

Corporate Tax Policy Statement

Effective Date: June 28, 2022
Policy Owner: Corporate Tax Department
Executive Sponsor: Andrew Sandifer, CFO

Geographic Scope: Global
Site Scope: All Sites
New [X] or Amended []:

A. Policy Purpose

The purpose of this policy is to provide transparency to our stakeholders on the way FMC approaches tax policy matters.

B. Scope

This policy covers all employees, interns / co-ops, and third parties over whom the Company has control.

C. Tax Governance and Compliance

FMC understands the importance of complying with local tax laws around the world in the most tax efficient way possible. The Company observes all applicable laws, regulations, and rules in executing its tax compliance and reporting responsibilities globally in jurisdictions which FMC operates. Adherence to these responsibilities and requirements is of the utmost importance to FMC.

Tax is one of the many ways FMC contributes to society globally. The governance of tax matters is overseen directly by FMC's Global Tax Group, which reports into the Company's CFO. Identified tax risks, solutions and decisions are presented to senior leadership and are reviewed regularly with the Company's Audit Committee and/or the Board of Directors for review and endorsement. FMC's internal control framework surrounding tax governance ensures that rules, procedures, and best practices are maintained across the Company.

D. Tax Planning and Risk

FMC is committed to paying all applicable taxes levied in all jurisdictions in which we operate. Our tax planning strategies support business objectives while also complying with local tax requirements. Our intercompany transactions are established based on an arm's length principle and adhere to the transfer pricing rules and regulations promulgated under the OECD's Transfer Pricing Guidelines as well as the relevant U.S. Treasury Regulations.

FMC may seek to manage tax matters that are complex or uncertain by obtaining expert advice and / or by engaging directly with tax authorities.

FMC does not engage in tax avoidance, does not utilize tax havens, nor does the Company employ tax planning strategies that lack business substance.

E. Responsible Party

The Vice President, Global Tax, is responsible for administering and amending this Policy.

F. Document change history and revision control

History of modifications and changes to this document are reflected in the table below. All changes, updates, revisions or comments should be documented and reflected in this table.

Version	Sections revised	Description of revisions	Changed by	Version Date
New	New	New		June 2022

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