AerFin

Tax Strategy

The way ahead

AerFin

At AerFin, our purpose is to breathe new life into aviation by extending the useful life of aircraft, engines and parts, while providing value for our customers, partners, people and the wider environment.

Our vision is to be the most trusted partner in the aviation aftermarket, guiding our long-term aspirations and decision-making. Our values - confident, reliable and progressive - underpin how we operate both internally and externally.

Introduction

This strategy applies to all UK entities within the group for which the ultimate parent company is Atlantic Holdco Limited (“AerFin” or “the Group”).

This strategy is owned by the Group Executive Committee (“ExCo”) and approved by the Board of Directors (“Board”) of AerFin. Management of this strategy is overseen by the Leadership Team, with day-to-day responsibility for UK tax matters resting with the finance function under the oversight of the Chief Financial Officer (“CFO”), working in partnership with external advisers and tax authorities where appropriate.

This strategy has been developed in accordance with Schedule 19 of the Finance Act 2016, which requires large groups to publish their UK tax strategy, and applies to the year ended 31 December 2025.

This document sets out the Group’s policy and approach to managing its UK tax affairs. It will be reviewed annually and any amendments will be approved by the Board.

The tax strategy and strategic objectives set out in this document are designed to establish a clear approach to tax reporting and compliance for the UK operations of AerFin. Taxes covered by this strategy align with the definition of UK taxation in paragraph 15 of Schedule 19 Finance Act 2016. The most material UK taxes for the Group include corporation tax and employment taxes.

Governance and Risk Management

The Leadership Team assesses and manages UK tax risk in a manner aligned with the Group's overall strategy and business operations. The Group is committed to maintaining high standards of tax compliance, transparency in its dealings with tax authorities and robust internal controls for managing tax risk.

The CFO regularly reports to the Board on tax compliance, emerging risks and the Group's overall tax strategy.

The Leadership Team works closely with business units to provide timely guidance on tax matters, including the identification and management of tax risks, and obtains external advice where appropriate. The Group aims for the tax function to be involved in significant projects from planning through to implementation to ensure that appropriate tax treatment is applied and exposures are managed.

This includes ensuring that supplier and customer due diligence processes incorporate reasonable procedures designed to identify potential tax evasion and to prevent the facilitation of such activity by AerFin.

Tax Compliance

The majority of AerFin's profits are subject to tax in the UK, where significant activities are undertaken and most employees are based and where value is created. As a growing international business, the Group is also subject to tax laws in a number of other jurisdictions.

AerFin seeks to comply fully with all applicable tax laws and regulations in the countries in which it operates, to submit accurate and complete tax returns on a timely basis, and to make all required tax payments by the relevant due dates. The Group's policy is that its economic results should be taxed in a compliant manner in all territories where value is created.

AerFin is committed to complying with international transfer pricing requirements through robust policies ensuring that all intercompany transactions are conducted on an arm's-length basis, supported by appropriate documentation and periodic review in line with HMRC guidance.

Tax Planning and Strategy

AerFin's goal is to comply with its tax obligations fully and accurately and to conduct its tax affairs with the highest levels of integrity. The Group believes it should pay the amount of tax legally due in the UK in accordance with applicable law.

The Group's decisions on its structure and the transactions it enters into are driven primarily by commercial considerations, having regard to applicable tax laws and regulations.

The Group seeks certainty in the tax positions it adopts. When structuring its affairs, AerFin will do so only for sound commercial purposes and will not enter into arrangements that it considers inconsistent with the intention of Parliament or contrary to applicable anti-abuse legislation.

The Group aims to minimise tax risk while seeking appropriate tax efficiency. Where material uncertainty exists, AerFin may obtain written opinions from independent professional advisers or engage proactively with tax authorities to clarify the application of tax law.

Where statutory reliefs and incentives are available and appropriate, the Group will seek to apply them in the manner intended by legislation, taking external professional advice where required.

The Group engages external advisers where specialist technical input, assistance with compliance obligations or updates on legislative developments are required.

Where weaknesses are identified in tax processes or controls, the Group will remediate such matters promptly to ensure continued compliance.

Attitude Towards Tax Risk

The Group and the Board maintain a low appetite for tax risk and proactively engage advisers to achieve certainty over tax positions. AerFin focuses on maintaining compliance while optimising its tax position within the framework of applicable law.

The Group does not engage in aggressive tax planning or arrangements that could be viewed as exploiting loopholes or constituting tax avoidance. AerFin continues to enhance its in-house tax capability to support the business and ensure that tax risks are identified and manage appropriately.

Engagement with HMRC

AerFin aims to establish and maintain transparent, constructive and collaborative relationships with tax authorities in all jurisdictions in which it operates, based on timely and accurate disclosure of relevant information.

In the UK, AerFin is committed to working openly and, where possible, in real time with HM Revenue & Customs ("HMRC") to achieve early resolution of tax risks and uncertainties. The Group engages constructively with HMRC on matters relating to its tax affairs and may seek formal or informal clearances where appropriate.

Where disagreements arise, AerFin will seek to resolve matters in a professional and timely manner, while preserving its statutory rights of appeal.

This UK Tax Strategy is published in accordance with Schedule 19 Finance Act 2016 and applies to the year ended 31 December 2025.