



## Our Approach to tax<sup>1</sup>

### Our Business

Carlisle Companies Incorporated is a leading supplier of innovative Building Envelope products and solutions for more energy-efficient buildings. Through its building products businesses – Construction Materials (CCM) and Weatherproofing Technologies (CWT) – and family of leading brands, Carlisle delivers innovative, labor-reducing and environmentally responsible products and solutions to customers through the Carlisle Experience. Carlisle is committed to generating superior shareholder returns and maintaining a balanced capital deployment approach, including investments in our businesses, strategic acquisitions, share repurchases, and continued dividend increases.

Our business has a strong commitment to corporate social responsibility. We are aware of the effect of our decisions on our people, our customers, the communities where we do business, our suppliers, our investors and the environment.

We are committed to the highest standards in business and personal conduct by our directors, officers and employees. Our tax strategy detailed below is founded on our core corporate values of fairness, honesty, and integrity.

Click [here](#) for more information on Carlisle's Business Code of Ethics

### Our approach to risk management and governance in relation to UK taxation

The Board is ultimately accountable for tax matters. Day-to-day responsibility for tax is delegated by the Board to the Vice President of Tax in the USA, who reports on tax matters to the Audit Committee on an annual basis. Day-to-day management of tax rests with the Financial Directors of individual entities, who are supported by the Group Tax team comprised of qualified tax professionals that are based in the US. The Group Tax team seek external professional advice on tax matters where appropriate.

We have robust controls in place in order to manage our tax risks. The Global Tax team works closely with the Finance team on a regular basis to identify any tax risks and proactively discusses tax and accounting matters in our quarterly calls with the Financial Directors.

### The level of risk in relation to UK taxation that we are prepared to accept

The business has a low tolerance to tax risk, operating an efficient tax structure by utilizing available tax incentives and reliefs in accordance with the relevant legislation. The level of any tax risk is evaluated by the Vice President of Tax and reviewed by the Group's Chief Financial Officer.

### Our attitude towards tax planning

We comply with all tax rules and legislation and only engage in tax planning which is aligned with the applicable law. The Chief Financial Officer approves all material tax planning and the Board monitors tax planning on an annual basis. The structure of transactions is guided by the business's commercial strategy, taking into account its responsibility as a taxpayer.

Where appropriate, we seek third party tax advice on complex and/or material tax matters.

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<sup>1</sup> This tax strategy has been published in accordance with paragraph 19(2) Schedule 19 of UK Finance Act 2016 for the financial year ending 31 December 2024. This document is subject to annual review.

We aim to adhere to the OECD transfer pricing guidelines for all intercompany transactions.

### Approach towards our dealings with Tax Authorities

We are open and transparent the Internal Revenue Service in the US, HM Revenue & Customs in the United Kingdom, and all other tax authorities in jurisdictions in which Carlisle operates. We have a co-operative relationship with tax authorities across all taxes. If a tax authority raises a query on a tax matter, we work proactively and transparently to resolve the query in a timely manner, ensuring we are in compliance with all applicable tax laws.