

UK Tax Strategy

About Sandisk

Sandisk Corporation is a leading developer, manufacturer, and provider of data storage devices and solutions based on NAND flash technology. Sandisk Corporation and its subsidiaries (the “Company”) operate globally across multiple jurisdictions.

This tax strategy is published by SanDisk UK Limited in accordance with paragraph 16(2) of Schedule 19 to the UK Finance Act 2016, on behalf of its two UK-incorporated entities—SanDisk UK Limited and SanDisk UK Holdings Limited—collectively referred to as “SD UK”

SD UK’s Approach to Tax Risk Management and Tax Planning

The Company recognises and affirms its obligations as a responsible corporate citizen. In accordance with the principles set out in our Code of Conduct, is committed to conducting its affairs with the highest standards of honesty, integrity, and professionalism. This commitment extends to all interactions undertaken on behalf of the Company, including those with employees, business partners, regulatory authorities, industry stakeholders, and the broader community.

SD UK is committed to full compliance with all applicable UK tax laws and regulatory requirements. SD UK does not engage in tax planning that is artificial, contrived, or inconsistent with the letter, spirit, or intended purpose of UK tax legislation. This approach reflects the level of tax risk the organisation is prepared to accept and underpins our objective of ensuring certainty, transparency, and robustness in the management of our UK tax affairs.

Robust internal tax governance processes play a central role in the effective management of tax risk. These processes ensure appropriate alignment between the Company’s tax function and its wider business operations. Controls and procedures relating to all relevant UK taxes are subject to regular review by both SD UK and the Company’s tax team and are further supported by periodic internal audit oversight to ensure continued adequacy, effectiveness, and compliance with applicable regulatory requirements.

SD UK engages local external tax advisers to provide specialist support and technical guidance where required. This includes benchmarking and economic analyses that support the Group’s transfer pricing arrangements. Intercompany transactions are conducted in accordance with the Organisation for Economic Co-Operation and Development (OECD) Transfer Pricing Guidelines.


Governance

The Directors of each SD UK entity have ultimate responsibility for ensuring compliance with all applicable legal, regulatory, and governance requirements. Operational management of tax matters is delegated to the Director, Finance, who is supported by local and Company tax teams. This individual is responsible for ensuring that SD UK maintains appropriate processes and controls to account for tax in accordance with His Majesty's Revenue & Customs (HMRC) requirements.

Approach to HMRC

SD UK seeks to maintain an open, transparent, and constructive relationship with HMRC and is committed to ensuring timely disclosure, accuracy, and full transparency in all matters relating to taxation.

Signed on behalf of SD UK:

Signed by:

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David Middleton, Director of Sandisk UK Limited and Sandisk UK Holdings Limited

Affirmed by the Board of Sandisk UK Limited on 24th June 2026