

- **The Board of JCDecaux UK Limited recognises that compliance with tax filing and payment obligations is one of its key responsibilities.** In common with all aspects of the operation of its business, the supervision is assigned to one member of the Board, namely the Finance Director (FD), whose responsibility is to appraise the Board of key tax events. This allows all Board members to be adequately engaged in the tax affairs of the business and thereby ensure JCDecaux UK Limited is adhering to its responsibilities.
- There are five key principles to which JCDecaux UK Limited adheres when considering all aspects of taxation. These principles provide steering to key stakeholders and offer a framework for decision making as follows:
 - ✓ **Transparency with HMRC** – JCDecaux UK Limited has an open and transparent relationship with HMRC and values the trust which HMRC places in the business to correctly deliver taxes due. In all dealings with HMRC, JCDecaux UK Limited seeks to maintain and further build on this relationship through proactive engagement.

- ✓ **Appropriately qualified finance team** – JCDecaux UK Limited is supported by an appropriately qualified and experienced finance team and invests in continued professional development. The Board will continue to review the structure of the finance team at suitable intervals to ensure it remains appropriate to the business environment and external tax environment.
- ✓ **External advisers** – To assist the finance team, JCDecaux UK Limited engages with external advisers to provide technical expertise when necessary. This engagement takes place with the FD and finance team for operational and compliance matters.
- ✓ **Attitude to tax planning** – JCDecaux UK Limited has a strong commercial focus and as part of its duty to its stakeholders to control unnecessary costs, the Company utilises tax reliefs and allowances available in the manner in which intended by the tax authorities and statute. JCDecaux UK Limited does not engage in any artificial tax arrangements.
- ✓ **Risk Management and Governance** – JCDecaux UK Limited has a clear overview of its tax risk. The Board recognises this and considers that the tax strategy sits alongside stringent financial controls to manage tax exposures.

“In making this tax strategy available, JCDecaux UK Limited and its UK subsidiaries (JCDecaux Small Cells Limited and In Focus Public Networks Limited) are fulfilling its responsibilities under paragraph 22 (2) of Schedule 19 FA2016 for the year ending 31 December 2023.”