

## Our Approach to Tax

### Introduction

As a leading international transport operator, we recognise transparency and integrity as core values in all that we do. These values are embedded in our approach to tax.

We act with integrity, both within the letter and the spirit of tax legislation and relevant international standards. We have a zero tolerance towards tax evasion, including the evasion of tax by third parties associated with our business. We ensure that the right amount of tax is paid at the right time in the right country.

As a commercially driven organisation, we consider the tax consequences of our decisions but we do not engage in transactions without commercial substance with the sole purpose of avoiding tax. Artificial tax arrangements are not pursued by the Group, and any reliefs and incentives are carefully considered and optimised as intended in the relevant tax legislation to deliver an efficient cash tax position.

We operate across a number of countries, each of which has its own tax legislation. Tax law is often complex and subject to change and interpretation. Therefore, a degree of tax uncertainty is inevitable. The Group Tax Department partners with the business to provide appropriate and current tax advice on the implications of business decisions to ensure that the Group's tax affairs are kept up to date and reflective of commercial reality.

### Risk management and governance

The Board of Directors is committed to ensuring that the Group continues to meet its objectives and has overall responsibility for governance, risk management and any decisions made in relation to tax.

The Group CFO has delegated day to day responsibility for the Group's approach to taxes to the Group Tax Director, who directly reports to the Group CFO.

The Group has appropriate processes and controls in place to ensure that its tax obligations are fulfilled. The Group Tax Department is staffed with experienced individuals with appropriate training and professional qualifications both in the UK and overseas. Due to the complexity of both UK and international tax legislation, the Group uses tax advisers from time to time to assist and validate tax work carried out by the Group Tax Department.

### Relationships with government and tax authorities

We seek to maintain trusting, transparent and constructive relationships with tax authorities, including HMRC in the UK, and where appropriate engage in policy consultations.

Where local legislation permits, we may seek advance agreement from the relevant tax authority. In the event of any audit activity, we seek to engage with the relevant authorities to provide all relevant information in a transparent and timely manner to resolve any matters efficiently and effectively.

### UK Legislation:

In the Finance Act 2016, the UK Government introduced legislation requiring large businesses, such as Mobico Group plc, to publish their tax strategy. Our approach outlined here (and approved by the Board in November 2025, is published in compliance with paragraph 16(2) of the Finance Act 2016. Whilst this legislation specifically relates to a Group's UK tax strategy and UK taxes, this tax strategy applies to the Group's operations in all jurisdictions in which it operates.