

# UK Tax Strategy

## Introduction

Infinigate Holding UK Limited, a limited company registered in England and Wales, is a wholly owned subsidiary of Infinigate Holding AG in Switzerland. This strategy applies to Infinigate Holding UK Limited and the entities listed in Appendix 1, collectively referred to as “Infinigate”.

The Infinigate Group is a value-add distributor, fully committed to sustainable, leading-edge cybersecurity solutions. Founded in 1996 in Switzerland, it has grown to incorporate the entire EMEA region, with offices in 30 countries and partners in more than 50. Our more than 1,200 dedicated employees, half of them with in-depth technical knowledge, are passionate about best-of-breed cybersecurity, secure network and secure cloud for Small and Medium-sized Businesses (SMB) and enterprise market segments, for on-premises and cloud-based IT infrastructure. The Infinigate Group relies on strong country organizations, which can adapt to the needs of their respective partners, Managed Security Service Providers (MSSPs) and vendors, by providing technical, marketing, sales and professional services.

Infinigate’s Code of Conduct and Ethics sets out what is expected and our approach to tax aligns with that.

## Approach to tax risk management

Complying with tax rules can be complex as the interpretation of legislation and case law may not always be clear-cut and may change over time. This may give rise to a tax risk.

Our ambition is to identify, assess and manage tax risks and account for them appropriately with the assistance of external advisors. We monitor this regularly to ensure effectiveness and update where necessary to ensure that tax risk is properly monitored.

## Attitude of business towards tax planning

We only undertake transactions which are commercially driven and are aligned with business activity. We do not utilize artificial or contrived tax planning arrangements.

Any tax planning is based on reasonable interpretations of applicable law and aims to support the business and reflect economic and commercial activity of the Group.

We rely on external advisors to ensure compliance with reporting obligations worldwide. Infinigate does not tolerate tax evasion, nor the facilitation of tax evasion, by anyone acting on the Group’s behalf.

## Level of risk the business is prepared to accept for UK taxation

We adopt a conservative approach to tax risk and aim to follow all UK tax laws and submit our tax returns accurately and on time.

We prepare and review all tax returns in full consultation with external advisors and liaise and share information with our parent company in order to comply with tax laws.

## **Relationship with HMRC**

We seek to develop an open and transparent relationship with tax authorities, including His Majesty's Revenue and Customs (HMRC), and to disclosing relevant information to enable tax authorities to carry out their review. Should any disputes with HMRC arise we cooperate wherever possible to resolve them.

This statement is intended to meet the requirements of section 19(4) and 22(2) Schedule 19 FA 2016 in its financial year ended 31 March 2023.

## **Appendix 1 List of all entities covered by this policy**

RPE Investments Limited

Nuvias Group Limited

Infinigate Cloud UK Limited

Ingleby (1977) Limited

Nuvias Networks Limited

Zycko Group Limited

Zycko Overseas Limited

Nuvias Global Services Limited

Wick Hill Group Limited

Guaranteed Results Limited

Nuvias (UK & Ireland) Limited

Cloud Distribution Limited

Infinigate UK Limited

Cloud Distribution Storage Limited