates in the Americas, Europe, the Middle East and Africa (EMEA), and Asia Pacific. It is headquartered in Tokyo, Japan.

The HOYA Group believes that the key to earning the trust of stakeholders is not only the HOYA Group's observance of laws and regulations but also the fair and faithful conduct of all Hoya Group employees with high ethical standards. Based on this recognition, in 1997 HOYA formulated the HOYA Business Conduct Guidelines<sup>3</sup> which clearly indicate the standard of conduct for each and every employee. The Guidelines detail, in particular, the initiatives related to legal compliance, including tax compliance, and the Group-wide efforts made to enforce such measures.

### Risk Management and Governance Arrangements

HOYA UK has effective tax control measure in place to identify tax risks, escalate the risks to the global or regional headquarters and manage those risks. HOYA UK is committed to conducting the company's tax affairs in accordance with the following objectives:

- Comply with all relevant laws, regulations, reporting, and disclosure requirements,
- Apply diligence and care in the management of the processes and procedures by which all tax related activities are undertaken, and ensure that appropriate tax governance procedures are in place,
- Seek external advice to support tax decisions (where appropriate), and
- Act in accordance with the HOYA Business Conduct Guidelines and implement the HOYA Group's core ethical behaviors and values.

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<sup>1</sup> This tax strategy is published by Vision Ease Lens Europe Limited.

<sup>2</sup> This tax strategy is published by Pentax U.K. Limited, HOYA LENS U.K. Limited, WASSENBURG Limited, HOYA Corporation Europe branch and SEIKO Optical Europe GmbH U.K. branch.

<sup>3</sup> [https://www.hoya.com/wp-content/uploads/2026/02/HOYA\\_COC\\_2602-English.pdf](https://www.hoya.com/wp-content/uploads/2026/02/HOYA_COC_2602-English.pdf)



### **Attitude of the group to tax planning (so far as affecting UK taxation)**

In alignment with the HOYA Group's core values, HOYA UK is committed to paying all the taxes that it owes in accordance with the letter and spirit of all tax laws applying to its operations. HOYA UK will not engage in tax planning other than that which is permitted by law and which supports genuine commercial aims. HOYA UK will consider the different tax outcomes when deciding how to undertake business transactions and may consider the most tax efficient way to conduct its business transactions whilst respecting and complying with the spirit and letter of the law. HOYA UK, however, does not participate in aggressive tax planning for the purposes of tax avoidance or engage in tax schemes that go against the intention of the legislative authority.

### **The level of risk in relation to UK taxation that the group is prepared to accept**

HOYA UK's aim is to minimize the level of risk in relation to UK taxation at all times. HOYA UK is not prepared to accept a level of risk that exposes it to reputational harm, or which could adversely impact its relationship with the HMRC.

### **Approach to dealings with HM Revenue and Customs ("HMRC")**

HOYA UK's aim is to be open and transparent and to have a professional, courteous and constructive relationship with HMRC. HOYA UK commits to making full and accurate disclosures in tax returns and in its correspondence with HMRC. Where disputes arise with HMRC (or other tax authorities), in areas of doubt, or where legal interpretations differ, HOYA UK will endeavor to tackle the matter promptly and to resolve it in a responsible, open, and timely manner.