

Euronet Worldwide, Inc.

Tax Policy for the United Kingdom

Euronet Worldwide, Inc. (NASDAQ: EFFT) facilitates the movement of payments around the world and serves as a critical link between our partners — financial institutions, retailers, service providers — and their end consumers, both locally and globally. Founded in 1994, Euronet has established itself as a leading electronic payments provider. Euronet's customers are served from three core business segments: Electronic Financial Transactions (EFT — including payments software), Prepaid, and Money Transfer.

Compliance with the Law

- The primary responsibility of Euronet Worldwide's UK-based subsidiaries (the "Subsidiaries") in relation to taxation is to ensure compliance with all legal obligations within a framework of agreed principles. The Subsidiaries must therefore be satisfied that any tax initiative undertaken is legal. If any of the principles expressed herein conflict with UK laws, as overridden by any relevant tax treaties, the UK local law takes precedence in terms of how the department will operate.

Partnerships

- The Subsidiaries pursue open working relationships with all tax authorities, and as part of this aim, they each adhere to a policy of disclosure to relevant tax authorities in respect of all tax matters.
- Pro-active and transparent communication with tax authorities is maintained at country level to ensure that all information reporting required under taxation laws is readily available on a timely basis.

Tax Governance

- The Subsidiaries are committed to the effective, balanced and active management of our tax affairs to deliver our business strategy and to create sustainable shareholder value.
- The Subsidiaries conduct business on sound commercial principles and, in doing so, takes account of all relevant costs, including tax.
- Transactions between the Subsidiaries and any related parties are conducted on an arms-length basis in accordance with appropriate transfer pricing rules and OECD principles. This ensures that the Euronet Worldwide group's global profits are taxed where economic activities are performed and where value is created.
- To the extent the Subsidiaries undertake tax planning, it only takes place in countries where Euronet Worldwide and its affiliates have commercial substance and are operating to a high standard of certainty.

Risk Management

- The Subsidiaries comply with procedures and documents in relation to tax risk. Where appropriate, based on management's judgment, this can include obtaining external professional opinions to verify and support the decision making process.

Strategy and Planning

- The Subsidiaries will not undertake transactions wholly motivated by tax avoidance or from which there is no economic benefit to the Subsidiaries other than tax savings.

- The management of the Subsidiaries shall not seek to exploit tax regimes considered to be harmful or secretive.

Euronet Worldwide, Inc. and the Subsidiaries regard this publication as complying with the duty under para 16(2) and para 25(1), Sch 19 FA16.

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