

West End Farm (Comm.) PV CIC, West End Farm PV Ltd, High Leas PV Ltd, Woodhouse Farm Solar PV, Pobail CIC, Alcor LSPV Ltd. and PFA Neptune Holding (UK) Limited – hereafter referred to as ‘the companies’ have adopted PFA Group’s tax policy and have also adopted the following appendix:

### 1. Approach to risk management

Implementation of procedures and controls designed to ensure that tax risks are identified and managed in a proper way.

Coordination of the overall view of tax-related activities and issues as part of the PFA Group. For Danish tax issues, it is done through an internal Tax Steering Committee, with the purpose of securing the implementation of new regulation and changes within the tax area in a timely and effective manner.

A substantial part of the UK tax compliance is outsourced to reputable accounting and law firms with local expertise.

### 2. Approach to tax planning

The companies have no intentions of contributing to any illegalities and dissociates from tax fraud and tax evasion. This approach concerns the companies’ own activities as well as the activities of our collaborators.

The companies expect that the corporations in which we invest comply with the tax legislation in the countries in which they operate.

Any illegal actions are not tolerated. If the companies become aware of offences, the companies will consequently take action and coordinate with the PFA Group.

### 3. Approach to tax risks

The companies will, as part of PFA Group, implement new rules in respect of responsible business practices, responsible interpretation and application of the rules.

This includes the expectation of all our collaborators and the companies in which we invest operating in accordance with applicable tax legislation and practice.

### 4. Approach to working with tax authorities

The companies are transparent and seek a proactive, open and cooperative relationship with the tax authorities.

The companies seek to withhold and report to the tax authorities in a correct and timely manner.



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