



TAX STRATEGY of the IDEMIA GROUP COMPANIES IN THE UK

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This document is on behalf of the below qualifying entities in the IDEMIA group, pursuant to Paragraphs 19(2) and 22(2) Schedule 19, Finance Act 2016, and is intended to comply with all other obligations within Schedule 19 Finance Act 2016.

- IDEMIA UK Holding Limited
- IDEMIA UK Limited
- IDEMIA Identity & Security UK Limited

Approach to risk management and governance arrangements in relation to UK taxation

IDEMIA aims to pay the right amount of tax at the right time in accordance with the relevant tax laws and regulations in the countries in which it operates. We are committed to maintaining the highest ethical standards and complete integrity in the transactions in which we participate.

IDEMIA's UK tax policy is to:

- Comply with all relevant laws and disclosure obligations
- Deal transparently, professionally and appropriately with all tax authorities
- Operate in a way that considers compliance with tax rules and regulations as important to our reputation
- Maintain adequate accounting systems and controls sufficient to meet our tax compliance obligations
- Not be a party to, or facilitate tax evasion by any person(s) acting on behalf of the Group

Responsibility for UK tax governance and strategy lies with the UK Chief Financial Officer, with the support of the UK finance team and external advisors for specialist guidance.

Attitudes towards tax planning

Corporate social responsibility and reputational risk is particularly important to the worldwide IDEMIA group in all aspects of its business. IDEMIA has little appetite for tax risk and does not participate in tax planning activities.

Level of risk

For commercial transactions, the tax risks are considered equally with operational, financial and reputational outcomes in business risk assessments. All identified potential tax risks are referred to and assessed by the UK Chief Financial Officer who, after seeking appropriate advice, will determine whether a transaction should proceed. Where a transaction is identified as having potential material tax implications it must be authorized by the IDEMIA group Tax Manager and Chief Financial Officer before proceeding.

Approach towards dealing with HMRC

IDEMIA engages with all tax authorities, in particular HMRC, in an open and collaborative manner. We expect to report our tax affairs accurately, and if an error is subsequently discovered to inform HMRC as soon as possible. Where there is any doubt in the interpretation of tax rules we will seek professional advice, and if necessary obtain clearance from HMRC. In summary, we are committed to paying the correct amount of tax on our operations, and working with HMRC and other tax authorities to ensure that they consider us as a low risk business.

On behalf of the IDEMIA board of directors

October 2025