KOPPERS UK GROUP TAX STRATEGY

Koppers Holdings Inc. is the ultimate parent of each Koppers entity that is organized in the UK (collectively the "Koppers UK Group"). As a United States company with global operations, Koppers Holdings Inc. generates a substantial amount and variety of taxes across its jurisdictions, including (but not limited to) income taxes, stamp duties, employment taxes and indirect taxes such as value added tax.

The publication of this strategy statement fulfills the statutory obligation under Paragraph 19(2) of Schedule 19, Finance Act 2016 in respect of the period ending 31 December 2025. This strategy is published on behalf of and applies to each entity in the Koppers UK Group. This tax strategy document applies to all UK taxes applicable to the Koppers UK Group. The tax strategy statement will be reviewed annually and updated as necessary.

The Koppers UK Group includes the following entities: Koppers UK Holding Ltd., Koppers UK Ltd., Koppers UK Investments Ltd., Koppers UK Transport Ltd., and Koppers Performance Chemicals UK Ltd.

Approach to tax risk management and governance arrangements

The Koppers UK Group has a low tolerance to tax risk and is committed to comply with UK tax legislation. Compliance for the Koppers UK Group means paying the right amount of tax, in the right place, at the right time, and involves disclosing all relevant facts and circumstances and claiming relief and incentives where available.

The governance of our global tax responsibilities is directed by our Chief Financial Officer and performed by our tax department, which is housed at our corporate headquarters in Pittsburgh, PA. This tax department manages our UK tax function by communicating with our UK and European management team on a regular basis.

We want our tax affairs to be transparent and compliant with relevant tax legislation., While we recognize that managing tax compliance is complex, we seek to minimize the risk of tax uncertainties and disputes. The management of tax risk and tax compliance, including UK tax risk and UK tax compliance, is supported by our internal control framework. We monitor our internal controls frequently to ensure that they operate effectively.

Our internal tax department makes every effort to ensure that:

- our UK and our European management team understands the importance of tax compliance, and how it is achieved;
- there is a constant dialogue between our UK and European management team and our tax department regarding the way our business manages its tax risk; and,
- we portray a positive view towards tax compliance and the importance of meeting our obligations.

Attitude toward tax planning

The Koppers UK Group's overall business strategy includes tax planning. Any tax planning undertaken will have commercial and economic substance, will adhere to relevant UK tax law, and will have regard to the potential impact on our reputation and broader goals. We have not participated and will not participate in aggressive tax planning or complex arrangements designed to minimize our tax liabilities. Koppers Holdings Inc. has a zero tolerance approach to tax evasion and the facilitation of tax evasion.

Level of tax risk accepted

Tax risks will inevitably arise from time to time in relation to the interpretation of UK tax legislation. We do not have prescriptive levels of acceptable tax risks, but we have a low appetite for tax risk.

We proactively identify, evaluate, manage, and monitor tax risks to ensure they remain in line with the Company's risk appetite. Where tax law is unclear or subject to interpretation, our adopted tax position is at least more likely than not to be allowable under applicable tax laws. Where there is significant uncertainty or complexity in relation to a risk, external advice may be sought.

Approach to dealing with HM Revenue & Customs (HMRC)

We engage with tax authorities with honesty, integrity, respect and fairness and in a spirt of cooperative compliance. The Koppers UK Group is prepared to litigate where we disagree with a ruling or decision of a tax authority but will first seek to resolve any disputed matters through pro-active and transparent discussion and negotiation.

The Koppers UK Group's aim is to have professional and constructive relationships and maintain transparent disclosure in our relationships with tax authorities, recognizing that early resolution of risks is in the best interests of the Company and such tax authorities.

The Koppers UK Group makes its tax returns as clear as possible and we try to raise important issues proactively so that tax authorities can focus their resources effectively. From time to time, if it is unclear how a tax law should be applied, we may engage with tax authorities in advance of undertaking transactions to confirm the correct application of such tax law.