

AEGIS London Tax Strategy

The AEGIS London Tax Strategy comprises three key components:

1. Approach to tax management and planning

AEGIS London aims to:

- a. Meet the duty and responsibility to pay the right amount of tax in the right place at the right time;
- b. Comply with all applicable tax laws in every jurisdiction AEGIS London operates;
- c. Assess and claim tax reliefs and incentives where available.

Any tax planning that may be undertaken considers any tax reliefs and incentives available to AEGIS London that are in accordance with the legislation and related HMRC guidance. Professional tax advice is sought where applicable. AEGIS London does not undertake planning that is contrived or artificial.

2. Approach to tax risk management

Tax risk may arise from the interpretation of tax law or when making tax decisions on any non-standard and/or complex transactions. Tax risk is managed by AEGIS London as follows:

- a. Tax risks are identified, communicated and controlled in line with the overall AEGIS London risk management framework;
- b. Appropriate professional advice will be sought, when required;
- c. Engagement with external advisors on a regular basis to access technical updates, advance notice of changes to legislation, and industry best practice.

3. Engagement with tax authorities

AEGIS London maintains a transparent and co-operative relationship with HMRC. The aim is to conduct dealings with HMRC with honesty, integrity, respect and fairness. AEGIS London seeks to build a good relationship with its Customer Relationship Manager, and to respond to any queries in a timely and appropriate manner.

This tax strategy is approved, owned and overseen by the Board of Directors of AEGIS Managing Agency Ltd.