



APi Group UK Holdco Limited – UK Tax Strategy

APi Group UK Holdco Limited ('APi UK') is the head of the UK sub-group of companies owned by immediate parent company APi Group Inc ('APi Group'). The ultimate parent is called APi Group Corporation.

The responsibility for tax governance and strategy lies with the APi Group Chief Financial Officer, with oversight of the Board and Audit Committee. Day to day responsibility for the management of APi UK tax is delegated to the APi UK Chief Financial Officer and APi UK Group Tax Director, with support from in house tax professionals based principally in the United States.

The APi UK Tax Strategy is based on APi Group's Purpose, Mission and Values that are applied consistently to all companies within the APi Group. Our Purpose of Building Great Leaders is our commitment to investing in leadership development at all levels of the organization which creates an empowered, entrepreneurial atmosphere that facilitates organizational sharing of knowledge and best practices and enables the development of cross-brand solutions and innovation. To make sure we're all working towards the same purpose and following the same rules, we follow APi Group's Code of Business Conduct and Ethics. The Code helps form the foundation of our culture, showing how to interact ethically, follow the law and our policies and above all give life to our values. Examples of our values include 'Honesty and Integrity' and 'Excellence, nothing less'. This means, amongst other things, we do not tolerate tax evasion by our employees or other parties associated and is our commitment to be world class in all that we do, including calculating and paying the right amount of tax at the right time.

The APi UK Tax Strategy is regularly reviewed and updated where necessary to reflect changes in the groups business and approach to taxation.

APi UK engages with external advisors when necessary to ensure compliance with applicable laws and regulations. However, responsibility for tax and decisions around tax remain with the Group Tax Director.

APi UK manages its UK tax obligations in compliance with applicable laws and regulations and in accordance with the company's core values and principles. The company adopts what we believe to be a conservative approach to tax planning and risk, and only engage in planning activities that support genuine commercial activities and are consistent with the intention of Parliament and HMRC. Where uncertainty exists, external counsel is obtained. To that end, APi UK maintains an open and co-operative relationship with HMRC, particularly with its Customer Relationship Manager regarding meeting its statutory and legislative tax filing requirements. This includes, where appropriate, regular, open dialogue on tax issues and future developments relating to the business.

This statement has been approved by senior management and the APi UK Group Chief Financial Officer.

The publication of this statement is regarded as satisfying the statutory obligation, for the current financial year ended 31 December 2023, under paragraph 19(2) and 22(2), Schedule 19, Finance Act 2016 for APi UK.