

Company Disclosure on its Website

Risk Management

The Adler & Allan Group (the “Group”) believes that a responsible tax approach is an integral aspect of sustainable business. The Chief Financial Officer (“CFO”) and team are tasked with managing and controlling the tax function and related risks. The team possesses sufficient insights into the business and tax rules. It also has systems and controls in place to adequately assess and manage any such risks, and employs outside specialists to supplement its own personnel, as needed.

The Group is committed to acting in accordance with applicable tax laws and regulations, and to comply, filing tax returns and any necessary tax disclosures in accordance with applicable laws, regulations, and other authoritative guidance.

Attitude towards tax planning and level of risk

The Group’s approach is to undertake tax planning supported by applicable law, rules and regulations, guidance from the government tax authorities, and/or judicial or other governmental decisions. The Group may claim properly available incentives, allowances, credits, exemptions, or other reliefs granted by governments, where it is beneficial to do so.

The Group attempts to manage its total tax liability within the framework of any legislative relief and refrains from taking aggressive stances in its interpretation of the applicable relief.

Relationship with tax authorities

The Group seeks an open and constructive dialogue with the tax authorities in the jurisdictions in which it operates.