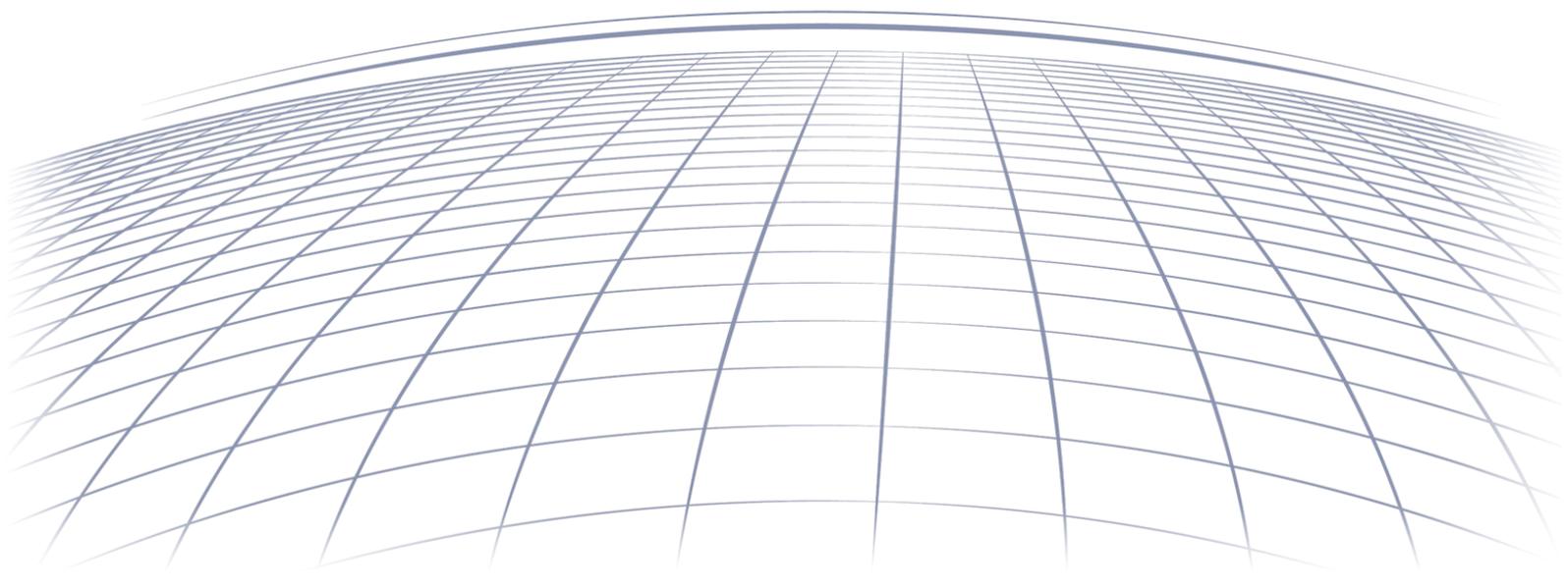


Ark Tax Strategy

Document ID: 4015-S-Ark Tax



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VERSION HISTORY

Document ID:	4015-S-Ark Tax		
Document Title:	Ark Tax Strategy		
Document Owner:	Julie Mellowes		
Document Approver:	Nathan Violet		
Date	Version	Author	Comment
January 26	0.1	N Violet	Initial draft created.
05 March 26	1.0	N Violet	Version finalised for external publication.
10 March 26	2.0	N Violet	Approved by Board of ADCL.

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1 Purpose, Context & Scope

This tax strategy document sets out our approach to managing our tax affairs and is reviewed annually. This document is published in accordance with paragraph 16(2) of Schedule 19 of Finance Act 2016.

Ark is committed to paying the right taxes at the right time, complying with all applicable laws and engaging with all applicable tax authorities.

2 Approach to risk management and tax governance arrangements

Ark's tax risk management, governance and controls environment include measures and tools to ensure that we can identify, assess, manage, and mitigate any operational reporting, financial reporting and compliance tax risks in all the countries we operate in. This enables us to determine what level of tax risk is acceptable to management and our stakeholders, manage that tax risk and deal with tax risk outcomes should they arise. The tax strategy is regularly reviewed to ensure that the people, processes and technology deployed to manage our tax affairs remain fit for purpose.

Although Ark generally adopts a low appetite for tax risk, the Group's Tax Policy (applicable to all Group companies) does not prescribe an 'acceptable' level as this will necessarily depend upon the facts of any given situation or risk. Ark's Tax Policy requires that we have the appropriate internal controls and procedures to ensure adherence to our Tax Strategy. Ark complies with the UK's Senior Accounting Officer (SAO) regime in respect of its UK companies. The responsibility for our UK tax affairs rests with our Senior Accounting Officer, who is also our Chief Business Officer and a member of our Executive Board. The Senior Accounting Officer updates the other Directors and the investors on a real-time basis of any change in the Group's tax risk profile.

3 Attitude towards tax planning and risk

Ark does not engage in aggressive tax planning and has a zero-tolerance approach to tax evasion, and the facilitation of tax evasion. Ark seek to maintain tax efficiency by, for example, matching profits and losses within the same tax group(s) and seeking to pay tax on profits only once. Ark seeks to benefit from tax credits, exemptions and incentives where intended by both the spirit and the letter of the law.

We seek to comply fully with applicable tax laws and to pay the right amount of tax at the right time in the countries in which we operate. Where it is appropriate to do so, we will structure our tax affairs efficiently. Tax planning will only be considered in the context of the commercial needs of the Group and within all applicable laws. We will not consider putting in place any arrangements that are contrived or artificial where the sole purpose is for the avoidance of tax.

We ensure that financial statements and tax returns include sufficient detail to enable the tax authorities to form an accurate view of the affairs of the company filing the financial statements and return, with an adequate supporting audit trail and sign-off process.

External advice is generally sought to ensure compliance with difficult or uncertain aspects of tax law and the positions taken are discussed with tax authorities as appropriate. Advice would also be sought should a tax authority enquire into an aspect of the Group's tax returns.

4 Approach towards dealings with HMRC

We seek to maintain professional and open relationships with HMRC and other tax authorities that we deal with. Ark takes appropriate steps to demonstrate that it is a compliant business with effective tax management processes and controls.

Ark enjoys and encourages a transparent and constructive relationship with HMRC. The Group engages with HMRC on a real time basis and seeks to notify HMRC of areas of tax risk including any positions taken which the Group believes HMRC may disagree with. Ark considers applying for clearance under the relevant statutory provisions for significant transactions where this option is available and where this would provide additional certainty regarding the tax position. We engage openly and constructively with HM Revenue & Customs on matters relating to our tax affairs. Where necessary, we will seek formal or informal clearance from HMRC on uncertain tax positions insofar as they relate to our tax affairs. Ark aims to work with tax authorities in a timely and constructive manner to resolve disputes should they arise.