

# Expleo Group- UK Tax Strategy

Expleo Group SAS France ("Expleo") regards this document as complying with its obligation under para 19 of Schedule 19 Finance Act 2016. This document is applicable for the year ended December 31, 2024 and 31 March 2025.

This document applies to Expleo including its subsidiary entities in the United Kingdom ('UK'), list of which is as follows-

- Expleo Technology UK Limited
- Expleo UK Limited
- Stirling Dynamics Limited
- Expleo Solutions UK Limited
- Moorhouse Consulting Limited
- Moorhouse Holdings Limited

## 1. About Us

Expleo is headquartered in France and is mainly engaged in engineering and quality and management consulting business and offers services to clients across the globe through its global network of affiliate companies and has an employee strength of more than 19,000 employees worldwide.

Expleo is a trusted partner of innovative companies in technology intensive sectors, providing unique, integrated engineering, quality services and management consulting for digital transformation. Expleo offer sector specific expertise and best practice across consultancy and business agility, product design, production and in-service support, as well as continuous quality in Aerospace, Automotive, Banking & Financial Services, Defence, Energy & Utilities, Healthcare, Industrial, Insurance, Media, Naval, Public Sector, Retail & Logistics, Telecoms, Transportation and Life sciences.

In the UK, Expleo operates through its various subsidiaries providing engineering and quality and management consulting business to its customers in the UK local market.

## 2. Tax Planning

Expleo engage in efficient tax planning that supports its business and reflects the underlying commercial and economic activity. Expleo does not engage in artificial tax arrangements and at all times to adheres to relevant tax law and seeks to minimize the risk of uncertainty or disputes.

## 3. Compliance

Expleo is committed to comply with the applicable laws and regulations of relevant countries/jurisdictions in which it operates. In the context of tax, Expleo is committed to:

- Pay tax which it is legally obliged to pay as and when it becomes payable
- Comply with relevant tax laws and regulations
- Utilize tax rulings, agreements, clearances, concessions or reliefs which are provided by the relevant governments.
- Respond to tax enquiries and audits in a transparent and timely manner; and

Engage with governments, tax authorities and regulators in a constructive manner.

## 4. Relationship with Governments

Expleo seeks to build and sustain relationships with governments and fiscal authorities that are constructive and based on mutual respect. Expleo works collaboratively wherever possible with fiscal authorities to resolve issues and disputes and to achieve early agreement and certainty.

## 5. Transparency

Expleo supports the principle towards greater transparency that increases understanding of tax systems and build public trust. In all the jurisdictions it operates, Expleo believes in reporting to the respective tax authority, information that is complete and accurate, in a timely manner.

## 6. Risk Management and Governance

Expleo believes that it is important to pay the correct amount of tax at the right time, under all relevant laws and regulations. Expleo complies with the Transfer pricing guidelines & Expleo's transfer pricing regime is applied, globally across the Expleo group. We operate an effective tax control framework to identify key tax risks and to manage those risks through appropriately designed and operated controls, policies and processes. Where there is uncertainty over the tax treatment in any aspect of the business, advice is obtained from external, professional tax advisors.

## **7. Responsible attitude to tax planning**

In keeping with its Corporate Governance standards, Expleo does not engage in aggressive tax planning or tax structuring for the purpose of gaining tax advantage. Our management of taxes is primarily driven by the key objective of ensuring compliance and minimizing tax risk.

## **8. Approach towards dealings with HM Revenue & Customs (HMRC)**

Expleo is also committed to making fair, accurate and timely disclosure in correspondence and returns and responding to queries and information requests from HMRC in a timely fashion. Where available, Expleo will seek advance clearance from HMRC through the relevant clearance programmes.

For more information visit us at:- <https://expleogroup.com>

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