

The tax strategy is published for the information of the interested stakeholders and to ensure that the Aartee Group and its entities within UK also fulfils its responsibilities as set out in Part 2 of Schedule 19 FA 2016.

This strategy applies from the date of publication until it is superseded. References to 'UK taxation' are to the taxes and duties in the UK which include:

- All corporate income taxes
- Indirect Taxes (VAT , Stamp Duty Land Tax)
- Employment taxes (PAYE/National Insurance/ Construction Industry Scheme)
- Other applicable tax matters

Tax strategy and tax risk management

Our strategy is to comply with relevant regulations and laws in the jurisdictions in which we operate whilst minimising the tax burden for the Group. We seek to achieve this through a periodic review of internal controls, assessment of tax risk and accounting and engagement with our stakeholders including HMRC and other tax authorities, partners and customers. To guide us in this, we use and adhere to our tax principles, which are reviewed by the Board regularly in conjunction with the Group Head of Tax.

Tax planning

We believe that our Tax Function may engage in tax planning initiatives and make use of incentives promoted by government authorities. We believe that any tax planning needs to be in line with our commercial interests and due consideration is given to our reputation, brand and most importantly our corporate social responsibility.

Tax Risk and transparency

We are transparent about our approach to tax compliance, reporting and planning. Disclosures made are in accordance with the relevant domestic regulations and applicable reporting requirements. In order to maintain an acceptable low level of UK tax risk, the Group continually reviews and improves its procedures.

Relationship with tax authorities

Wherever we operate, we seek to establish and maintain an open and constructive dialogue with tax authorities and other government bodies, based on the disclosure of all relevant facts and circumstances. In this dialogue, we seek to provide clarity and establish certainty on all relevant local tax components in advance.