

# FIS Tax Strategy

The below sets out the tax strategy of FNIS Inc and all its subsidiaries (“FIS”) as at 31 December 2022. 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

Advanced Portfolio Technologies Ltd  
Alphakinetic Limited  
Central Credit Services Limited  
Certegy France Ltd. (UK)  
Certegy UK Holdings B.V.  
Clear2Pay Limited  
eFunds Holding Limited  
eFunds International Limited

Fidelity Information Services Limited  
FIS Apex UK 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 eProcess Intelligence (UK Branch)  
FIS Global Execution Services Limited  
FIS Healthcare Trustee Limited  
FIS Holdings Limited  
FIS Investment Systems LLC - (UK Branch)  
FIS Payments (UK) Ltd  
FIS Pensions Ltd  
FIS Systems Ltd  
FIS Treasury Systems UK Limited  
FIS UK Holdings Limited  
Integrity Treasury Solutions Europe Limited  
Integrity Treasury Solutions Limited  
Metavante Technologies Limited  
Payment Trust Limited  
Platform Securities Holdings Ltd  
Platform Securities LLP  
Platform Securities Nominee Ltd  
Platform Securities Services Ltd  
Reech Capital Limited  
Secondco Limited  
Ship Holdco Limited  
Ship Midco Limited  
Tayvin 346 Limited  
Virtus Partners Limited  
Worldpay (UK) Limited  
Worldpay AP Limited

Worldpay eCommerce Limited  
Worldpay Finance Limited  
Worldpay Governance Ltd  
Worldpay Group Limited  
Worldpay International Group Limited  
Worldpay International Limited  
Worldpay International Payments Limited  
Worldpay Latin America Limited  
Worldpay Limited  
Worldpay Limited (Jersey)  
Worldpay International Holdings Limited  
Worldpay International Solutions Limited  
Yespay International Limited  
Yes-Secure.com Limited  
FIS Treasury Centre Limited