

## CALLISONRTKL-UK LTD. TAX STRATEGY

Our UK Tax Strategy applies to the period ending 31 December 2018 and includes all companies controlled directly or indirectly by CallisonRTKL-UK Ltd.

The Strategy is based on the Global Tax Principles of Arcadis NV (CallisonRTKL's parent company), which can be found on the Arcadis NV website.

UK taxable profits are recognized in the UK in accordance with domestic and international tax rules and standards (such as OECD Guidelines). The "arm's length principle" applies.

CallisonRTKL-UK Ltd. complies with its statutory obligations, pays its tax on time and builds and maintains a good, honest and open working relationship with tax authorities. CallisonRTKL-UK Ltd. aims to comply with both the letter and spirit of UK law and works closely with external advisers to comply with all tax obligations.

CallisonRTKL-UK Ltd. has a strong control environment around tax accounting and monitors and manages its tax risks appropriately. Our approach to tax is reviewed regularly by our internal risk team as part of a wider control framework. CallisonRTKL-UK Ltd. makes tax-related disclosures in its published financial statements in accordance with relevant domestic regulations.

CallisonRTKL-UK Ltd. seeks to minimize UK tax risk wherever possible and aims to maintain a "low" risk rating through its relationship with HM Revenue & Customs. Specifically, CallisonRTKL-UK Ltd. does not seek to avoid tax through the use of secret jurisdictions or so-called "tax havens" without commercial substance.

The ultimate responsibility for UK tax compliance rests at UK board level with the Chief Financial Officer.