

Dar Al-Handasah Limited Consultants Shair and Partners Holdings Ltd (the "Company") is the ultimate parent company for the Dar group of companies (the "Dar Group"). Dar Group is a privately owned international professional services firm, underpinned by specialist brands, dedicated to the planning, design, engineering and project management of facilities, installations and structures that contribute to the sustainable advance of communities worldwide.

Dar Group complies with tax law and practices in the UK and all of the territories in which it operates. We regard compliance to mean paying the right amount of tax in the right place at the right time; disclosing all relevant facts and circumstances to the tax authorities; claiming reliefs and incentives where available and operating in line with the commitments of this strategy.

Dar Group regards the publication of the following strategy statement as satisfying the UK statutory obligation under Para 16(2), Schedule 19, Finance Act 2016 for the UK subsidiary groups and qualifying UK companies identified below:

UK subsidiary groups

- Currie & Brown International Ltd and its UK subsidiaries
- Sweet Group Ltd and its UK subsidiaries
- Perkins+Will UK, Ltd and its UK subsidiaries including:
 - Portland Design Associates Ltd
- Dar Al-Handasah (UK) Ltd, and its UK subsidiaries including:
 - The Penspen Group Ltd and its UK subsidiaries
 - Dar Al-Handasah Project Finance Holdings Ltd and its UK subsidiaries
 - IPA Advisory Limited and its UK subsidiary

Other UK qualifying companies

- Dar Plus Ltd
- Dar 150 Holborn Development Ltd
- Maffeis Engineering (UK) Ltd
- Landrum & Brown UK Ltd
- Elementa Consulting Ltd

Attitude toward tax planning

When structuring our commercial activities we consider, among other factors, the tax laws of the countries in which we operate. Our objectives are to maximise shareholder value, whilst maintaining our reputation as a responsible taxpayer. Any tax planning is underpinned by commercial and economic substance as well as having regard to the potential impact on our reputation and broader goals. All planning undertaken is therefore done for commercially justifiable reasons and we do not enter into planning that is contrived or artificial.

Where tax legislation is not clear-cut, or new changes are introduced, we seek external advice, where appropriate, in order to support any positions taken. This enables us to ensure that we remain compliant with our obligations globally and that our tax risk is kept within acceptable levels.

Level of tax risk accepted

Given the scale and diversity of our business and the volume of global tax obligations, risks inevitably arise in relation to the interpretation of tax legislation and the nature of our compliance arrangements. We seek to identify, evaluate, manage and monitor these risks. Where there is significant uncertainty or complexity, as noted above,

external advice may be sought. Any positions taken in this respect are therefore considered to be supportable both legally and commercially.

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Approach to dealing with tax authorities

We engage with tax authorities, including H M Revenue & Customs (HMRC), with honesty, integrity, respect and fairness and in the spirit of co-operative compliance.

We maintain an open dialogue with HMRC and other authorities, and seek to resolve any uncertainties as they arise through discussions and requesting appropriate clearances.

In the event that we disagree with a ruling or decision of a tax authority, we first seek to reach a consensus with the relevant tax authority and resolve any disputed matters through proactive and transparent discussion and negotiation. However, we are prepared to litigate where we disagree with a ruling or decision of a tax authority.

Approach to risk management and governance arrangements

We take an approach to risk management which is measured and proportionate in order to minimise potential non-compliance and reputational risk to the business.

We proactively seek to identify, monitor and escalate potential risks as they may arise and to ensure that tax reporting and other obligations are met in the jurisdictions in which we operate.

This strategy has been approved and adopted by the Board of Directors of the Company on 19 December 2017.