Introduction

Just Energy is a leading consumer company focused on essential needs, including electricity and natural gas commodities; health and well-being, such as water quality and filtration devices; and utility conservation, bringing energy efficient solutions and renewable energy options to consumers. Currently operating in the United States, Canada, the United Kingdom, Germany, Ireland and Japan, Just Energy serves residential and commercial customers. Just Energy is the parent company of Amigo Energy, EdgePower Inc., Filter Group Inc., Green Star Energy, Hudson Energy, Interactive Energy Group, Just Energy Advanced Solutions, Tara Energy, and Terrapass. The UK business is operated under the Green Star Energy and Hudson Energy brands through UK affiliates of Just Energy since 2013.

Pursuant to paragraphs S 22(2) of Schedule 19 and S 19(2), Finance Act 2016, Just Energy sets out its tax strategy in this document. This strategy covers all taxes and has been followed by the UK affiliates of Just Energy and will apply for the year ending 31 March 2019.
This tax strategy is adhered to by the global Just Energy consolidated group.

The following document has been prepared to comply with the UK Tax Strategy documentation requirements prescribed by HMRC for the following legal entities:

- Hudson Energy Holdings UK Limited
- Hudson Energy Supply UK Limited
- Just Energy (U.K.) Limited
Our tax policy
Just Energy’s tax risk management forms an integrated part of the group risk management processes. Our tax strategy is to manage tax risks and tax costs in a manner consistent with shareholders’ long term interest, taking into account both economic and reputational factors. Tax structuring and planning are driven by our strategic objectives and business activities and aligned with functions performed, risks assumed and assets deployed. Tax decisions are made within the board approved decision support framework.

The Tax Function strives to be:

- Trusted tax advisor to support strategic decisions of UK affiliates
- Reliable business partner to support UK operations
- Efficient and effective regulatory compliance operator to comply with UK and OECD laws and regulations
**Our governance framework**

**High Level Description of Roles and Responsibilities & Levels of Oversight of Our Business’s Board and its Involvement**

- **Audit Committee**
- **Chief Financial Officer**
- **UK Finance Director**
- **SVP Finance**
- **UK Affiliates’ Board of Directors**
- **External Advisors**
- **Tax Function**

**Board level:** Boards are to be satisfied that (1) appropriate systems and internal controls are in place to ensure compliance with legislation and ethical requirements. (2) effective systems are implemented to ensure risk identification.

**Finance Executive Management:** Accountable for data integrity including historical, current as well as future oriented information.

**Tax:** Accountable for the management of UK affiliates’ tax affairs within the board approved tax policies and achieve goals set by the executive management for the tax function. UK tax advisors are engaged as required.
How we manage our business’s tax risk
Just Energy’s tax risks encompass the possible failures in (1) identifying, understanding and complying with UK tax laws and regulations relevant to our growing business transactions and strategic initiatives; (2) continuously monitoring of the full compliance with our legal obligations and (3) accurately interpreting the evolving UK tax laws and regulations.

Information on the systems and controls in place to manage tax risk
By recognising the potential tax risks, Just Energy ensures proper and constant communication between tax and the business, active management of tax compliance obligations with the assistance of UK tax advisors, and frequent engagement of the UK tax professionals for tax advice and tax education.

Just Energy aligns its tax planning with the business activities and strategic initiatives. Professional advice is sought from independent reputable firms to assess tax implications and tax risks. Recommendations are provided to the Audit Committee for final decision before implementation.
Information on the systems and controls in place to manage tax risk
Since its establishment in 2013, Just Energy’s UK affiliates are committed to make full and accurate disclosures in all of its tax returns and in correspondence with HMRC. It is policy that any tax issues identified are brought to the attention of the tax authorities. Just Energy commits to develop an open, honest, transparent and constructive relationship with HMRC.
Questions

Please contact the **UK Senior Accounting Officer** with any queries at info@justenergy.com.