

# Entrust UK Tax Strategy

## Introduction

Entrust Corporation, the worldwide parent company, is incorporated in the United States, and its UK Subsidiaries are wholly owned subsidiaries of a global group under the Entrust Corporation. This strategy complies with the requirements laid out in part 2 of Schedule 19 of the Finance Act 2016 and applies to all UK tax resident companies ("Entrust UK") of the Entrust Group.

Entrust UK is committed to fulfilling its obligation to HMRC for both direct and indirect taxes including Income Tax, Corporation Tax, PAYE, National Insurance Contributions (NIC), VAT, Stamp Duty Taxes and any other applicable UK taxes per UK Tax legislation.

## Approach to Tax Governance

Entrust UK's tax approach reflects Entrust's global commitment to integrity, compliance, and transparency. This strategy is overseen by the Board of Directors ("the Board") of relevant UK subsidiaries and is updated and approved each year to ensure it meets current needs.

Entrust UK's Tax and Finance team is responsible for carrying out this strategy. They work closely with people across the business to make sure tax decisions are part of our daily operations. This team also monitors UK tax risks and provides regular updates to the Board as part of their duties. External tax advisors are on hand to provide tax advice and confirmation when required.

## Commitment to Compliance

Entrust UK fulfil the UK tax obligations in accordance with UK tax law and practice by:

- Paying the correct amount of tax on time.
- Fully disclosing all relevant details to HMRC (HM Revenue & Customs) and other authorities.
- Claiming government reliefs and incentives where allowed.

We have zero tolerance for tax evasion, meaning we do not permit or support illegal actions to avoid paying taxes.

## Responsible Arrangement of Tax Affairs

Entrust UK considers tax rules when planning its operations to create long-term value for the business, partners, and employees. Any tax planning will ensure there is a genuine business purpose and will consider its impact on Entrust's reputation.

Entrust UK tax team is staffed with experienced professional and consults with external experts to manage complex tax laws and international transactions.

## **Risk Management**

Entrust UK knows that its size and operations might sometimes lead to tax risks, such as interpreting complex laws. To manage these risks, we:

- Identify and review risks regularly.
- Put internal controls in place to reduce risks as much as possible.
- Assign individuals responsible for managing tax-related processes.

If there is uncertainty or complexity, we consult outside experts to ensure we comply with laws and lower risks effectively.

## **Relationship with HMRC**

Entrust UK works with HMRC honestly and openly. If any mistakes happen in tax filings, we will correct them and inform HMRC as soon as possible. We aim to resolve any disagreements with tax authorities through clear and respectful communication.

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This document reflects Entrust UK's commitment to responsible tax practices, ensuring we do what's right for our business, employees, and stakeholders.

This strategy will remain effective until it is updated or replaced.

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