Birmingham Airport Holdings Limited

TAX STRATEGY STATEMENT

In respect of year ended 31 March 2026

This statement sets out our strategy in relation to all UK taxes and applies to all of the Group's entities. It has been approved by the Board of Directors and is published in accordance with our obligations under the Finance Act 2016 Schedule 19, paragraph 16(2). Birmingham Airport is owned by local councils, Macquarie Bank and by the Employee Share Ownership Plan with no one party having a majority stake.

The Group's principal activity is the operation and management of Birmingham Airport, and the provision of facilities and services associated with those operations. All the Group entities are based in the UK and make a significant contribution to the UK Exchequer each year through the collection and payment of a range of taxes. We are committed to being a responsible and complaint taxpayer ensuring we pay the right amount of tax at the right time.

Tax Strategy

Our Tax Strategy comprises four key components:

1.Our approach to tax governance and tax risk management

The Board of Directors has ultimate responsibility for tax strategy. Our Chief Financial and Sustainability Officer (CFSO) is responsible for developing the tax strategy and is the Senior Accounting Officer (SAO) for the Birmingham Airport Group, supported by the Financial Controller and Finance Team. Given the complexity of tax rules and their changing nature we ensure that the Finance team keep up to date with professional development in tax and related areas.

We aim to be fully compliant with UK tax legislation to ensure that tax risks are identified and managed appropriately. The business maintains a Tax Risk and Controls Matrix to support the SAO with identifying and mitigating inherent tax risks and this is updated on a regular basis to reflect new and emerging risks to the business. Where there are significant business transactions or legislative developments, external tax advisors are engaged to ensure the tax considerations are reviewed and addressed. Decisions on significant tax matters are taken with Board approval to ensure appropriate oversight on tax matters.

2. Our attitude to tax planning

We will not put in place any arrangements that do not have commercial and economic substance in order to reduce our tax liabilities. We consider tax laws when undertaking our commercial activities to ensure we are fully compliant, whilst maximising value for our stakeholders through the use of government incentives and reliefs available to the business.

3. Level of acceptable tax risk

Birmingham Airport seeks to ensure compliance with regulatory obligations and has a low tax risk appetite. Birmingham Airport’s tax strategy is focused on ensuring both tax and tax risks are managed to provide sustainable outcomes for our stakeholders. The approach is to mitigate any risk by taking reasonable care whilst also considering Birmingham Airport’s ownership, along with its brand and reputation. Birmingham Airport does not undertake or tolerate tax evasion or the facilitation thereof.

4. Our approach to dealing with HMRC

Our relationship with HMRC is very important to us. We aim for a collaborative relationship with HMRC, sharing information on business developments and their potential tax consequences in an open and timely manner. If any errors are identified, we aim to disclose these to HMRC as soon as practicable and settle any tax liabilities that may arise as a result.