

1 December 2025

Group tax strategy: Financial year ending 31 December 2025

This group tax strategy is published in compliance with Part 2, Schedule 19 of the Finance Act 2016. It applies to all UK subsidiaries of Genpact Limited (together with its direct and indirect subsidiaries, “Genpact” or the “Group”).

Genpact’s group tax strategy comprises five key components:

1. Commitment to compliance

We are committed to creating value on a sustainable basis by supporting our businesses in ensuring their commercial activities are organised in a tax efficient manner, while in compliance with tax laws and practices in all the territories where we operate, including the UK which is an important place of business for us. In doing so we take into account the interest of all of our stakeholders, ensure effective interaction with tax authorities and transparency in relation to our tax affairs. 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 relief and incentives where available. For all substantial corporate income tax and VAT filings we engage with professional tax advisory firms in the UK. These firms are involved in either drafting the returns (to be reviewed by Genpact personnel prior to filing) or, vice versa, in reviewing draft returns prepared by Genpact personnel. Amounts which are accountable under PAYE regulations are computed, and related tax filings are managed, by professional payroll vendors in the UK.

2. Responsible approach to arranging our tax affairs

In structuring our commercial activities, we will consider – among other factors – the tax laws of the countries in which we operate, with a view to maximising value on a sustainable basis for our shareholders or employees. Any structuring that is undertaken will have commercial and economic substance and is evaluated in the context of the Company’s governance structure.

The Group considers taxation where relevant to the achievement of its strategic goals and in a manner that allows the Group to manage its commercial affairs in a tax efficient manner. All planning must comply with the Group’s internal practices and policies and be subject to robust review and approval processes. The Group will not undertake planning that is contrived or artificial.

The Group considers many factors other than taxation in structuring its multinational operations. In relation to tax specifically, considerations taken into account include the technical strength of the positions, reputational impact, disclosure implications, and commerciality of the planning initiative as well as the Group’s ability to execute and manage

the initiative in question. Where there is significant uncertainty or complexity in relation to a strategy, external advice may be sought.

In late 2018, Genpact (UK) Limited, one of the Group's UK affiliates, became the primary contracting and billing entity for the Group's global client engagements, and has since entered into numerous client agreements with third-party clients, acting as the lead contracting entity for all client engagements on behalf of the Group's affiliates. Genpact (UK) Limited has entered into subcontracting services agreements with all significant operating affiliates within the Group. Furthermore, in addition to its own business development personnel, it uses the global business development personnel of other affiliates within the Group. As a result of this recent restructuring, the UK has become a more prominent tax jurisdiction for the Group.

3. Effective risk management

Given the scale of our business and volume of tax obligations, risks will inevitably arise from time to time in relation to the interpretation of complex tax laws and the nature of our compliance arrangements. We seek to identify, evaluate, monitor and manage these risks to ensure they remain in line with our objectives.

4. Constructive approach to engaging with HMRC

We engage with tax authorities, including HMRC, with honesty, integrity, respect and fairness and in the spirit of cooperative compliance. From time to time, if it is unclear how tax laws should be applied, we may engage with tax authorities in advance of undertaking transactions to confirm the correct application of such tax laws. Whilst we will not take positions on tax matters that may create reputational risk or jeopardise our good standing with taxing authorities, we are prepared to litigate where we disagree with a ruling or decision of a tax authority. We will first seek to resolve any disputed matters through proactive and transparent discussion and negotiation.

5. Board ownership and oversight

Our tax policies are aligned with the Group's Code of Ethical Business Conduct. Tax strategies are reviewed and approved by executive management of the Group's parent company, and when appropriate are overseen and approved by the Board of Directors of the Group's parent company.