



ALORICA GLOBAL, INC AND SUBSIDIARES

COMPANY OVERVIEW

Alorica Global, Inc. and its subsidiaries (collectively, the “Company”) provide global Business Process Outsourcing (“BPO”) digital solutions to their clients. BPO is a strategy for companies to achieve high performance while controlling costs and enabling scalability, collaboration, and transparency. The Company assists clients by providing customer care services such as front and back-office customer service, product and technical support, help desk support, and chat and email programs; and financial care services such as first-party collection services that provide a customized approach to contacting client customers to remind them of their obligation to pay their accounts. Additionally, the Company provides third-party accounts receivable collection services outside of the United States, as well as loan servicing, credit services, fulfillment services for third-party retailers and services third-party customer warranties at its logistics centers.

The Company has more than 100,000 employees in over 80 locations across 21 countries around the globe, serving many of the Fortune 500. Alorica has deep domain expertise across all vertical communications, financial services, healthcare, retail and technology.

UNITED KINGDOM TAX STRATEGY

Alorica UK Limited, is a member of the Alorica Global Group and is a subsidiary of Alorica Global, Inc. Alorica UK Limited is a private company, limited by shares, and is domiciled in England and Wales. In accordance with the requirements of paragraph 22(2) of Schedule 19 of the UK Finance Act 2016 the Alorica Global Tax Group is publishing the tax strategy report on behalf of Alorica UK Limited for the year ended 31 December 2023.

The Alorica Global Tax Group’s tax strategy for Alorica UK Limited’s (the “Company”) tax strategy provides commentary with respect to the following:

- The Company’s approach to risk management and governance arrangements in relation to UK tax,
- The Company’s attitude towards tax planning,
- The level of risk the Company is prepared to accept for UK taxation; and
- The Company’s approach toward the dealings with HMRC

MANAGEMENT OF TAX RISK

Alorica’s Board of Directors and the Executive Leadership Team approve Alorica’s overall global tax strategy developed by the Senior Vice President – Global Tax. Through the oversight of the Senior Vice President – Global Tax, the Alorica Global Tax Group identifies, assesses and responds to Alorica UK’s tax risks to mitigate the impact on the Company. When an Alorica UK tax risk is identified, the Senior Vice President – Global Tax may engage outside tax advisors to manage such risk and obtain expert advice.

The Alorica Global Tax Group does not accept any form of behavior that facilitates the evasion of UK taxes by their employees or outside tax advisors. The Company is committed to make sure that it has reasonable procedures in place at all times to prevent tax evasion by anyone acting on its behalf.



ATTITUDE TOWARDS TAX PLANNING

The Company recognizes it has a responsibility to comply with its tax filings, tax reportings, tax payment obligations, and relevant disclosures for all UK taxes. The Company is not involved in any aggressive UK tax planning and does not tolerate tax evasion, nor does it tolerate the facilitation of tax evasion by any person(s) acting on the behalf of the company.

LEVEL OF RISK THAT THE COMPANY IS PREPARED TO ACCEPT IN RELATION TO UK TAX

The Company maintains a conservative approach to tax and is prepared to accept a low level of risk in respect of UK taxation matters. Where there is significant uncertainty or complexity in relation to a risk, external advice is sought. The Company engages with our UK tax advisors and the appropriate UK tax authorities to disclose and resolve issues, risks and uncertain tax positions by obtaining tax rulings.

APPROACH TOWARDS DEALINGS WITH HMRC

The Company engages with the HMRC with honesty, fairness, and respect. The Company always aims to ensure that the UK tax returns are timely filed and includes full disclosure where appropriate with supported evidence.

The Company's only presence in the United Kingdom is Alorica UK Limited.

This tax strategy applies from the date of publication and will be reviewed annually. The strategy covers the Company's approach to all UK taxes.

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