VERISURE GROUP TAX STRATEGY

2026

Executive Summary

Verisure is committed to responsible and transparent tax management, ensuring we pay the right amount of tax where our business activities create value. We apply internationally recognised standards and maintain open, constructive relationships with tax authorities worldwide. Our approach to tax is aligned with our core values of integrity, sustainability, and long-term business success.

Introduction

At Verisure, we are committed to being a responsible global taxpayer, paying the right amount of tax where value is created, and managing our tax affairs in accordance with our broader business values of integrity, transparency, and sustainability.

This Global Tax Strategy outlines the principles guiding the Group's tax management across all jurisdictions in which we operate. It is intended to provide clarity to stakeholders, including tax authorities, shareholders, employees, and the wider community.

Verisure Group regards the publication of this Global Tax Strategy as fulfilling its duty under paragraph 16(2) of Schedule 19 of the Finance Act 2016 to publish a group tax strategy for the financial year ending 31 December 2026. This statement applies to all UK companies and UK branches that are members of the Verisure Group and that are subject to the publication requirement under Schedule 19. This document is published on the internet, is freely accessible to the public, and will remain so until the publication of the Group Tax Strategy for the following financial year.

Key Principles

Compliance and Transparency	We comply with applicable tax laws and reporting obligations in all jurisdictions where we operate, and we manage our tax affairs in a transparent and responsible manner.
Engagement with Tax Authorities	We maintain open and professional relationships with tax authorities worldwide, engaging transparently and proactively to support fair and consistent tax outcomes.
Integration with Governance and Sustainability Objectives	Our approach to tax is embedded in our broader corporate governance and sustainability frameworks, supporting long-term value creation and responsible business conduct.
Alignment with Business Substance	Our tax and transfer pricing outcomes reflect the commercial substance of our business activities. We apply internationally recognised standards, including the OECD BEPS Action Plans and Transfer Pricing Guidelines, to ensure our tax positions are consistent with where value is created.

Scope of Application

Verisure plc, as the parent company of the Verisure Group, has developed a tax strategy, following the Key Principles above, aimed at supporting long-term corporate asset growth, protecting corporate reputation and acting in the best interest of all Group's stakeholders.

This section covers the following areas:

- Tax Governance and Risk Management
- Approach to Tax

- Tax Compliance and Transparency

Tax Governance and Risk Management

Governance Framework

Tax governance is embedded in Verisure´s overall corporate governance and risk management framework. Oversight of tax matters rests with the Board of Directors, delegated in part to the Audit and Risk Committee, with day-to-day responsibility delegated to the Group Tax Director, supported by qualified professionals across the Group.

Key elements include:

- A clear Tax Compliance Policy, approved by senior management and communicated across the Group.
- Defined roles and responsibilities for managing tax risks in each jurisdiction.
- Periodic review of the tax control framework to ensure risks are appropriately managed.
- Regular training for relevant personnel to maintain awareness of tax compliance obligations.

Risk Management

Verisure proactively identifies and manages tax risks, balancing compliance with efficiency:

- We seek to apply reasonable care and judgement in all tax matters.
- Significant tax risks are escalated to Group Tax Director and reported to the Group CFO, Group CEO, Chairman of the Audit Committee, and Board where appropriate.
- External advice is sought for complex or uncertain matters.

Approach to Tax

Verisure approach to tax is guided by our business operations and our commitment to comply with applicable laws and regulations in all jurisdictions where we operate. We are committed to paying the right amount of tax, in the right jurisdiction, at the right time, in accordance with both the letter and the spirit of applicable tax laws.

We:

- Ensure that our tax outcomes reflect the commercial substance of our business activities.
- Apply the OECD Transfer Pricing Guidelines, ensuring that intercompany transactions are priced on an arm’s length basis.
- Make use of tax reliefs and incentives in line with their intended purpose, supporting our investment, employment, and innovation goals.
- Do not engage in artificial or aggressive arrangements designed solely to obtain a tax benefit.

Our focus is on responsible tax management, ensuring that our tax affairs are conducted fairly, transparently and consistently with the economic activities undertaken in each jurisdiction in which we operate.

Tax Compliance and Transparency

Verisure is committed to full compliance with tax laws and regulations in all countries where we operate, and to managing our tax affairs in a transparent and responsible way. Verisure complies with applicable tax transparency and reporting requirements in the jurisdictions where we operate. We are committed to maintaining a high standard of disclosure and compliance, in line with internationally recognised frameworks and evolving global tax standards.

We maintain open and constructive relationships with all relevant taxing authorities, ensuring timely and accurate disclosure of relevant information, and support ongoing global efforts to promote responsible tax conduct and transparency in the international tax environment.

In managing our tax affairs, we adopt a prudent and balanced approach to tax risk. We do not engage in arrangements that are considered aggressive or that lack commercial substance. Our tax positions are intended to be defensible under applicable laws and international standards.
Where there is uncertainty, we proactively seek clarity through engagement with external advisors and open dialogue with tax authorities.

This approach to tax compliance, transparency, and risk management is aligned with Verisure's broader governance and sustainability objectives.

Governance and Responsibilities

Function	Responsibilities
Board of Directors	The Board of Directors holds ultimate responsibility for the overall organization and oversight of the Group's financial reporting, accounting, and financial management. This responsibility includes setting the Group's tax governance framework and approving tax policies designed to safeguard the integrity of financial information. The Board also ensures that appropriate processes are in place to identify, assess, and manage tax and financial risks, and that the effectiveness of such risk management procedures is regularly evaluated.
Audit and Risk Committee	The Audit and Risk Committee, through its Chair, acts as the instance of control on behalf of the Board. It is responsible for monitoring the effectiveness of the Group's financial reporting, internal controls, and risk management systems, including tax management. The Committee provides independent oversight, ensuring that tax policies and practices are consistent with the Group's overall governance framework and regulatory obligations.
Group CFO	The Group CFO is responsible for the financial performance and risk management of the Group, including the oversight of tax strategy implementation. The Group CFO ensures that tax risks are appropriately identified, monitored, and managed, and that the Group's tax position aligns with its financial and business objectives.
Group Tax Director	The Group Tax Director is responsible for overseeing and managing the Group's global tax function. This includes developing and maintaining tax strategies, policies, and standards in alignment with the Group's overall objectives, applicable laws, and regulatory requirements. The Group Tax Director works closely with the Group CFO to safeguard the financial integrity of the organization by ensuring effective tax processes,

	managing tax risks, and providing proactive guidance on tax implications of business decisions.
Local Management Team	The Local Management Team is responsible for implementing this Policy within their jurisdiction. Their responsibilities include: ▪ **Compliance monitoring:** Ensuring that business practices and transactions comply with applicable local tax laws and regulations; ▪ **Awareness and training:** Ensuring that employees receive appropriate training and maintain awareness of relevant tax obligations and policies; ▪ **Escalation:** Identifying and escalating any significant local tax risks or issues to the Group Tax Director in a timely manner.

Definitions

Group	The entities controlled, whether directly or indirectly, by Verisure plc.
Verisure	Verisure plc and all entities directly or indirectly controlled by Verisure plc, where Verisure plc is the parent company.

Questions

For any questions on Verisure Group Tax Strategy, please contact the Group Tax Director.

Version Control

Version History

Version	Effective Date	Description of Change	Owner	Approval Trail
1.0	June 2026	First issue	Group CFO	[Verisure Board]