

1 January 2026

UK Tax Strategy

LivaNova PLC and its subsidiaries (“LivaNova,” the “LivaNova Group,” “Group”, or “the Company”) are part of a global group specialising in medical devices for cardiac surgery and neuromodulation. LivaNova designs, develops, manufactures, markets, and sells products and therapies that are consistent with LivaNova’s mission to provide hope for patients and their families through innovative medical technologies that deliver life-changing improvements. This document is provided on behalf of all qualifying UK entities within the LivaNova group, pursuant to Paragraph 16(2) Schedule 19, Finance Act 2016 and is intended to comply with all other obligations within Schedule 19 Finance Act 2016.

LivaNova is committed to complying with all applicable tax laws. The Company has the governance and risk management processes in place across all of the tax jurisdictions enabling it to meet its tax obligations in a timely manner.

1. Group Approach to Risk Management and Governance Arrangements in Relation to UK Taxation

Responsibility for LivaNova’s risk management and governance with respect to tax lies with the Chief Financial Officer, the Chief Accounting Officer, and the Vice President of Tax, with oversight of the LivaNova PLC Board of Directors (the “Board of Directors”), principally through its authority delegated to LivaNova PLC’s Audit and Compliance Committee (the “Audit and Compliance Committee”).

The Vice President of Tax is responsible for the global tax function and oversees the day-to-day management of the function, including global tax risk and compliance. Tax governance is supported by internal controls, i.e., policies and procedures in place which govern the commercial operations and are subject to regular review by the Internal Audit function (and by the Board of Directors and its committees). Appropriate training and support from the tax department is available to operational accounting teams within the business, with tax responsibilities included in the operators’ job descriptions.

In relation to UK taxation:

- Process flow charts document tax reporting, payments, and calculations. These documents cover mitigating controls which are in place, such as the use of advisors, reviews and reconciliations undertaken within the business, and the systems and software supporting the processes. This documentation is controlled and tested by the Internal Audit function which performs testing and monitoring and is part of the annual Senior Accounting Officer Certification process.
- Regular meetings take place within the finance teams, and a quarterly questionnaire is submitted to the LivaNova Corporate Tax Department disclosing known changes to tax legislation and changes to the business that could have a tax impact and contingent provisions.
- Where a tax risk cannot be addressed by LivaNova’s staff, the company obtains external tax advisors to support and address any questions.

2. Attitude of the Group Towards Tax Planning

LivaNova’s mission is to provide hope for patients and their families through innovative medical technologies that deliver life-changing improvements. The Company’s mission compels us to operate at the topmost level of business ethics, guided by leaders with deep experience, and engage in tax planning that supports the mission. The Company utilises available tax reliefs and incentives, consistent with government policy objectives.

Intercompany transactions take place on arm’s length terms, in line with best practice guidelines from the Organization for Economic Cooperation and Development. Tax planning

decisions support commercial activity, and tax is one of many factors that is taken into consideration.

3. Risk Appetite in Relation to UK Taxation

Tax laws and regulations evolve on a regular basis. The complexity of tax legislation and the potential for differences in interpretation (which are not always addressed by official guidance) create uncertainty and tax risk.

LivaNova is risk averse, with internal processes designed to identify, assess, and mitigate risk to an acceptable level, based on materiality and on a case-by-case basis. The Company's attitude toward tax risk is principally governed by its desire to maintain an open, collaborative relationship with HM Revenue & Customs ("HMRC"). This means that the Company seeks to minimise the risk of a dispute with the tax authorities by being open and transparent about its tax affairs and promptly making any required disclosures.

LivaNova obtains advice from appropriately qualified external advisors on specialist tax matters to supplement the skills of its own team, in order to mitigate tax risk.

Matters including financial planning, tax, and risk management are regularly reviewed and discussed by the Board of Directors and its Audit and Compliance Committee.

4. Group Approach on Tax Compliance

LivaNova commits to comply with all applicable laws and regulations everywhere it conducts business. The Company's Compliance Culture is an essential part of its foundation. The LivaNova Code of Business Conduct and Ethics sets the tone for the Company's global compliance programme and is aligned with the Company's Compliance Policies and Procedures.

Tax Compliance at LivaNova consists of respecting all tax laws and practices in all territories in which the Company operates. It entails disclosing all required facts and circumstances to the tax authorities and claiming reliefs and incentives, where available.

5. Group Approach Towards Dealin with HMRC

LivaNova submits tax returns within statutory time limits and discloses all required facts. Although LivaNova has not been assigned a Customer Relationship Manager ("CRM") within HMRC, it maintains an open, transparent relationship with the HMRC.