

APCOA UK Tax Strategy – Financial Year ended 31 December 2025

Introduction

This document sets out the UK tax strategy of APCOA and its UK subsidiaries, in accordance with the requirements of Schedule 19 of the Finance Act 2016. It applies to all UK companies within the APCOA group and is effective for the year ending 31 December 2025. It will be reviewed annually and updated as appropriate. This strategy is published on our website to ensure transparency for stakeholders, including HMRC.

Overview of the APCOA Group

APCOA is Europe's leading parking operator, providing innovative and sustainable mobility and parking solutions across more than 12 countries. In the UK, APCOA operates a broad network of on-street and off-street parking facilities, enforcement services, and smart mobility solutions, working in close partnership with public sector authorities, private property owners, and infrastructure providers.

We are committed to responsible tax management in alignment with our business strategy, values, and the wider regulatory environment in which we operate.

1. Approach to Tax Risk Management and Governance

APCOA is committed to sound corporate governance and robust tax compliance across its UK operations. Our approach to tax risk management includes the following principles:

- **Governance Responsibility:** The UK tax strategy is owned by the APCOA Group CFO and Head of Tax & Treasury and is overseen by the Board of Directors and relevant Audit or Finance Committees.
 - **Day-to-Day Oversight:** Responsibility for implementing the strategy is delegated to the UK finance team, with support from APCOA Head of Tax & Treasury and external advisors as needed.
 - **Internal Controls:** A strong internal control environment is maintained to ensure that all tax returns, payments, and filings are accurate and submitted on time.
 - **Risk Identification:** Tax risks are assessed periodically, including through the internal control framework and risk register, and material risks are escalated as appropriate.
 - **External Support:** We engage external advisors to assist with complex tax matters and ensure compliance with local legislation and international guidance.
-

2. Attitude to Tax Planning

APCOA's approach to tax planning is aligned with its commercial objectives, operational needs, and commitment to integrity:

- We will consider tax efficiency in structuring commercial transactions, but we do not engage in artificial tax arrangements that lack commercial substance.
 - All tax planning must align with our Code of Conduct and corporate values.
 - Where uncertainty arises in interpretation of tax law, we seek appropriate external advice to support our positions.
 - Our aim is to ensure that profits are taxed where the underlying economic activity takes place.
-

3. Level of Acceptable Tax Risk

APCOA has a low-risk appetite in relation to UK taxation. In particular:

- We comply with all relevant tax laws, filing obligations, and disclosure requirements.
 - All material tax positions must be justifiable under a “more likely than not” standard.
 - We prohibit tax evasion and the facilitation of tax evasion in any form. This includes regular training and internal controls to mitigate such risks.
 - Decisions on uncertain tax positions are subject to appropriate governance and sign-off procedures.
-

4. Relationship with HMRC

We aim to maintain a proactive and cooperative relationship with HMRC, based on mutual trust and transparency:

- We respond promptly and openly to queries and information requests from HMRC.
- Where appropriate, we seek advance clearances to obtain certainty over tax positions.
- In case of disagreements, we aim to resolve issues constructively through dialogue or statutory processes.