



TETRA TECHNOLOGIES, INC.

24955 Interstate 45 North
The Woodlands, Texas 77380
281.367.1983

TETRA Technologies, Inc. and Subsidiaries’ Global Tax Strategy And Policy

TETRA Technologies, Inc. and Subsidiaries published this document for the year ended December 31st, 2024, in accordance with Paragraph 19, Schedule 19 of the U.K. Finance Act 2016 in respect for the following companies:

- Optima Solutions Holdings Limited
- Optima Solutions U.K. Limited
- TETRA Investments Company U.K. Limited
- TETRA Technologies U.K. Limited
- TETRA UK Holdings Limited

Overview and Overall Tax Strategy

TETRA Technologies, Inc., together with its consolidated subsidiaries, is an energy services and solutions company with operations on six continents focused on developing environmentally conscious services and solutions that help make people’s lives better. In addition to providing products and services to the oil and gas industry and calcium chloride for diverse applications, TETRA is expanding into the low-carbon energy market with chemistry expertise, key mineral acreage, and global infrastructure, helping to meet the demand for sustainable energy in the twenty-first century. We have two reportable segments - Completion Fluids & Products Division and Water & Flowback Services Division.



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Our Completion Fluids & Products Division manufactures and markets clear brine fluids (“CBFs”), additives, and associated products and services to the oil and gas industry for use in well drilling, completion, and workover operations in the United States and in certain countries in Latin America, Europe, Asia, the Middle East, and Africa. The Division also markets liquid and dry calcium chloride products manufactured at its production facilities or purchased from third-party suppliers to a variety of markets outside the energy industry, and markets TETRA PureFlow an ultra-pure zinc bromide as well as TETRA PureFlow Plus, an ultra-pure zinc bromide/zinc chloride blend; both to several battery technology companies.

Our Water & Flowback Services Division provides onshore oil and gas operators with comprehensive water management services. The Division also provides frac flowback, production well testing, and other associated services in many of the major oil and gas producing regions in the United States, as well as in oil and gas basins in certain countries in Latin America, Europe, and the Middle East.

Governance

The Audit Committee of the TETRA Technologies Board of Directors, in conjunction with our external auditors, regularly review our tax and other financial policies and strategy. Both TETRA’s Chief Financial Officer and Director of Tax are accountable to the Board. TETRA employs highly trained professionals around the globe and engages external professional service providers to ensure TETRA is kept abreast of all relevant tax laws and regulations and is in compliance.

Tax Risk Management

TETRA has processes directed at fully complying with local tax laws and paying taxes by their due dates. The tax governance framework and management of TETRA’s tax matters are taken at the appropriate levels and in accordance with policies that are in place to manage our tax responsibilities in a proactive and





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professional manner. The established tax internal controls that are in accordance with business core values are adequate to identify, assess, manage, and maintain tax risks to low level. Furthermore, the tax processes ensure the flow of data is effectively captured and summarized within the timeframe that meets timely deadlines and keeps the tax risks at a very manageable level.

Tax Planning

TETRA's tax planning goal is to facilitate the enhancement of shareholder values, whilst ensuring that we comply with both the letter and the spirit of applicable tax laws. TETRA evaluates tax-planning opportunities, intended to deliver value, to ensure they are aligned with TETRA's overall business strategy, commercial objectives and are consistent with TETRA's code of business conduct. Accordingly, TETRA does not adopt tax planning which may be viewed as artificial or inconsistent with the underlying business processes and the code of business conduct.

TETRA engages external tax and legal advisors as considered appropriate, to provide support in respect to technical and tax compliance issues, and also to ensure that the identifiable risks are mitigated.

Working with Tax Authorities

TETRA is committed to working in a cooperative and positive manner with tax authorities in all jurisdictions in which we operate. TETRA believes building strong, mutually respectful relationships with tax authorities is based on transparency and trust. The goal in doing so is to achieve certainty, minimize disputes, and reach mutually agreeable outcomes whenever possible.



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Tax Reporting

TETRA is required to comply with the requirements of the Sarbanes-Oxley Act of 2002. The tax strategies employed currently and to be implemented in the future are embedded with the tax processes in place to deliver compliance with the tax laws that are currently in effect locally and globally where TETRA and its subsidiaries operate.