

FTI CONSULTING, INC

FTI UK GROUP – TAX STRATEGY

YEAR ENDING 31 DECEMBER 2019

Introduction

This document sets out the tax strategy that is applied to FTI UK Holdings Limited, FTI Consulting LLP and all UK entities in the worldwide FTI Consulting group together with its overseas branches (collectively the UK Group).

The document covers our approach to arranging our own tax affairs and dealing with tax risk. It does not cover the provision of services by the UK Group's Tax Advisory professionals to third party clients.

The document will be periodically reviewed by the UK Group tax team and any amendments approved by FTI's Corporate Vice President of Tax. It is effective for the year ending 31 December 2019.

The UK Group regards this publication as complying with its duties under para 16(2) and para 25(1), Sch 19 FA16.

The UK Group tax team works with the FTI Consulting business segments to ensure that:

- (i) The tax strategy adopted is consistent with the approach to corporate governance and risk management of the worldwide FTI Consulting Group and;
- (ii) The UK Group is in compliance with the tax laws and regulations in each of the countries in which it operates.

UK Group Tax Strategy

The UK Group tax strategy is based on the following components:

1.1 Risk management and governance

We are committed to complying with all applicable laws, rules, regulations and disclosure requirements wherever there is a need to do so as a result of our business presence and transactions. Where appropriate we will engage external professional advisers to work with us to ensure timely compliance with our tax obligations and we will consult with HM Revenue and Customs ("HMRC") where there is ambiguity.

The companies in the "UK Group" are indirect subsidiaries of FTI Consulting, Inc., a Maryland corporation, and a US public company listed on the New York Stock Exchange. The members of the UK Group have internal controls in place relating to UK tax requirements and compliance. Annually, the management of FTI Consulting, Inc. assesses its internal controls over financial reporting under Section 404 of Sarbanes-Oxley Act of 2002 ("SOX"). Assessment of the effectiveness of internal controls includes the select testing of internal controls of foreign subsidiaries (above a specified threshold size). In addition, Section 404(b) of SOX requires FTI Consulting's independent registered public accounting firm to annually attest to, and report on, FTI Consulting's management's assessment of its internal controls.

1.2 Attitude towards tax planning

The UK Group believes that it should be compliant with the tax laws and regulations in each of the countries in which it operates. There will however be circumstances where there may be ambiguity as to how legislation should be applied and where alternative approaches may result in differing tax outcomes. When this is the case, the UK Group will use its best judgment in determining the appropriate course of action. If incentives and reliefs are available these will be used where appropriate.

1.3 Level of risk

The UK tax team uses professional care and judgment to understand and assess tax risks in order to ensure that they remain in line with our objectives. External advice from appropriately qualified professional advisers may be sought for complex issues.

1.4 Engaging with tax authorities

The UK Group has an open and collaborative approach to dealing with the tax authorities in the jurisdictions in which we operate. The UK Group is committed to engaging with tax authorities with honesty, integrity, respect and fairness. We will always endeavor to achieve certainty and a timely resolution to disputed matters.

1.5 Consistency with the worldwide FTI Consulting Group

The UK tax strategy is aligned with the Code of Ethics and Business Conduct of FTI Consulting, Inc. It has been reviewed and approved by the Europe, Middle East and Africa (“EMEA”) Finance Director, the EMEA Chief Operating Officer, the Head of FTI UK Strategic Communications, the Vice President of Investor Relations and Communications, the Corporate Vice President of Tax, Chief Accounting Officer, General Counsel and Chief Financial Officer.

[FTI UK Tax Strategy 31.12.19 (16.08.19)]