

JAZZ PHARMACEUTICALS GLOBAL TAX STRATEGY¹

Jazz Pharmaceuticals plc (“Jazz Pharmaceuticals” or the “Company”) is a fully integrated, global biopharmaceutical company focused on developing life-changing medicines for people with serious diseases – often with limited or no options – so that they can live their lives more fully.

Our core values of Integrity, Collaboration, Passion, Pursuit of Excellence and Innovation define our corporate practices and are enshrined in the Company’s Code of Conduct. This tax strategy is underpinned by the Code of Conduct, in particular:

- Acting with honesty and integrity at all times as a representative of the Company; and
- Conducting Company business in compliance with applicable laws, rules and regulations.

Jazz Pharmaceuticals is committed to integrity and the pursuit of excellence in all that we do, and to compliance with corporate policies, and with all laws, rules and regulations, including tax laws, that apply to our business globally. We understand that we have a responsibility to pay the appropriate amount of tax in each jurisdiction in which we operate. At the same time, we seek to balance this with our responsibility to our shareholders to deliver value by structuring our tax affairs in an efficient manner.

Our tax strategy applies to all group companies that form part of the Jazz Pharmaceuticals group, and this document outlines our approach to taxation in the areas of:

- Risk management and governance;
- Level of acceptable tax risk;
- Tax planning; and
- Relationships with taxing authorities.

RISK MANAGEMENT AND GOVERNANCE

Jazz Pharmaceuticals has a robust governance framework in place to execute on the Company’s strategy and to manage risk. Our approach to tax risk management follows similar principles that apply to our management of legal, regulatory, compliance and other business risks.

Responsibility for Jazz Pharmaceuticals’ tax strategy and management of tax risks ultimately rests with the Company’s Chief Financial Officer with periodic review by the Audit Committee of the Board of Directors. Day-to-day responsibility for the application of the tax strategy and management of the Company’s tax affairs is delegated to the Vice President, Global Taxation, who is supported by a team of tax professionals who have

¹ Jazz Pharmaceuticals plc has prepared and published this document in compliance with Paragraph 16(2), Schedule 19 to the UK Finance Act 2016. The tax strategy applies to all group companies globally (including all United Kingdom (“UK”) companies) that form part of the Jazz Pharmaceuticals group and is applicable for the financial year ending 31 December 2025.

appropriate knowledge, skills, and capabilities. The tax team identifies, manages, and seeks to mitigate tax risks. We obtain advice from external tax advisors where there is a need for specialist guidance and support, for example, where there is uncertainty as to the interpretation or application of certain tax laws. We may also engage tax advisors for support with more routine tax compliance matters.

Jazz Pharmaceuticals operates across multiple jurisdictions and is exposed to a variety of tax risks arising from, among other factors, the complexity of tax legislation, rules and regulations and potential differences in their interpretations by the Company and our tax advisors, and by tax authorities. Significant uncertainty can also arise where two or more tax authorities adopt different interpretations in relation to the pricing of inter-company, cross-border transactions, resulting, potentially, in taxation of the same income in two or more jurisdictions.

We have established and maintain documented tax policies and procedures in relation to key tax processes to ensure the integrity of our tax filings and other tax compliance obligations worldwide and to manage tax risks. These tax policies and procedures are reviewed at least annually, or more frequently, as required. Our processes include ensuring that our staff receive the necessary training to manage our tax position appropriately.

Tax processes are subject to robust internal controls, and the effectiveness of these internal controls is tested periodically by our Internal Audit function and by external auditors. Oversight of the Company's internal controls falls within the remit of the Company's Audit Committee. Any deficiencies identified in our internal controls are reviewed and addressed as soon as practicable.

ACCEPTABLE LEVEL OF RISK IN RELATION TO TAXATION

As described above, tax risk is one of the business risks faced by the Company as a result of our activities across multiple jurisdictions and is considered as part of our broader Company-wide risk management processes, overseen by the Company's Board of Directors.

When taking decisions on tax risk, we consider the materiality of the matter, and we evaluate the costs and potential benefits associated with effective risk mitigation actions. We consider reputation and corporate social responsibility as well as financial impact. Specifically, we do not set pre-defined limits on the amount of acceptable tax risk: it is judged on a case-by-case basis.

TAX PLANNING

At Jazz Pharmaceuticals, our purpose is to innovate to transform the lives of patients and their families. Our business strategy is rooted in executing on our commercialization initiatives, advancing robust research and development programs, effectively deploying capital to strengthen the prospects of achieving our short- and long-term goals through strategic corporate development, and delivering strong financial performance. We engage in tax planning that supports this overall business strategy. In structuring our commercial activities, Jazz Pharmaceuticals considers the tax laws in the jurisdictions in which we operate, our corporate objectives and potential impact on our reputation, among other factors. We seek to achieve tax efficiency and maximize

value, on a sustainable basis, while ensuring compliance with applicable laws and regulations. Transactions between Jazz affiliates are conducted on an arm's-length basis in accordance with appropriate transfer pricing rules in line with current OECD guidelines. We seek to utilize available tax reliefs and incentives in a manner that is consistent with government policy objectives and aligns with our substantive business operations.

RELATIONSHIPS WITH TAX AUTHORITIES

Consistent with our company values, Jazz Pharmaceuticals seeks to ensure our engagement with tax authorities is collaborative, based on integrity and principles of openness and transparency. Our communications with tax authorities are focused primarily on timely tax compliance, including meeting relevant tax return filing and payment deadlines. In certain circumstances, we engage external professional tax advisors to act as our agents and to liaise with the tax authorities on behalf of the Company, with a view to managing those communications in the most efficient and effective way.

From time to time, our views (and those of our advisors) on the appropriate tax analysis of a particular matter may differ from those of the relevant tax authorities. In such circumstances, while we are ultimately prepared to litigate where we disagree with a ruling or decision of a tax authority, we will work constructively and proactively with tax authorities and seek to resolve any contested tax matters fairly and efficiently through discussion and consultation.

Jazz Pharmaceuticals is committed to timely submission of accurate tax computations and returns in compliance with all tax laws and regulations in the UK and elsewhere.

This strategy has been approved by Jazz Management and will be reviewed annually.

Dated November 25, 2025

APPENDIX 1

For the purposes of the UK requirement under the UK Finance Act 2016, the strategy covers all Jazz Pharmaceuticals group companies and the following UK companies:

- Jazz Pharmaceuticals UK Holdings Limited
- Jazz Pharmaceuticals UK Limited
- Jazz Financing UK Limited
- GW Pharmaceuticals Limited
- Jazz Pharmaceuticals Operations UK Limited
- Jazz Pharmaceuticals Research UK Limited
- GW UK Services Limited.