

## **Voya Investment Management LLC – UK Tax Strategy**

This document describes the tax strategy of Voya Investment Management LLC's ("VIM Holdings") direct and indirectly owned UK subsidiaries. VIM Holdings, a US partnership, owns the following UK subsidiaries ("Group"): Voya Investment Management (UK) Limited, Voya Investment Management Services (UK), Pomona Europe Advisors Limited, and Pomona Europe Limited. This policy applies to each of the entities contained in the Group.

The Group is part of Voya Financial, Inc and subsidiaries (Voya), which is a Multi-National Enterprise that meets the OECD's 'Country-by-Country Reporting' framework. As such, the Group is required to publish its tax strategy. This document meets the standards included in Schedule 19 of Finance Act 2016.

### **Commitment to Compliance**

The Group is a responsible taxpayer and is committed to complying with tax laws and practice in the UK and any other country in which we operate. Our corporate responsibility is to timely pay the appropriate amount of tax to the correct jurisdiction, with full disclosures of the relevant facts and circumstances to the tax authorities. We do this while recognizing we also have a responsibility to protect shareholder value by controlling and managing our tax liabilities. Where appropriate, we work closely with external advisors to adhere to our tax compliance requirements.

### **Tax Risk and Effective Risk Management**

The Group's internal controls and compliance procedures contribute to the minimization of tax risk. Our risk management utilizes advice and judgement obtained both from in-house expertise and external UK based specialists in order to minimize the risk of errors. These processes and procedures are owned by the Voya head of tax located in the United States.

### **Attitude toward Tax Planning**

The Group takes a measured approach to tax planning with the view of maximizing value on a sustainable basis. The Group considers many factors, including the tax laws of the countries where we do business. Any tax planning that is undertaken will have economic substance and will have full consideration of the potential impact on our company's reputation and broader goals.

The Group does not seek to perform tax planning in a manner that lacks commercial or economic substance for which the main purpose is the avoidance of tax.

### **Relationships With Tax Authorities**

The Group is committed to always acting with integrity and maintaining openness and transparency in dealing with tax authorities and aims to respond to any queries from taxing authorities in a timely manner. The Group will engage with HMRC with honesty, integrity, respect, and fairness.