



December 8, 2023

NCR Voyix UK Tax Strategy

NCR Limited and all of its UK affiliates¹ (“NCR Voyix UK”) regard the publication of this tax strategy as complying with paragraph 16(2) of Schedule 19 of the Finance Act 2016 to publish a UK tax strategy for the year ended 31 December 2023. This document has been approved by NCR Limited’s Board of Directors. It sets out NCR Voyix UK’s policy and approach to conducting its tax affairs and dealing with tax risk. This document is periodically reviewed by the NCR Voyix global tax department and any amendments are approved by NCR Voyix UK’s Board of Directors.

1. The approach of the group to risk management and governance arrangements in relation to UK taxation

A. Governance arrangement

Responsibility for the tax strategy, the supporting governance framework and management of tax risk ultimately rests with NCR Voyix’s global Vice President of Tax. Day-to-day responsibility for each of these areas rests with senior tax associates. NCR Voyix UK’s tax strategy aligns with NCR Voyix UK’s wider risk and control framework. The key tax risks are escalated to and considered by NCR Voyix UK’s Board of Directors.

B. Risk Management

NCR Voyix UK’s management of its tax risks is similar to the way it manages any other areas of operational risks. The business is supported by oversight functions, including tax, controllership, and internal audit departments. NCR Voyix UK’s tax department continues to review its deployment of resources and headcount as the scale and complexity of the business evolves. Where appropriate, NCR Voyix UK’s tax department engages with tax authorities to disclose and resolve issues, risks and uncertain tax positions. The subjective nature of tax legislations means that it is often not possible

¹ Being all entities which are either UK companies or UK branches that are direct or indirect subsidiaries of NCR Voyix Corporation (formerly known as NCR Corporation).

to mitigate all known tax risks. As a result, at any given time, NCR Voyix UK may be exposed to financial and reputational risks arising from its tax affairs.

2. The attitude of the group to tax planning (so far as affecting UK taxation)

NCR Voyix UK has an obligation to pay appropriate amounts of tax as required by law. NCR Voyix UK balances this obligation with its responsibility to its shareholders to conduct its business affairs in a fiscally responsible manner. The tax planning is driven by substantial business needs. The economic benefits associated with tax planning do not override compliance with all applicable laws. NCR Voyix UK's tax department ensures that tax planning is legal, well-researched, understood, and based on established tax laws.

NCR Voyix UK does not tolerate tax evasion, nor does NCR Voyix UK tolerate the facilitation of tax evasion by any person(s) acting on NCR Voyix UK's behalf.

3. The level of risk in relation to UK taxation that the group is prepared to accept

NCR Voyix UK's assessment of the tax risk requires that, where tax law is unclear or subject to interpretation, each adopted tax position is determined to be at least more likely than not to be sustained if challenged by tax authorities.

4. The approach of its dealings towards His Majesty's Revenue and Customs ("HMRC")

NCR Voyix UK endeavors to comply with its UK tax filing, tax reporting and tax payment obligations. NCR Voyix UK's tax department is required to foster good relationships with HMRC, in particular NCR Voyix UK's tax department engages in the following activities:

- Pro-actively managing relationships with HMRC to minimize the risk of challenge, dispute or damage to NCR Voyix UK's credibility;
- Participating in any HMRC formal consultation process where it is expected that the matter under consultation will have a material impact on the NCR Voyix UK's tax liability or tax compliance management; and
- Regularly meeting with HMRC to discuss HMRC's Business Risk Review documentation and processes.