

This tax strategy statement details our approach to the tax governance of QuidelOrtho Corporation which includes the group entities operating in the United Kingdom (collectively the “UK Group”), and is published in accordance with the requirements of Paragraph 16(2), Schedule 19 of the Finance Act 2016 for the financial year ended 01 January 2023.

Introduction

QuidelOrtho Corporation (“the group”) (Nasdaq: QDEL) unites the power of Quidel Corporation and Ortho Clinical Diagnostics behind a shared mission of developing and manufacturing innovative technologies that raise the performance of diagnostic testing and create better patient outcomes across the entire healthcare continuum. Ranked among the world’s largest in vitro diagnostics (IVD) providers, QuidelOrtho is building on more than 120 years of collective experience and innovation. We combine industry-leading expertise in immunoassay and molecular testing with a global footprint in point-of-care settings, clinical labs and transfusion medicine to advance critical diagnostic solutions at scale.

Our business activities around the world incur a substantial amount and variety of business taxes. Taxes incurred by the Group include corporate income taxes, customs duties, excise taxes, employment and many other business taxes in all jurisdictions where applicable. In addition, the Group collects and pays employee taxes and indirect taxes such as Value Added Taxes (“VAT”).

Governance, Risk Management and Compliance

The Group has a corporate responsibility to act with integrity in all matters – tax included. Specifically, the Group’s Code of Conduct (the “Code”) is designed to promote i) integrity in all that we do; ii) honest and ethical conduct in all situations; iii) compliance with all applicable laws, rules and regulations and iv) accountability for adherence to our Code. This Code extends to compliance with all applicable tax laws, regulations and obligations in each of the countries within which the Group operates. This approach to taxation has been approved by the Group’s Board of Directors (the “Board”), and is under the control of the Senior Tax Director, and managed on a day to day basis by the in-country Finance teams (including that of the UK Group).

The Group actively manages tax risks that inherently arise in a multinational group in a consistent manner to ensure compliance with applicable regulatory requirements and relevant laws and regulations and to protect our shareholder’s long term interests. Where taxation matters present significant uncertainty or complexity, we seek external professional expert advice.

The Group has established and maintains robust policies and compliance processes to ensure the integrity of our tax returns, and timely and accurate tax payments in all countries in which we operate. We have suitable qualified internal personnel throughout the Group assisting in managing the tax function on a day to day basis, who are supported by our external tax advisors, as well as the Senior Tax Director who has global responsibility for management of the Group’s tax affairs. The Group maintains a detailed set of tax operational guidelines and internal controls aimed at ensuring a sound

tax control environment. We also seek continuous external professional advice to ensure that we remain current with changes in tax legislation and disclosure requirements.

Tax Planning

In order to maximize the value to our shareholders, the Group seeks to take advantage of available tax incentives, reliefs and exemptions where applicable in the countries in which it operates. In addition, the Group continues to monitor developments in the Organization for Economic Development's ("OECD") work on Base Erosion and Profit Shifting ("BEPS") and Country by Country Reporting ("CBCR") and seeks to ensure continued compliance in our intercompany transactions and the structuring of our commercial affairs.

Relationship with Tax Authorities

The Group seeks to maintain professional and transparent relationships with tax authorities. We ensure there is access to relevant information demonstrating the integrity of our tax processes, returns and payments. Disclosures are made in accordance with relevant local reporting requirements as well as applicable reporting requirements and standards under United States Generally Accepted Accounting Principles ("US GAAP").

Acceptable Levels of Tax Risk

The Group's approach to tax risk is imbedded within our broader business risk management and compliance framework. We focus on the discovery, development and commercialization of IVD solutions for screening, diagnosing and monitoring diseases. We are committed to providing customers with safe and dependable products, instruments and technologies. We manage tax risks in the context of our business transactions.