

UK Supplement to Emirates Group Tax Strategy

This document has been published in accordance with Schedule 19 of Finance Act 2016 as it applies to UK companies that are members of the dnata, dnata World Travel and Emirates Groups (together “Emirates Group”). It has been prepared to support the adoption of the Emirates Group’s Tax Strategy by:

1. UK subgroups of the Emirates Group; and their UK subsidiaries.
2. UK qualifying companies that are part of the Emirates Group.
3. UK permanent establishments of the Emirates Group.

(Together referred to as “Emirates Group UK Companies” and listed below).

This strategy was published during the financial year ending on 31 March 2026. Under instruction of each of their Boards which have reviewed the Emirates Group Tax Strategy (which is set out [here](#)), the Emirates Group UK Companies have committed to conducting their tax affairs in line with this strategy.

In particular, as regards specific commentary concerning Finance Act 2016 obligations:

1. Each Emirates Group UK Company is committed to ensuring that it has in place a tax risk management framework summarising the material tax risks within its business, allocating the management of that risk to individuals within its business, and documenting how these risks are to be managed.
2. Each Emirates Group UK Company acknowledges the Group’s aim for a low tax risk profile and will continue to try to prevent and reduce significant tax risks.
3. None of the Emirates Group UK Companies will enter into intercompany transactions or artificial structures with the main or principal purpose of reducing taxes.
4. Each Emirates Group UK Company will engage with HMRC in a transparent and open manner, and provide information to HMRC as soon as reasonably possible.

The Emirates Group UK Companies that have adopted this tax strategy are listed below:

Emirates Group UK qualifying subgroups:

- *Airport Operations:* dnata Aviation Services Ltd. UK subsidiaries: dnata Ltd, Airport Bureau Systems Ltd.
- *Catering:* dnata Catering Services Ltd. UK subsidiaries: Alpha Flight Group Ltd, En Route International Ltd, dnata Catering UK Ltd, Alpha Flight UK Ltd (dissolved during the period).
- *dnata Travel:* dnata Travel Holdings UK Ltd. UK subsidiaries: Gold Medal Travel Group Ltd, Travel 2 Ltd (in liquidation), Travelbag Ltd, Travel Republic Ltd, BD4Travel Ltd (dissolved during the period).
- *Imagine Cruising:* Imagine Enterprises Ltd. UK subsidiaries: Imagine Cruising Ltd, Imagine Transport Ltd, Imagine Holidays Ltd.

Emirates Group UK qualifying companies:

- Emirates Holidays (U.K.) Ltd
- Emirates Airline Ltd
- Travel Partners (London) Ltd

Emirates Group UK permanent establishments:

- Emirates – UK branch