

TAX STRATEGY

April 2026

PURPOSE & SCOPE

This tax strategy sets out the guiding principles around which EST Transport & Logistics UK Ltd (EST UK) manages its UK tax affairs. This document has been structured around the sections prescribed by Schedule 19, paragraph 22(2) of the Finance Act 2016 and should be followed by all sender employees when dealing with UK tax matters.

This document has been prepared in line with the Group Tax Policy of sender Group.

GUIDING PRINCIPLES

1 | FULL COMPLIANCE

EST UK complies with all its statutory obligations and submits its tax filings on time and accurately. We pay taxes on time and in full. EST UK calculates and reports tax balances in accordance with UK accounting rules and International Financial Reporting Standards (IFRS). We comply with local transfer pricing regulations and OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations (Transfer Pricing rules) as well as OECD's Global Anti-Base Erosion Model Rules (Pillar Two) and Country-by-Country Reporting (CBCR) obligations, to the extent and once applicable to EST UK. We continuously reassess external and internal resources supporting our tax compliance and reporting obligations to ensure appropriate teams are allocated to these tasks at all times.

2 | TRANSPARENT COOPERATION WITH HMRC

We build strong, honest and transparent relationships with HMRC. We openly communicate with HMRC, including any requests to properly understand entries in tax returns or other filings, e.g. within the scope of tax audits. We keep our files updated and organised, including all data that supports tax positions taken in our tax returns and other filings, within the statutory limitation period. We take proactive steps to explain to HMRC our business, strategy and related decisions to the extent that they are relevant to the positions that are taken in our tax returns and other filings.

3 | GOOD TAX PRACTICES

EST UK is a good corporate citizen. Our corporate structure is simple and transparent. We recognize profits in the UK in accordance with Transfer Pricing rules. We do not tolerate tax avoidance and tax evasion, and we do not set up artificial arrangements for tax purposes. Our corporate transactions are based on sound business reasons and commercial substance.

4 | RISK CONTROL & MANAGEMENT

EST UK has a low appetite for tax risk. We implement and regularly update processes and controls that allow us to effectively manage tax risks, including a rigorous 4-eyes review of all tax-related decisions, filings and documentation. We recognize that tax laws are often amended, complex and are subject to interpretation in relation to our specific facts and circumstances, and we approach such issues with diligence and with the support of specialist advice whenever required. We disclose tax risks in accordance with local accounting rules and IFRS as applicable.

5 | RISK GOVERNANCE

EST UK bears the ultimate responsibility for its local tax affairs and is responsible for identifying, assessing and, where required, escalating tax-related matters to sennder Group Tax.

As mentioned in section 4, EST UK implements and regularly update processes and controls that allows to effectively manage tax risks, including a rigorous 4-eyes review of all tax-related decisions, filings and documentation. We recognize that tax laws are often amended, complex and are subject to interpretation in relation to our specific facts and circumstances, and we approach such issues with diligence and with the support of specialist advice whenever required.

At sennder Group level, Group Tax provides EST UK with support and resources to assist in the management and resolution of local tax issues and offers proactive and on-demand support. EST UK adheres to the allocation of tax roles and responsibilities as described in the Group Tax Policy of sennder Group.