



UK TAX STRATEGY

November 2024





GES LIMITED 2023 UK TAX STRATEGY

As required under Paragraphs 5(3) and 22 of Schedule 19, Finance Act 2016, GES Limited (“GES UK”), representing the sub-group of all qualifying UK subsidiaries (“UK Group”) owned by Viad Corp (“Viad”), a U.S. public corporation (NYSE: VVI), presents below and makes available the UK tax strategy for the financial year ending December 31, 2023.

Governance and Management

Viad is governed by its board of directors and audit committee and is required to maintain tax internal controls in compliance with SEC (US) and PCAOB (US) rules. The UK Group is included in the audited U.S. consolidated financial statements and is required to maintain compliance with these rules in addition to the Viad policies and procedures. Viad maintains professional diligence and care in the management of all risks associated with tax matters.

Tax Planning Attitude

Viad’s mission statement and values emphasize creating value for clients and stakeholders and require that the company pursue opportunities to increase the company results which can include the minimization of tax costs. Tax planning opportunities must support the growth of the company, the business activities of the companies and be consistent with the overall tax strategy before considered for implementation. All tax planning efforts are accurately presented in financial statements, disclosures, and tax returns as applicable.

Tax Risk Appetite

Viad regards compliance with tax law as a corporate responsibility and is committed to fairly and accurately reporting and paying the correct amount of tax in the jurisdictions in which it operates. Viad manages risk by ensuring that tax leadership adheres to the Company’s mission statement and values, manages the tax function effectiveness, and maintains compliance with internal controls. Significant changes in tax policy require management, audit committee and board approval, ensuring that no single stakeholder influences tax policy.

Relationship with HMRC

The UK Group complies with UK tax laws, rules, regulations, and maintains a professional and transparent relationship with HMRC, based on integrity, trust, and collaboration. Viad, including the UK Group, is committed to openness and transparency in its approach to working with HMRC and as needed, requests assistance from HMRC to interpret tax law. In addition, Viad, on occasion, will seek assistance from independent external tax consultants on various tax matters to ensure that the company is compliant with current requirements.

During 2020 and 2021, the UK Group took steps to dissolve entities that have been inactive or associated with the shuttering of the following UK based operations; Blitz Communications Limited, N200 Limited, SDD Exhibitions Ltd., Resource Creative Ltd., Melville Data Services Ltd., Melville Exhibition & Event Services Ltd., Global Experience Specialists Data Services Ltd., Blitz Communications (Trustees) Ltd., Blitz Vision Ltd., and Astonics Ltd. This program continued during 2022 with N200 Limited, Telecast Communications (Audio Visual) Ltd., and Blitz Communications Group Ltd.

The UK Group includes the UK operating companies: Global Experience Specialists (GES) Limited (head of sub- group GES Event Intelligence Limited), Viad Service Companies Limited, Global Experience Specialists Holdings Ltd., GES Event Intelligence Services Ltd.; and GES Service Companies Ltd.