

AmerisourceBergen Corporation

Tax Strategy in the UK

Background

AmerisourceBergen (“AB”), a leading global healthcare company, publishes this Tax Strategy Statement in accordance with the requirements of the United Kingdom (“UK”) Finance Act of 2016 (“the Act”).

The AB Senior Vice President of Tax serves as the head of global taxes and is responsible for overseeing global tax risk management, tax governance and tax compliance issues for AB. The AB Vice President International Tax reports to the AB Senior Vice President of Tax and is responsible for all UK tax risk management, UK tax governance and UK tax compliance issues.

AB has a longstanding commitment of adherence to sound corporate governance to ensure that AB is managed with the highest standards of responsibility, ethics, and integrity in accordance with its Corporate Governance Principles and Code of Ethics and Business Conduct (“the AB Code of Ethics”), which are posted at <https://investor.amerisourcebergen.com/governance/policies/default.aspx>

Our Risk Management and Governance Arrangements in Relation to UK Taxation

AB’s UK affiliates and their directors, officers and employees are committed to compliance with UK tax laws, regulations, and practices. Consistent with the AB Code of Ethics requirement to comply with all applicable laws and regulations, AB’s UK affiliates and their directors, officers and employees operate in full compliance with all applicable UK tax laws and regulations, including the timely filing of all required tax returns, reports, and disclosures, paying the appropriate

amount of UK tax at the required time, and the maintenance of required records and documentation supporting all UK tax return filings and payments.

We Have a Low Level of Risk Tolerance in Relation to UK Taxation

AB's UK affiliates and their directors, officers and employees exercise reasonable care and due diligence with respect to compliance and planning issues with the objective of minimizing potential UK tax risk. We therefore have a low tax risk tolerance in the UK. Depending on the complexity and/or the materiality of a potential transaction or compliance issue, external advice, guidance, and support is sought from qualified external advisors and UK subject matter tax experts to eliminate or minimize any UK tax risks that might arise in connection with that UK transaction or UK compliance issue where there may be a question regarding the proper interpretation or application of any UK tax law or regulation.

Our Attitude Towards Tax Planning

Where relevant, tax planning for UK transactions is undertaken while ensuring compliance with the applicable UK tax laws and regulations and consistency with the underlying economic substance and the business purpose of the transactions. External advisors and UK subject matter tax experts are relied upon to ensure that tax planning for material or complex UK transactions reflects a proper technical and reasonable interpretation of the applicable UK tax laws and regulations.

Our Approach Towards Our Dealings with Her Majesty's Revenue & Customs ("HMRC")

AB's UK affiliates and their directors, officers and employees are committed to fully cooperate with HMRC and its representatives in a transparent, collaborative, and professional manner.

Conclusion

This Tax Strategy Statement, first effective for the year ended September 30, 2017, has now been updated as required by the Act for the year-ended September 30, 2021. It will be posted at <https://www.mwiah.co.uk/additional-corporate-policies>, the website of Centaur Services Ltd, a UK entity of the AB Group. This tax strategy applies to all UK entities of the AB Group and has been published in accordance with the requirements of the Act.