

## Unisys UK Group Tax Strategy

This paper sets out the 2026 tax strategy of Unisys Europe Limited and its UK subsidiary and associated undertakings as well as non-UK registered companies and branches that have a tax presence in the UK as detailed below (the “UK Group”), and in making this strategy available the UK Group is fulfilling its responsibilities under Schedule 19 of the Finance Act 2016. This strategy will apply to the following companies:

Unisys Europe Ltd  
Unisys Ltd  
Unisys Holdings  
Unisys Group Services Ltd  
BMX Information Systems (UK) Ltd  
Intelligent Processing Solutions Ltd  
Unisys European Services Ltd  
Unisys Payment Services Ltd  
Unisys Finance Ltd  
Unisys Treasury Services Ltd  
Unisys World Trade Inc (incorporated in the United States)  
Unisys Pension Scheme Trustee Ltd (non-trading)  
Unisys UK Pension Trustee Ltd (non-trading)

This strategy applies to all UK taxes applicable to the UK Group and the document is owned by the Board of Directors of Unisys Europe Limited (“the Board”). It will be reviewed at least annually, updated as appropriate and approved by the Board. The Board is responsible for setting and monitoring the strategy. The finance teams of the UK Group are accountable to the Board for the implementation of the tax strategy and the management of tax and related risk.

### Overall Tax Strategy

The UK Group’s overall tax strategy is designed:

- To meet all tax compliance requirements and to make timely and accurate returns and payments to the appropriate tax authorities.
- To utilise available tax reliefs and concessions whilst ensuring artificial arrangements that lack commercial purpose are not used in order to secure a tax advantage.
- To manage tax risk and ensure the Board has oversight of compliance with tax risk processes.

### How the UK Group manages its tax risks

The UK Group’s on-going approach to UK tax risk management and governance is based on the principles of reasonable care and materiality. The UK Group maintains on-going application of tax governance with strong internal controls in order to substantially reduce tax risk to materially acceptable levels.

The UK Group’s internal structure is arranged so that:

- The Board understands the importance of and its obligations towards tax compliance.
- There is ongoing dialogue between the Board and the finance function in relation to tax matters in the business environment.
- The business portrays a positive view towards tax compliance and understands the importance of meeting tax obligations.

### The UK Group’s attitude to tax planning

The UK Group will not engage in artificial transactions the sole purpose of which is to reduce UK tax. However, the UK Group will consider undertaking a transaction in a way that gives

rise to UK tax efficiencies providing this is aligned to the UK Group's commercial objectives as detailed above and complies with associated UK tax legislation.

The UK Group will not engage in tax efficiencies if the underlying commercial objectives do not support the position, or if the arrangements impact upon the UK Group's reputation, brand, corporate and social responsibilities, or future working relationships with HMRC.

### **The UK Group and its tax risks**

The UK Group's strategic aim is to maintain its low UK tax risk rating as determined by HMRC's Business Risk Review process. The UK Group seeks to achieve this aim through:

- submission of all UK tax returns on a timely basis, with sufficient detail to enable HMRC to form an accurate view of the affairs of the company, filing returns with an adequate supporting audit trail and sign-off process;
- paying the appropriate amount of tax at the right time. Where this view may differ to the position taken by HMRC, the UK Group aims to be transparent about the filing position it has taken;
- maintain tax accounting arrangements which are robust and accurate and comply with the Senior Accounting Officer (SAO) provisions in the UK;
- ensuring that the UK Group's tax processes are both adequately resourced, supported and that key personnel are retained in order to manage tax compliance issues on a timely basis; and
- ensure all tax filing positions are supported with appropriate documentary evidence, including details of advice taken from external professional advisers.

### **Working with HMRC**

The UK Group will comply with all relevant legal disclosure and approval requirements and all information will be clearly presented to HMRC as appropriate. In its dealings with HMRC, the UK Group will act in an open, honest and transparent manner.

The UK Group's strategic aim is to avoid unnecessary disputes with HMRC and thus minimise tax risk, and we will seek to achieve this through:

- continuing as far as possible to hold annual face-to-face meetings with HMRC to discuss current business initiatives and any associated tax accounting;
- where appropriate, seeking pre-transaction clearances from HMRC; and
- making tax compliance procedures and controls available for HMRC review upon request.

This Tax Strategy document is communicated to all the relevant stakeholders within the UK Group, from the senior executives who are making regular commercial decisions to those individuals who are involved in the daily tax processes/procedures that we operate.

As at 18 Sept 2026