



UK TAX STRATEGY YEAR ENDED 31 DECEMBER 2025

Scope

This strategy applies to Noble Corporation plc and to the group of companies headed by Noble Corporation plc in accordance with paragraph 10 of Schedule 19 to the Finance Act 2016. In this strategy, references to 'Noble Corporation plc' or 'the group' are to all entities within the Noble Corporation plc group, including the Diamond Offshore entities acquired by the Group in 2024. The strategy is being published in accordance with paragraph 16(2) of Schedule 19 to the Finance Act 2016, having been reviewed by the board of Noble Corporation plc.

This strategy applies for year ending December 31, 2025. References to 'UK Taxation' are to the taxes and duties set out in paragraph 15(1) of the Schedule which include Income Tax, Corporation Tax, PAYE, NIC, VAT, Diverted Profits Tax, Annual tax on enveloped dwellings, Stamp Duty Reserve Tax, Stamp Duty Land Tax, Petroleum Revenue tax, customs, and excise duties. References to 'tax,' 'taxes' or 'taxation' are to UK taxation and similar duties in respect of which the Group has legal responsibilities.

Aim

Noble Corporation plc is committed to full compliance with all statutory obligations, including disclosure to relevant tax authorities. The group's tax affairs are managed in a way which takes into account the group's wider corporate reputation in line with Noble Corporation plc's overall high standards of governance.

Governance in relation to UK taxation

- Day-to-day management of Noble Corporation plc's tax affairs is delegated to the Vice President of Tax, who reports to the CFO;
- The Tax department is staffed with appropriately qualified individuals;
- The Vice President of Tax regularly reports to the Audit Committee on Noble Corporation plc's tax affairs and risks during the year;
- The Board of Noble Corporation plc has oversight of the group's tax strategy and compliance.

UK Tax Risk Management

- Noble Corporation plc operates a system of tax risk assessment and controls by trained staff that are further supported by external advisors as a component of the overall internal control framework applicable to the group's financial reporting system;
- Noble Corporation plc seeks to reduce the level of tax risk by ensuring that reasonable care is applied in relation to processes and operations which could materially affect such risk and its compliance with its tax obligations;
- Responsibility for risk management processes relating to different tax obligations are allocated to appropriate process owners, who carry out a review of activities and procedures to

identify key risks and existing mitigating controls. These key risks are monitored for business, legislative and other changes, and modifications to processes or controls are made as appropriate;

- Advice is sought from external advisers where appropriate.

Attitude towards tax planning and level of risk

Noble Corporation plc manages risks to ensure compliance with legal requirements in a manner which ensures the filing of accurate returns and the payment of the right amount of tax at the right time.

Noble Corporation plc utilizes available tax incentives, reliefs, and exemptions in line with, and in the spirit of, tax legislation, and where this aligns with the commercial objectives of the group.

The low level of risk which Noble Corporation plc accepts in relation to UK taxation is consistent with its overall objective of achieving certainty in the group's tax affairs. At all times, Noble Corporation plc seeks to comply fully with its regulatory and other obligations and to act in a way which upholds its reputation as a responsible corporate citizen.

Relationship with HMRC

Noble Corporation plc seeks to have a transparent and constructive relationship with HMRC through regular meetings and communication in respect of developments in Noble Corporation plc's business, current, future, and retrospective tax risks, and interpretation of the law in relation to all relevant taxes.

Noble Corporation plc strives to ensure that HMRC is kept aware of significant transactions and changes in the business and seeks to discuss related tax issues at an early stage.