

NNR Global Logistics UK Limited Our UK tax strategy

NNR Global Logistics UK Limited is publishing this UK tax strategy statement pursuant to the requirements of the United Kingdom Finance Act 2016, Schedule 19, *Large Businesses: Tax Strategies and Sanctions*, paragraph 22(2). This statement is applicable to the tax strategy in the United Kingdom.

Our risk management and governance arrangements in relation to UK taxation

We take a serious approach to tax risk and its responsibilities and the company has a strict risk management structure.

The Finance Director of the company oversees tax risk management, including approval of policies, tax return filing and material tax matters. Management procedures and controls set down by our parent company Nishi-Nippon Railroad Co. Limited exist which set out decision-making procedures and reporting duties.

Our attitude towards Tax Planning

The company has an 'open door' policy regarding internal communications and deals with issues as and when they arise, consulting with external advisers where appropriate. External tax advisers are employed to provide assistance with Corporation Tax and Employment Tax matters.

The company does not undertake any transactions for tax planning reasons.

The level of risk in relation to UK taxation that we are prepared to accept

Our aim is to be transparent and compliant with tax legislation. The company does not define any acceptable level of tax risk, and exercises reasonable care and due diligence with a view to minimising potential UK tax risks with respect to tax compliance. We seek external tax advice on any risks that arise.

Our approach towards dealings with Her Majesty's Revenue and Customs

If any enquiry from HMRC were to arise, the company would endeavour to respond in a timely manner to any request for information. With advice from our tax advisers where necessary, the company would strive to have an open dialogue with HMRC as quickly and collaboratively as possible in order to resolve such enquiries.

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