

LanguageLine Solutions UK

UK Tax Strategy Statement | Financial year ended 31 December 2025

Introduction and Scope

Language Line Limited and Language Line TI Limited (together, “LLS-UK”) form part of the wider TP Group, whose ultimate parent company is Teleperformance SE, headquartered in France.

This document sets out the UK tax strategy applicable to LLS-UK for the financial year ended 31 December 2025. It is published in accordance with Schedule 19 to the Finance Act 2016, including the requirements applicable to a UK sub-group under paragraph 19(2), and covers all relevant UK taxes and duties.

The strategy is aligned with the business activities of LLS-UK and is reviewed and approved annually by the appropriate Board.

Compliance

LLS-UK seeks to comply with all applicable UK tax laws and regulations and to pay the right amount of tax, in the right place and at the right time.

Available reliefs and incentives may be claimed where they are consistent with the relevant legislation and the underlying commercial activities of the business.

Governance and Risk Management

Responsibility for the management of UK tax matters rests with the LLS-UK finance function, with appropriate oversight from senior management.

LLS-UK maintains processes and controls designed to support compliance with its UK tax obligations and the accurate and timely calculation, reporting and payment of relevant taxes. Tax risks are identified, assessed and managed as part of the wider financial control framework, with material matters escalated as appropriate.

External professional advice is obtained where appropriate, particularly in relation to complex, material or uncertain tax matters. Changes in tax legislation and relevant HMRC guidance are monitored and reflected in processes and controls where necessary.

Attitude towards UK Tax Planning

LLS-UK’s approach to tax planning is driven by genuine commercial activity and seeks to comply with both the letter and the intention of applicable tax legislation.

LLS-UK does not undertake artificial or aggressive tax arrangements. Transactions with other members of the TP Group are intended to be conducted in accordance with applicable transfer pricing requirements and the arm’s length principle.

External tax advice may be sought where legislation is complex or uncertain, or where specialist input is appropriate. Tax considerations may form part of legitimate commercial decision-making but are not the sole driver of business decisions.

Level of Risk in Relation to UK Taxation

LLS-UK has a low tolerance for tax compliance risk and seeks to manage tax risk in the same disciplined manner as other significant business risks.

The business does not participate in aggressive or artificial tax avoidance arrangements and does not tolerate tax evasion or the facilitation of tax evasion.

Where tax law is complex or open to interpretation, LLS-UK seeks to adopt a position that is supportable on the basis of the relevant legislation, HMRC guidance and, where appropriate, professional advice.

Approach towards Dealings with HM Revenue & Customs

LLS-UK seeks to maintain a professional, open and constructive relationship with HM Revenue & Customs (HMRC).

LLS-UK aims to meet its statutory filing, reporting and payment obligations accurately and on time, to respond to HMRC enquiries in a cooperative and timely manner, and to provide relevant information where reasonably required.

Where material errors are identified, LLS-UK seeks to address and disclose them to HMRC as appropriate. Where the interpretation or application of tax legislation is complex or uncertain, LLS-UK may engage with HMRC and/or obtain external professional advice as appropriate.

Review, Approval and Publication

This strategy applies to the financial year ended 31 December 2025. It is reviewed annually and updated where appropriate.

The strategy is made available publicly and free of charge in accordance with Schedule 19 to the Finance Act 2016.

Entities Covered by this Strategy

Subsidiary name	Company number	Unique Taxpayer Reference
Language Line Limited	04823110	7571311382
Language Line TI Limited	05122429	8996518284