Europcar UK Group - Tax Strategy

1. **Introduction**

This statement sets out the tax strategy of all the UK subsidiaries of Europcar Mobility Group S.A. (the "Group"). This strategy applies to Europcar UK Limited and the entities listed at Appendix 1 collectively referred to as “Europcar” in this strategy. Europcar Group UK Limited is the principle-operating subsidiary in the UK and is head of the tax arrangements in the UK for all UK entities of the Group ("UK Group").
The Board of Europcar Group UK Limited and the Group Tax Director have approved this statement and it is published on the Europcar UK website (https://www.europcar.co.uk). The publication of this tax strategy is in accordance with the requirements of para 16(2) of Schedule 19, Finance Act 2016 and relates to our financial year ended 31 December 2025.

2. **Governance**

The Group's Code of conduct is available in the document "Europcar Code of Ethics & Commitments" on the Europcar Mobility Group website under other financial documents in the Compliance section. This ethics document sets out a list of principles governing Europcar staff behaviour and is binding on all the employees of the Group. This provides the framework for Europcar UK Group’s approach to its tax affairs. The Group's overall approach to tax is determined by the Group Tax Director who reports into the Group Chief Financial Officer who is monitored by the Group Audit Committee. Under the Group's Tax policy, each entity's Finance Director is responsible for all local tax compliance and is supported by the entity's finance and tax managers, the Group Tax Director and external advisors as required. The Group tax policy document requires strict compliance with local tax legislation /regulations and international norms.

3. **Tax Risk Management**

Overall, the Group seeks to minimise the level of tax risk arising from its operations by maintaining a good system of financial processes, internal controls, reconciliations and management analytical reviews. The UK Group employs a Tax Manager who reports directly to the Head of Accounting, Reporting & Tax and they have a secondary reporting line to the Group Tax Director, which ensures all significant tax matters are fully discussed at the highest possible level. Additionally, the Tax Manager attends the risk committee twice a year to provide updates on tax matters to the senior management team. Due to the complexity of the nature of Europcar's business and the current tax law and guidance, tax risk may occasionally arise. The UK Group assesses it as and when it arises and seeks to resolve by discussions with HMRC and using external advisors if appropriate. We regularly seek professional opinions and advice from independent external advisors on tax matters, on areas of complexity or uncertainty to support the UK in complying with its tax strategy. We identify, assess and manage tax risks and account for them appropriately. We implement risk management measures including controls over compliance processes, implement, and monitor their effectiveness. The UK Group currently has a ‘low risk’ rating arising from HMRC’s Business Risk Review process.

4. **Attitude to Tax Planning**

The UK Group is fully committed to conduct its tax affairs consistently with compliance to all UK tax legislation, rules and regulations to ensure correct amount of tax is paid. The Group engages in tax arrangements that are well established and thoroughly researched and is committed to acting with integrity and transparency in all tax matters. It pays the appropriate level of taxes when conducting its business at all times within the tax framework specified in the UK tax legislation and seeking external advice from reputable firms as and when necessary. The Group does not undertake aggressive tax planning that is contrived or artificial.

5. Working with UK HM Revenue and Customs

The UK Group is committed to the principles of openness and transparency in dealing with HMRC based on the concepts of integrity, collaboration and mutual trust. We ensure that HMRC, through their appointed Customer Compliance Manager (CCM), is kept aware of significant transactions and changes in the business, and actively seek to discuss any tax issues as soon as they are identified. The Financial Reporting and Tax Manager is the principal contact for all communication with HMRC. When submitting tax computations and returns to HMRC, the UK Group discloses all relevant facts and any inadvertent errors in submissions made to HMRC are fully disclosed as soon as reasonably practical after they are identified.

Date:6 November 2026

Appendix 1

List of entities

- Europcar UK Limited
- PremierFirst Vehicle Rental EMEA Holdings Limited
- PremierFirst Vehicle Rental Holdings Limited
- Europcar Group UK Limited
- PremierFirst Vehicle Rental Pension Scheme Trustees Limited
- Provincial Assessors Limited
- Ubeeqo UK Limited
- Europcar Lab UK Limited
- E-Car Holding Limited
- Securitifleet UK Holdings Limited
- Europcar Securitifleet UK Issuer PLC
- Securitifleet UK Limited