BearingPoint

Our Approach to Tax

BearingPoint UK

Year ended 31 December 2025

BearingPoint UK. Year ended 31 December 2025.
Prepared in accordance with the requirements of Schedule 19, Finance Act 2016.

Introduction

Our Approach to Tax is driven by our Purpose ‘together we are more than business’. As a firm, and as individuals, our long-term growth is rooted in a shared purpose that extends beyond financial performance alone. Much more than a statement, our purpose is our strategic North Star, and a constant guide and reference point for every decision and action we take. It helps us to understand (and explain) not only how we do things, but why.

Putting our Purpose into action, our approach to tax is centered around the following principles:

- Aligning business and tax with integrity: We are committed to making financial contributions by paying taxes in the countries where we conduct our business, under all relevant laws and regulations. We adhere to the principle that tax follows business, ensuring that our business structures are driven solely by commercial and economic purposes. Our tax function is designed to support our business activities. We do not engage in tax-driven structures or transactions with tax havens and follow the arm’s length principle in our intragroup transactions.
- Commitment to tax compliance: We are fully dedicated to complying with the relevant tax laws and regulations in all jurisdictions where we operate.
- Building transparent relationships with tax authorities: We are committed to building transparent, cooperative and open relationships with tax authorities. Through clear communication and mutual respect, we aim to ensure compliance in all taxrelated matters.

Tax Governance

We adhere to the principle that tax follows business, ensuring that our business structures are driven solely by commercial and economic purposes. In this respect, we do not engage in any tax-driven structures for the purpose of tax avoidance in the UK or in any other countries.

Our Global Tax Director and Head of Tax reports directly to BearingPoint's Chief Financial Officer and is member of the Board of Directors of BearingPoint Holding BV. The main objective of the Global Tax team is that all subsidiaries of BearingPoint Holding BV are tax compliant. It advises BearingPoint's global management team on tax-related topics, including tax legislative and regulatory developments. Furthermore, it is responsible for mitigating tax risks within the BearingPoint Group as well as managing cross-border tax topics. The Global Tax team follows the OECD transfer pricing guidelines and ensures that intragroup transactions comply with the arm's length principle.
The local UK Finance team handles all taxes affecting the UK subsidiaries of BearingPoint Holding BV, including payroll taxes. The local team is supported by external tax consultancy firms in the UK, which provide tax advice and qualified support as needed. The Global Tax team collaborates closely with the local UK team and interacts with UK leadership to ensure that tax decisions are informed and that any tax risks are appropriately managed and documented. In general, BearingPoint takes a conservative approach to tax decisions, prioritizing compliance with all applicable tax laws and regulations.

Relationship with HMRC
As already outlined in our tax principles, we are committed to building transparent, cooperative and open relationships with tax authorities, including HMRC. In this respect, we are committed to submit accurate tax computations and returns in a timely manner as well as in compliance with all relevant tax laws and regulations. We are dedicated to responding to all HMRC correspondences within the specified timeframe and in a transparent as well as cooperative manner

Overview of UK entities
The following subsidiaries of BearingPoint Holding BV's are resident in the UK:

- BearingPoint Limited
- Arcwide UK & I Limited

About BearingPoint
BearingPoint is an independent management and technology consultancy with European roots and a global reach. The company operates in three business units: Consulting, Products, and Capital. Consulting covers the advisory business with a clear focus on selected business areas. Products provides IP-driven digital assets and managed services for business-critical processes. Capital delivers M&A and transaction services.

BearingPoint's clients include many of the world's leading companies and organizations. The firm has a global consulting network with more than 10,000 people and supports clients in over 70 countries, engaging with them to achieve measurable and sustainable success.

BearingPoint is a certified B Corporation, meeting high standards of social and environmental impact.

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