

ALTEN (UK) TAX TRANSPARENCY POLICY 2026 - 27

INTRODUCTION AND SCOPE

The UK companies within the ALTEN group, (together, the “UK Companies”), are committed to conducting their business responsibly and to complying with their UK tax obligations.

This policy applies to the UK Companies of the group.. It is published in accordance with section 161 and Schedule 19 to the Finance Act 2016 and addresses the UK Companies’ approach to tax risk management and governance, tax planning, the level of tax risk they are prepared to accept, and their dealings with HM Revenue & Customs (“HMRC”).

The UK Companies form part of the wider ALTEN group, whose ultimate parent company is ALTEN SA. The references to the ALTEN group in this document provide corporate context only. Responsibility for the UK Companies’ tax affairs, including decisions concerning UK tax policies and the application of this policy, rests with the appropriate local management and governance bodies of the UK Companies.

APPROACH TO UK TAX RISK MANAGEMENT AND GOVERNANCE

The UK Companies are committed to safeguarding their tax position through reliable financial data, appropriate documentation of tax positions and continuous improvement in the identification and management of UK tax risks.

The UK Companies form part of a large international group which, due to its size, complexity, the countries in which it operates and the customers and suppliers with which it engages, identifies and manages a wide range of risks. These include UK tax risk and uncertainty.

The UK Companies are committed to tax compliance and seek to ensure complete, timely and accurate tax filings in accordance with applicable UK tax laws and regulations.

Local management of each UK Company is responsible for ensuring that applicable tax legislation, internal guidelines and governance procedures are observed.

To support the UK Companies in meeting their obligations, the ALTEN group tax function, based in France, may provide assistance in relation to UK tax matters where needed and may share general tax policies, procedures and expertise. This support is advisory. Responsibility for UK tax matters and related decisions remains with the relevant UK Company and its local management.

All UK tax decisions are taken locally at an appropriate level of authority. Where required, group tax expertise may be supplemented by advice from local UK tax advisers.

The appropriate local governance bodies of the UK Companies have ultimate responsibility for managing UK tax risks and compliance, with responsibilities delegated locally as appropriate.

ATTITUDE TOWARDS TAX PLANNING AFFECTING UK TAXATION

The UK Companies are committed to conducting their affairs in accordance with applicable legal and regulatory obligations, including those applying in the UK. They seek to apply rigorously the UK tax rules in force and to pay the taxes for which they are liable in the UK.

The UK Companies adopt a responsible approach to taxation, based on effective tax management and compliance with applicable rules and regulations. They will not engage in artificial arrangements for the sole purpose of avoiding, deferring or reducing UK tax. Tax planning must comply with both the letter and the purpose of UK tax legislation, and transactions should produce a tax result that the relevant UK Company reasonably believes to be consistent with the intentions of Parliament.

Where available and appropriate to their business, the UK Companies seek to apply UK tax incentives and exemptions in the manner intended, taking external professional advice where needed.

Decisions affecting UK taxation are taken locally by the relevant UK Company, having regard to its own circumstances, commercial objectives, legal obligations and assessment of risk. Any assistance provided by the ALTEN group tax function is advisory and does not replace local review, approval or accountability.

LEVEL OF UK TAX RISK ACCEPTED

The UK Companies, like any businesses operating as part of a global group, are exposed to tax compliance risks. The UK Companies seek to identify and prevent these risks through their local compliance and risk management arrangements. However, such arrangements cannot rule out the possibility of tax risks occurring and having an impact on their business.

Accordingly, the UK Companies seek to maintain their reputation and image and to reduce the various UK tax risks to which they are exposed in the conduct and development of their activities.

The UK Companies look to manage UK tax risk in a similar way to other areas of operational risk across their business.

The UK Companies may draw on tax specialists, including the ALTEN group tax function where appropriate, to assist in assessing tax risks on a case-by-case basis. Where material uncertainty exists, local management may seek additional advice from external UK tax advisers in order to support its assessment of the relevant tax position. Decisions on UK tax matters remain the responsibility of the relevant UK Company.

The UK Companies will not knowingly adopt an interpretation of UK tax legislation that local management considers inconsistent with their approach to tax risk and their requirement to remain tax compliant.

APPROACH TO DEALINGS WITH HMRC

The UK Companies seek to maintain an open, professional and constructive relationship with HMRC. They aim to provide information that is accurate and complete, to respond to enquiries within applicable or agreed timescales, and to engage with HMRC where clarification is appropriate.

If the application of UK tax law is uncertain or open to interpretation, the relevant UK Company may seek advice from an external UK tax adviser and, where appropriate, discuss the matter with HMRC.

Where a difference of view arises, the UK Companies will seek to explain their position clearly and to resolve the matter through constructive engagement, while preserving their rights under applicable law.