

UK Tax Strategy: Compliance with Schedule 19 Finance Act 2016

Avaya is a leading global provider of digital communications products, solutions and services including unified communications and contact centre platforms, applications and devices. Avaya's customer base is diverse including small and mid sized businesses, government agencies and large multinational companies.

Avaya is committed to high standards of corporate governance, transparency and responsibility in supporting the execution of our global business strategy. Our approach to tax aligns with these commitments.

The below applies to all UK entities for the year ended 30 September 2019, that are part of the Avaya Holdings Corporation group. This includes the following entities:

- Avaya UK Holdings Limited
- Avaya ECS Limited
- Avaya UK
- Ubiquity Software Corporation Limited
- Aurix Limited
- ESNA Technologies Limited (year ended 31 December 2019)
- Avaya Limited
- Avaya Capital Ireland
- Avaya International Holdings Limited

UK tax risk management and governance arrangements

We operate a tax control framework which focuses on having the right control environment, risk identification, effective channels of communication and monitoring of compliance with relevant legislation.

Overall responsibility for the tax control framework is with Avaya's Chief Financial Officer, supported by Avaya's Vice President of Taxes and the group's broader finance function.

We are committed to being compliant with tax legislation and our internal structure is set up to ensure:

- The Boards of Directors of all the UK companies understand the importance of tax compliance and how it is achieved,
- There is open and continued dialogue between the Boards of Directors of all the UK companies and those individuals responsible for the operation of our finance function, regarding the way tax risks are identified and managed, and
- The business maintains a positive view towards tax compliance and the importance of meeting our obligations.

Avaya does not accept any form of behaviour that facilitates the evasion of tax, whether in the UK or in any other jurisdiction. Avaya is committed to ensuring that it has reasonable procedures in place to prevent tax evasion by anyone acting on its behalf.

This approach aligns with our broader **Code of Conduct**, which applies to all directors and employees. This Code of Conduct covers a variety of topics, including conflicts of interest, confidentiality of information and compliance with applicable laws and regulations. The Code of Conduct is also available at our Investor Relations website located at investors.avaya.com.

Attitude towards UK tax risk and tax planning

Our approach is to observe all applicable laws, rules, regulations and reporting and disclosure requirements.

The potential impact of new tax laws is also evaluated to ensure compliance is maintained.

When entering into transactions or making changes to the business, we assess the tax risks and impacts and ensure that the business remains compliant with the relevant laws. We aim to ensure that all tax positions are based on sound commercial business activity.

Where there is uncertainty or complexity, we have relationships with professional advisers that allow us to seek expert advice on specialist areas of tax.

Relationship with HM Revenue and Customs (HMRC)

We seek to have a constructive and cooperative relationship with HMRC. This is built on timely tax compliance, including the filing of tax returns and submission of tax payments.

This document is published in June 2019 in compliance with the requirements of Section 161 and Paragraph 19(2) of Schedule 19 Finance Act 2016.