

September 30<sup>th</sup>, 2024

## **Equinix Group tax strategy context**

This group tax strategy is published in complying with Part 2, Schedule 19 of the Finance Act 2016. It applies to Equinix group including all UK entities in the group.

## **Approach to tax risk management and governance arrangements**

We are committed to complying with tax laws and regulations in all of the territories in which we operate, including the UK which is one of our key territories. Compliance for us means paying the right amount of tax in the right place at the right time and involves disclosing all relevant facts and circumstances to the tax authorities and claiming eligible reliefs and incentives where available. This tax policy is aligned with Equinix's Code of Business Conduct, which is approved, owned, and overseen by our Board of Directors.

## **Attitude toward tax planning**

In structuring our commercial activities and the relationships among the entities in the Equinix group, we consider, among other factors, the tax laws of the countries within which we operate with a view to maximizing value on a sustainable basis for our shareholders. We do not undertake tax planning that is contrived or artificial. Any tax planning undertaken has commercial and economic substance and aligns with our business operational model. We also consider the potential impact on our reputation and conduct due diligence, including seeking external expertise in our tax planning processes.

## **Tax risk management and governance**

Given the scale of our business, the complexities of our business transactions and our tax status in the U.S. as a real estate investment trust, risks will inevitably arise from time to time in relation to the interpretation of tax laws and regulations reflected in our compliance arrangements. We proactively seek to identify, evaluate, manage, and monitor these risks to ensure they remain in line with the company's risk appetite. Where there is moderate uncertainty due to the complexities of the business transactions and the determination of tax position, we seek external advice.

## **Approach to dealing with tax authorities**

We proactively engage with tax authorities, including regularly sharing information with HMRC, with honesty, integrity, respect and fairness and in a spirit of co-operative compliance. We seek to resolve any disputed matters through pro-active and transparent discussion and negotiation.