



## TAX STRATEGY FOR MIZUHO LEASING (UK) LIMITED

### FINANCIAL YEAR ENDING 31 MARCH 2025

Mizuho Leasing (UK) Limited, a limited company registered in England and Wales, is wholly owned by Mizuho Leasing Company, Limited. Mizuho Leasing Company Limited, the ultimate parent company of the group, is incorporated and resident in Japan and headquartered in Tokyo.

This strategy applies to Mizuho Leasing (UK) Limited, and it is regarded that this publication complies with the duty under paragraphs 16 and 19 of Schedule 19 to the Finance Act 2016. In this report, references to “the Company” are to Mizuho Leasing (UK) Limited, the UK entity.

The company aims to always recognise its social responsibility and secure the understanding and sympathy of society through its actions. The company regards strict compliance as essential to the creation of a stable management base and it is seen as a key management responsibility to maintain and ensure the appropriate operation of management systems that ensure proper conduct of business operations in particular with regard to tax obligations. On this understanding the company complies with all relevant laws and regulations and practices honest and fair business activities in accordance with the norms of society. To ensure the trust and confidence of society the company is firmly committed to maintaining strict compliance standards and being open and honest with all tax authorities.

The Company complies with tax law and practice in all countries it operates in, primarily the UK. The Company aims to pay the right amount of tax at the right time having claimed reliefs and incentives where these are available under both the letter and spirit of the law. The Company’s UK tax affairs are outsourced to the Company’s Accountants, the accountants report directly to the Board of Directors of Mizuho Leasing.

In structuring commercial activities the tax laws of the countries within which the Company operates will be considered as one of the relevant commercial factors with a view to maximising value on a sustainable basis for its shareholders. Any tax planning undertaken will be based on the commercial and economic substance of the activity and will not contain elements which are contrived or artificial. At all times the company will consider the potential impact of the structuring of its operations on the Company’s reputation and broader goals.

Tax risks will inevitably arise on occasion due to the size and complexity of the Company’s activities. The Company will obtain advice as and when required and seek to ensure that the risks are managed proactively and in line with the Company’s policies.

The Company engages with tax authorities, including HMRC, honestly, constructively and in a spirit of co-operative compliance based on full disclosure of all relevant facts and circumstances.

This strategy is aligned with that of Mizuho Leasing Company Limited and is overseen by the Board.

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