



UK Acquisitions No. 6 Limited - Tax Strategy

UK Acquisitions No. 6 Limited regards the publication of its sub group's tax strategy, as set out below, as complying with its duty under paragraph 19(2) Schedule 19 Finance Act 2016.

The sub group is part of Universal Health Services Inc. (UHS), the largest provider of behavioural health care in the United States of America.

The strategy has been published in accordance with paragraph 19 (4) Schedule 19 Finance Act 2016 by Cygnnet Health Care Limited as this company is the main operating company of the sub group and the name by which the operations are most known by in the UK.

The strategy is effective from 1 January 2026 in respect of the accounting period ending 31 December 2026 until superseded.

The sub group operates under the name Cygnnet. Cygnnet operates 162 sites and Cygnnet operates 3,299 beds. The services Cygnnet provides include PICU/Acute, Secure, Personality Disorder, Learning Disabilities, Autism Spectrum Disorder and Eating Disorder Services. The main aim within our mental health rehabilitation and recovery services is to make a positive difference to the lives of our service users by building essential community links and strategies that support re-integration into the wider community through working in partnership with each individual. Cygnnet operates throughout the UK and is a recognised specialist provider by the NHS throughout England and Wales.

Reference to 'our' and 'we' is to all entities listed below.

Management of UK tax risks

The Board of Directors of UK Acquisitions No. 6 Limited ("Board") is responsible for the sub group's tax strategy and they have delegated its implementation to the Chief Financial Officer who is supported by the UHS tax group and members of his U.K. finance team including the Head of Tax with corporate tax and payroll tax expertise.

Tax risks are escalated to the Board and the Head of Tax in the US as part of this governance framework.

The sub group has put in place internal policies and procedures in order to manage its tax risk e.g. the sub group is fully compliant with its Senior Accounting Officer requirements and advice is sought from external professional tax advisors, where appropriate to ensure this is achieved.

Attitude to UK Tax Planning

We plan our affairs in accordance with our commercial objectives, as such we only engage in tax planning when it is aligned to our business and commercial strategy.

Any tax planning has and will always include significant contribution from the Board, the US tax group as well as external advisers.



Our objective is to minimize all tax risk and fully comply with our legal obligations. We actively identify, assess and manage tax risks, for example, in the past year we have taken steps to ensure we are compliant with the Criminal Finances Act 2017. The Board regards taxation as an integral component of the overall business and financial risk that Cygnnet operates in. We consider tax risk not just in terms of financial matters, but also in terms of our relations with our customers, suppliers and regulatory bodies.

Working with HMRC

We seek to maintain an open positive relationship with tax authorities that are relevant to our business. As our business is predominantly UK based our relationship is mainly with HMRC.

Our relationship with HMRC is primarily focused on properly calculating tax liabilities as well as timely submissions of tax returns and tax payments.

We are committed to full compliance with all statutory obligations and full disclosure to tax authorities. We aim to file all our tax returns on or before the due date and pay all our tax liabilities on time, such as, *inter alia*:. Income Tax, Corporation Tax, PAYE/NIC, Stamp Duty Land Tax and VAT.

We do not have a Customer Relationship Manager appointed by HMRC to look after our UK tax affairs.

List of entities covered by this Tax Strategy:

- Cygnnet 2002 Limited
- Cygnnet Health Care Limited
- Cygnnet Health Developments Limited
- Cygnnet Health Properties Limited
- Cygnnet Health UK Limited
- Cygnnet Hospitals Holdings Limited
- Cygnnet Inter-Holdings Limited
- Cygnnet NW Limited
- Cygnnet Propco Holdco II Limited
- Cygnnet Propco Holdco Limited
- Cygnnet Propco II Limited
- Cygnnet Propco Limited
- Cygnnet Surrey Limited
- UK Acquisitions No. 6 Limited
- Caireach Limited
- CAS Healthcare Properties Limited
- Cygnnet Aspirations Developments Limited
- CAS Aspirations Properties Limited
- Cygnnet Behavioural Health Limited
- Cygnnet Care Services Limited
- Cygnnet Clifton Limited
- Cygnnet Learning Disabilities Limited
- Cygnnet Learning Disabilities Midlands Limited
- CAS St Paul's Limited
- Everycorner Limited



- Isand (Domiciliary Care) Limited
- Isand Limited
- Relativeto Limited
- Short Ground Limited
- Cygnnet (DH) Limited
- Cygnnet (OE) Limited
- Speeds Healthcare Limited
- Cygnnet Newton House Limited
- Rosebery Holdings Limited
- Woodrowe Healthcare Limited
- Carehab Investments Limited
- Dunview Limited
- Stones Holdings Limited
- Stepping Stones Resettlement unit Limited
- Pfera Hall Limited