

Compliance with Schedule 19 Finance Act 2016

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 statements apply to all UK entities that are part of the Avaya Holdings Corporation group, including the following:

- Avaya UK Holdings Limited
- Avaya ECS Limited
- Avaya UK
- Ubiquity Software Corporation Limited
- Aurix Limited
- ESNA Technologies Limited
- Spectel (UK) Limited
- Network Alchemy Limited
- Mosaix Limited
- Rhetorex Europe Limited
- Octel Communications Limited
- Avaya Limited
- Octel Communications Services Limited
- Siper Systems UK 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.

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

- The Boards of Directors of the UK companies understand the importance of tax compliance and how it is achieved,
- There is a constant dialogue between the Boards of Directors of the UK companies and those individuals tasked with the operation of our finance function, regarding the way tax risks are managed, and
- The business portrays 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.

Attitude towards UK tax risk and tax planning

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

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 built on sound commercial business activity.

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

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 March 2018 in compliance with the requirements of Section 161 and Clause 19(2) of Schedule 19 Finance Act 2016.