

## **GAHC3 UK SENIOR CARE HOLDING LTD.**

### **TAX PRINCIPLES**

1. The Board of Directors for GAHC3 UK Senior Care Holding Ltd. approves the governance framework for GAHC3 UK Senior Care Holding Ltd. Tax risks are evaluated internally by the tax department as part of this framework and are escalated to the Board of Directors when appropriate.
2. GAHC3 UK Senior Care Holding Ltd. works to ensure that any tax planning is suitable and in line with its business activities. In certain circumstances where it is appropriate and responsible, GAHC3 UK Senior Care Holding Ltd. will take conservative steps to reduce its tax liabilities. Any available allowances, deductions, incentives, reliefs, credits and exemptions will be claimed whenever it is beneficial and lawful to do so.
3. GAHC3 UK Senior Care Holding Ltd. is risk averse relative to tax matters, and assesses tax risks and decisions while keeping in mind the company's reputation, integrity, and status as a subsidiary of a publicly registered Real Estate Investment Trust in the United States.
4. GAHC3 UK Senior Care Holding Ltd. corresponds with all appropriate tax authorities in all relevant jurisdictions in a timely and transparent fashion. All disclosure and clearance requirements will be followed.