

TATA COMMUNICATIONS

About us

A part of the Tata Group, Tata Communications is a leading global communications technology player powering today's fast-growing digital economy. It simplifies complexity, enhance security and elevate digital experiences, empowering businesses to thrive in the digital-first era. Other facts about the company:

- 300 of the Fortune 500 companies are its customers
- Its's global network can be accessible from more than 190 countries and territories
- 35% of global internet traffic is routed on-net through it's global network

Headquartered in Mumbai India, it employs more than 11000 (permanent) employees across 40 countries. The company is listed on the Bombay Stock Exchange and the National Stock Exchange of India with gross revenue stood at \$ 2.63 billion in FY 26.

This document is regarded as complying with the duty under Paragraph 22(2) of Schedule 19 of the UK Finance Act 2016¹ for 31 March 2027 financial year end on behalf of Tata Communications (UK) Limited, Kaleyra UK Limited and Tata Communications Transformation Services Limited (UK Branch) within the Tata Communications group.

Our commitment towards tax

The Tata philosophy of management has always been, and is today more than ever, that corporate enterprises must be managed not merely in the interests of their owners, but equally of all government and non-government stakeholders including their employees, of the consumers of their products, of the local community and finally of the country as a whole.

We are committed to good corporate citizenship. We treat social development activities which benefit the communities in which we operate as an integral part of our business plan.

¹ <http://www.legislation.gov.uk/ukpga/2016/24/schedule/19>

We strive to provide an environment which is free from poverty and social exclusion. We believe that a fair and transparent tax system is necessary for combating these socio-economic problems.

Our approach to taxation aims to be consistent with our reputation for quality, integrity and social responsibility.

Tax approach

Our group's Code of Conduct ('Code') requires all employees to act in accordance with applicable professional standard with honesty and integrity, and conform to the highest moral and ethical standards, when representing the company. Their conduct is expected to be fair and transparent and be perceived as fair and transparent by relevant stakeholders also.

We are also cognizant with Corporate Criminal Offense ('CCO') policies and ensure strict adherence to the same.

Our tax policy and tax contribution

The Code requires us to comply with the laws of the countries in which we operate and any other laws which apply to us.

We ensure that we comply with our obligations to pay tax and make tax filings in accordance with our disclosure obligations in each relevant jurisdiction recognising the legitimate requirements of all stakeholders.

In addition to applicable taxes on income, we also pay numerous other types of taxes such as goods and service tax, property tax, value added tax, environment tax, local tax, customs duties, etc.

Monitoring and governing our tax policy

Our tax policy is monitored and governed by our Board of Directors which comprise eminent and highly experienced persons. All the tax compliances are submitted to the board for their review on quarterly basis.

The policy execution is backed with appropriate trainings and support from finance and operations team, whenever required. Relevance of our policies, need to recommend change(s) therein and procedures are continuously monitored and reviewed as a part of the internal audit function at reasonable periodicity.

Any substantial matters including financial planning, tax and risk management are reviewed and discussed by the Board.

Transparency in liaising with tax authorities and regulators

We closely work with relevant tax authorities and regulators to gain understanding and applicability of laws to interpret the same and evaluate past, current and future tax and regulatory risks continually. Through trade associations, and other forums we engage with these government authorities, policy makers and regulators in a constructive manner so as to improve the appropriateness and quality of the taxation regimes in which we operate.

We ensure that there are no wilful omissions or material misrepresentation that compromise the integrity of our records, internal or external communications and reports.

We do not impede, obstruct or improperly influence the conclusions of, or affect the integrity or availability of data or documents for any legitimate government review or investigation.

Our conduct precludes us from any activity that could be interpreted as mutual dependence/favour with any political body or person, and we do not offer or give any company funds or property or other resources as donations or other inappropriate inducement(s) to any specific revenue authority, political party, candidate or campaign.

Managing our tax risk

We do not engage into aggressive tax planning and we endeavour to limit tax risk by conducting ourselves in a fair and transparent manner. We aim for certainty on our tax positions by opting for alternate dispute resolution mechanisms such as advance tax rulings and pricing agreements with tax authorities, including bilateral/ multilateral resolutions. We are guided by reputed external advisors who have appropriate global experience and subject matter expertise.

Adopting international best practices

Keeping in mind our global structure and evolving tax regimes, we periodically review our tax policy in line with international best practices and believe in proactively examining the correctness thereof in light of the rapidly changing environment of our industry.