

FIS Tax Strategy

The below sets out the tax strategy of FNIS Inc and all its subsidiaries (“FIS”) as at 31 December 2025. The UK subsidiaries covered by the tax strategy can be found at Appendix 1.

FIS is committed to complying with tax laws in a responsible manner and to having open and constructive relationships with tax authorities around the world.

Our approach to tax aligns with our Code of Business Conduct and Ethics and in particular:

- We conduct our business in a socially responsible manner within both the letter and spirit of the laws and our Code;
- We treat business partners, vendors, customers and employees with respect;
- We take very seriously our reputation for honest and ethical business dealings around the world.

Our tax policy comprises four key components:

1. Governance

Responsibility for the tax strategy, the supporting governance framework and management of tax risk ultimately sits with the Chief Financial Officer (CFO). Day-to-day responsibility for each of these areas sits with the Chief Tax Officer (CTO) and SVP of Tax, who reports to the CFO.

The Group's tax strategy is supported by a tax governance framework, which aligns to Group's wider risk and control framework. Independent monitoring and reporting of tax risks and controls is supported by internal audit and the tax group's internal control procedures.

The CTO is also responsible for ensuring that policies and procedures that support the approach are in place, maintained and used consistently around the world, and that the global tax team has the skills and experience to implement the approach appropriately.

2. Risk management and compliance

We seek to comply with our tax filing, tax reporting and tax payment obligations globally.

Our approach is to manage tax risks and tax costs in a manner consistent with applicable regulatory requirements and with shareholders' best long term interests, taking into account operational, economic and reputational factors.

We have established and maintain robust policies and compliance processes to ensure the integrity of our tax returns, and timely and accurate tax payments in all countries in which we operate.

Our approach to taxation is reviewed periodically in light of changes to:

- The general business environment
- Our business operations
- Tax laws and regulations (national and international)

We maintain documented tax policies and procedures in relation to key tax processes e.g. transfer pricing. These are reviewed at least annually.

Business tax processes are subject to the same level of robust internal controls, assurance processes, Code of Conduct and external audit as the rest of FIS business. Additional assurance is gained from Internal Audit Services' reviews of tax risk management processes from time to time.

3. Tax planning

FIS recognizes that it has a responsibility to pay an appropriate amount of tax in each of the jurisdictions in which it operates.

Our approach to taxation and consequent tax liabilities is determined on the basis of substantive business transactions only.

We conduct transactions between FIS group companies on an arm's-length basis and in accordance with current OECD principles.

Tax incentives and exemptions are sometimes implemented by governments and fiscal authorities in order to support investment, employment and economic development. Where they exist, we seek to apply them in the manner intended. We access government sponsored tax incentives where appropriate and in line with substantive business activities (e.g. UK R&D tax credits).

4. Working with tax authorities and FIS approach to transparency

In order to meet our statutory and legislative tax requirements, we seek to engage with tax authorities in a spirit of professional working and co-operative compliance.

We support the principle behind multilateral moves towards greater transparency that increase understanding of tax systems and build public trust.

We intend to make fair and accurate disclosures in tax returns, reports and documents filed with or submitted to tax authorities, as required by law.

We are committed to respond to queries, information and clearance requests in a timely fashion to the best of our abilities.

We seek to engage in open and timely dialogue with tax authorities in case of significant uncertainty in relation to tax matters and to resolve issues before returns are filed where possible.

FIS considers that this publication satisfies the UK legislative requirement under paragraph 19(2) Schedule 19 Finance (No.2) Bill 2016 to publish a tax strategy in the current financial year.

5. Review of tax policy

We regularly review our tax policy for appropriateness and confirm that at the date of publication we have not made any changes to the previous published policy.

Appendix 1

UK Entities covered by FIS tax strategy

Alphakinetic Limited
Clear2Pay Limited
Demica Limited
Demica Finance Limited
eFunds Holding Limited
eFunds International Limited
Fidelity Information Services Limited
FIS AsiaPacRim Holdings Ltd
FIS Banking Solutions UK Limited
FIS Capital Markets UK Ltd
FIS Derivatives Utility Services (UK) Limited
FIS Energy Solutions Limited
FIS Finance UK Limited
FIS Finance UK Holdings Limited
FIS Global Execution Services Limited
FIS Healthcare Trustee Limited
FIS Payments (UK) Ltd
FIS Pensions Ltd
FIS Treasury Centre Limited
FIS UK Holdings Limited
Metavante Technologies Limited
Percentile Limited
Platform Securities Holdings Ltd
Platform Securities LLP
Platform Securities Nominee Ltd
Platform Securities Services Ltd
Risk Limited
Secondco Limited
Torstone Technology Limited
Virtus Partners Limited