U.K. Tax Strategy

As approved by the Board of Directors, this document sets out our policy and approach to conducting our UK tax affairs for the period ending 31 December 2026 and applies to the following UK companies within the Cleveland Clinic health system, Cleveland Clinic UK Holdings Ltd, Cleveland Clinic UK Financing PLC, and Cleveland Clinic London Ltd, (collectively, the UK Group").

The publication of this strategy statement is regarded as satisfying the statutory obligation under Para 16(2), Schedule 19, Finance Act 2016 for all companies.

Cleveland Clinic is recognized globally as a leader in specialized medical care, dedicated to clinical excellence and superior patient outcomes. As an integrated healthcare delivery system, we operate hospitals, clinics, and wellness centers across the United States (Ohio, Florida, Nevada), Canada (Toronto), the United Arab Emirates (Abu Dhabi), and the United Kingdom (London). In London, our presence includes two outpatient facilities, a state-of-the-art 184-bed hospital, and a cancer center that is under construction with plans to open in 2027. Guided by our mission—caring for life, advancing health through research, and educating those who serve—we continually pursue innovation and improvement to deliver world-class clinical care and an exceptional patient experience.

Cleveland Clinic's Statement of Values ("Values") provides the foundation on which our business operates, including our approach to taxation. We are committed to compliance with all applicable tax laws in the jurisdictions in which we do business.

Approach to Risk Management and Governance Arrangements in Relation to UK Taxation

As with all jurisdictions where Cleveland Clinic operates, our policy, as established by our Values, is to operate with integrity by doing what is honest and fair. With respect to managing UK tax risks, our policy is to comply with all applicable regulatory requirements, taking into account operational, economic, and reputational factors. We maintain processes and procedures to ensure timely and accurate filing of tax returns.

The Board of Directors holds ultimate accountability for the UK Group tax strategy, as well as overall stewardship of risk management systems and the internal control framework. The Group Tax Function is charged with executing the tax strategy to fulfil the UK Group's tax obligations. Significant tax matters are communicated to Finance and Executive Leadership. The Board is also updated on any significant tax issues requiring its oversight or input.

Attitude Toward Tax Planning

In analyzing our UK transactions and commercial activities, we will consider, among other factors, the tax laws of the countries within which we operate with a view to tax efficiency while meeting business objectives. Any tax planning undertaken will have commercial and economic substance and will consider the potential impact on our reputation and broader enterprise goals. We conduct transactions between our companies on an arm's length basis. We will not undertake planning that is contrived or artificial; our planning will be consistent with our stated Values of quality and integrity.

Level of Risk in Relation to UK Taxation

Management of tax risk aims to ensure that we pay the correct amount of tax and comply with reporting and disclosure requirements while meeting our business objectives. We carefully manage the tax risks and costs inherent in every commercial transaction in the same way as any other costs. Taking into account the need for tax efficiency, transactions are analyzed based on our understanding of the currently applicable laws and practice. Where there is uncertainty surrounding the interpretation of tax laws, we will seek guidance and input from external tax advisors. We do not enter into artificial arrangements in order to avoid taxation or to defeat the stated purpose of legislation.

Approach Toward Dealings with HMRC

We seek to develop and maintain professional and cooperative relationships with all tax authorities, including HMRC, conducting our interactions with transparency, honesty, and integrity.