



**AFL TELECOMMUNICATIONS HOLDINGS UK LIMITED  
and Subsidiary**

**AFL TELECOMMUNICATIONS UK LIMITED**

**UK Tax Strategy Statement**

**Introduction**

AFL Telecommunications Holdings UK Limited (“Holdings”) is a UK private limited company registered in England and Wales. The principal business activity of the Company is that of a holding company.

Holdings has one UK subsidiary, AFL Telecommunications UK Limited. AFL Telecommunications UK Limited (“AFLUK”) is a UK private limited company registered in England and Wales. The principal business activity of the Company is the development, assembly and sale of fibre optic components and data networking products. Holdings and AFLUK are collectively referred to as the “Company” for purposes of this UK Tax Strategy Statement.

The Board recognises the importance of proper tax compliance and is committed to fulfil the Company’s tax obligations in accordance with the UK tax law and practice. The Company’s commitment to compliance includes ensuring that the proper processes are in place to allow for the accurate calculation of tax liabilities, timely submission of returns and remittance of tax payments.

This statement sets forth the Company’s policy and approach to UK tax matters for the year ending March 31, 2024.

**Tax Risk Management and Governance**

The Company is committed to observing all applicable laws, rules, and regulations (collectively “legislation”) in meeting the Company’s UK tax compliance and reporting responsibilities.

The Board acknowledges that tax risks and uncertainties may arise in the interpretation of complex tax law and compliance obligations. The Company seeks to identify, evaluate, manage, and monitor these risks to ensure compliance with our legal obligations.

Day-to-day management for taxation is delegated to the Financial Controller, Europe and the internal finance function. The Company engages outside tax consultants for tax advice and guidance on tax matters should there be any uncertainty in the interpretation of tax legislation to ensure compliance and mitigate any potential tax risk.

Non-routine tax matters are brought to the Board’s attention on a timely basis to allow the Board to give guidance in line with this Tax Strategy as required.

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**Location**

AFL Telecommunications Holdings UK Limited  
Davy Avenue, Knowlhill, Milton Keynes,  
Buckinghamshire, United Kingdom, MK5 8HJ

**Contact**

Company Registration Number: 05985358  
VAT Number: GB806662818



### **Tax Planning**

The Company adopts a prudent approach to tax planning in structuring business activities. Consideration is given to relevant factors including tax law and legislation. The Company will avail itself of government tax saving opportunities where appropriate including relevant reliefs, claims and elections and will engage professional advisors to ensure the Company applies these savings in line with legislation.

Any tax planning undertaken will have economic substance. The Company has a zero-tolerance approach to tax evasion and the facilitation of tax evasion.

### **Relationship with HMRC**

The Company is committed to being open and transparent with HMRC on all UK tax affairs. The Company submits tax returns in accordance with statutory time limits and discloses all relevant facts in these submissions. Any inadvertent errors are fully disclosed and corrected at the earliest possible opportunity. The Company always seeks to develop and maintain a constructive and professional relationship with HMRC and should any disputes arise, would work to resolve these issues collaboratively.

*This statement is published on behalf of AFL Telecommunications Holdings UK Limited and is approved by its Board. It is intended to satisfy the statutory obligation under paragraphs 16 (2) and 25 of Schedule 19 Finance Act 2016.*

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