Syngenta Group – Tax Strategy

This Tax Strategy applies to Syngenta Group Co. Ltd and its controlled entities ("Syngenta Group" or "we"). It relates to direct, indirect and employment-related taxes that Syngenta Group encounters in the course of its businesses.

Our approach to tax

As a responsible corporate taxpayer, Syngenta Group is fully committed to complying with all tax laws and regulations applicable to our business, ensuring that we pay taxes in the right place at the right time and claim reliefs and incentives where available.

We monitor relevant tax developments, adapt to any legal changes as required and maintain an open and transparent relationship with tax authorities, disclosing relevant facts and circumstances.

Tax planning

In structuring our industrial and commercial activities we will consider, amongst other factors, the tax laws of the jurisdictions within which we operate with a view to seeking sustainable business outcomes, whilst remaining mindful of our tax compliance obligations. We will only engage in tax structuring to the extent that it is aligned with our industrial, commercial and economic activity and substance and any structuring will take into account the potential impact on our reputation, core values and broader goals. We will not engage in artificial transactions.

Where tax authorities introduce tax incentives and reliefs that are relevant to our businesses (for example R&D reliefs or patent box regimes) we will seek to apply them in the manner intended by law.

Tax risk management

In a business of our size and complexity and in certain situations where tax laws may be unclear or subject to interpretation, it is inevitable that tax risks will arise from time to time.

We proactively seek to identify, evaluate, manage and monitor these risks to ensure they remain in line with the Syngenta Group's risk management policies.

Where there is significant uncertainty or complexity in relation to a risk, or the level of tax at stake is significant, advice will be sought from reputable independent external advisors.

Tax governance and controls

Syngenta Group has established a robust internal controls framework to ensure that taxes are correctly calculated and paid to external authorities on a timely basis and that local tax legislation is complied with.

Transfer pricing

Syngenta Group has transfer pricing guidelines aligned with the arm's length principle. Consistent application of the transfer pricing policies ensures appropriate remuneration for the activities and functions performed by the respective Syngenta Group entities. For key territories and material transactions, where possible, we will proactively seek Advance Pricing Agreements with tax authorities to ensure upfront agreement and tax certainty with respect to transfer pricing.

Engagement with tax authorities

We seek to engage with tax authorities with honesty, integrity, mutual trust, respect and fairness and in a spirit of collaborative compliance. We are committed to working collaboratively with tax authorities and we will discuss issues on a real-time basis where possible. We are prepared to challenge tax authorities where we disagree with their position but will first seek to resolve any disputed matters through proactive and transparent discussion and negotiation.

Governance and approval

This Tax Strategy is approved by the Head Group Tax of Syngenta Group and overseen in accordance with the Group's established internal governance framework.

The Tax Strategy is reviewed periodically whenever there is a material change in the Group's business, tax risk profile or applicable regulatory requirements.

Basel, November 2, 2026
Thomas Fuerer, Head Group Tax