1. Policy Statement

It is our policy to conduct business across the Inmarsat group in an honest and ethical manner. We take a zero tolerance approach to facilitation of tax evasion, whether under UK law or under the law of any foreign country. We are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate, and implementing and enforcing effective systems to counter tax evasion facilitation.

Through this policy, which is fully endorsed and supported by the Inmarsat Board of Directors, we set out our responsibilities in observing and upholding our position on tax evasion facilitation; and to provide information and guidance to everyone associated with us, including our employees and third parties, on how to deal with any tax evasion facilitation issues, should they arise when carrying out any activity on behalf of Inmarsat.

2. Who is covered by this Policy

This policy applies to Inmarsat employees globally, and third parties that are in contact with Inmarsat during the course of any business matter, either working for or on behalf of the Inmarsat Group.

3. Basics

Under the Criminal Finances Act 2017, a separate criminal offence is automatically committed by a corporate entity or partnership where the tax evasion is facilitated by a person acting in the capacity of an “associated person” to that body. For the offence to be committed, the associated person must deliberately and dishonestly take action to facilitate the tax evasion by the company. If the associated person accidentally, ignorantly, or negligently facilitates the tax evasion, then the offence will not have been committed. The company does not have to have deliberately or dishonestly facilitated the tax evasion itself; the fact that the associated person has done so creates the liability for the company.

Tax evasion is not the same as tax avoidance or tax planning. Tax evasion involves deliberate and dishonest conduct. Tax avoidance is not illegal and involves taking steps, within the law, to minimise tax payable (or maximise tax reliefs).

In this policy, all references to tax include national insurance contributions (and their equivalents in any non-UK jurisdiction).

For the purposes of this policy:
> **Tax evasion** means the offence of cheating the public revenue or fraudulently evading UK tax, and is a criminal offence. The offence requires an element of fraud, which means there must be deliberate action, or omission with dishonest intent;

> **Foreign tax evasion** means evading tax in a foreign country, provided that conduct is an offence in that country and would be a criminal offence if committed in the UK. As with tax evasion, the element of fraud means there must be deliberate action, or omission with dishonest intent; and

> **Tax evasion facilitation** means being knowingly concerned in, or taking steps with a view to, the fraudulent evasion of tax (whether UK tax or tax in a foreign country) by another person, or aiding, abetting, counselling or procuring the commission of that offence. Tax evasion facilitation is a criminal offence, where it is done deliberately and dishonestly.

### 4. Principles and Requirements

Inmarsat takes a zero-tolerance approach to tax evasion facilitation. The Policy requires that our employees and third parties apply the following:

#### 4.1. What You Must Not Do

It is not acceptable for you (or someone on your behalf) to:

> Engage in any form of facilitating tax evasion or foreign tax evasion;

> Aid, abet, counsel or procure the commission of a tax evasion offence or foreign tax evasion offence by another person;

> Fail to promptly report any request or demand from any third party to facilitate the fraudulent evasion of tax (whether UK tax or tax in a foreign country), or any suspected fraudulent evasion of tax (whether UK tax or tax in a foreign country) by another person, in accordance with this policy;

> Engage in any other activity that might lead to a breach of this policy; or

> Threaten or retaliate against another individual who has refused to commit a tax evasion offence or a foreign tax evasion offence or who has raised concerns under this policy.

#### 4.2. Your Responsibilities

You must ensure that you read, understand and comply with this policy.

> The prevention, detection and reporting of tax evasion and foreign tax evasion are the responsibility of all those working for us or under our control. You are required to avoid any activity that might lead to, or suggest, a breach of this policy.

> You are encouraged to raise concerns about any issue or suspicion of tax evasion or foreign tax evasion at the earliest possible stage.

> If you become aware of any fraudulent evasion of tax (whether UK tax or tax in a foreign country) by another person in the course of your work, or you are asked to assist another person in their fraudulent evasion of tax (whether directly or indirectly), or if you believe or suspect that any fraudulent evasion of tax has occurred or may occur, whether in respect to UK tax or tax in a foreign country, you must notify your line manager or the
compliance team on anticorruption@inmarsat.com OR report it in accordance with our Whistleblowing Policy as soon as possible.

> If you are unsure about whether a particular act constitutes tax evasion or foreign tax evasion, raise it with your line manager or the compliance team on anticorruption@inmarsat.com OR report it in accordance with our Whistleblowing Policy as soon as possible. You should note that the corporate offence is only committed where you deliberately and dishonestly take action to facilitate the tax evasion or foreign tax evasion. If you do not take any such action, then the offence will not be committed. However, a deliberate failure to report suspected tax evasion or foreign tax evasion, or "turning a blind eye" to suspicious activity could amount to criminal facilitation of tax evasion.

The Senior Manager, Corporate Compliance for Inmarsat PLC is Lindy Davies-Myatt. Members of the compliance team and legal teams can be contacted for any anti-facilitation of tax evasion queries. This statement is a summary of some of the key elements of our anti-facilitation of tax evasion policy Document Change Control

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