



CONVERGYS UK TAX STRATEGY

Scope

In compliance with Section 19(2) of Schedule 19 of the Finance Act 2016 of the United Kingdom ("UK"), Convergys hereby publishes the following UK Tax Strategy on behalf of all its subsidiaries operating in the UK:

- Convergys CMG UK Limited
- Convergys Group Limited
- Convergys Holdings (GB) Ltd.
- Convergys Holdings (UK) Ltd.
- Convergys Intelligent Contact Ltd.
- eTelcare Global Solutions – UK Ltd. (inactive)
- Intervoice Ltd

This UK Tax Strategy is effective for the financial year ending December 31, 2017.

Overview

Convergys is committed to full, fair, accurate, and timely compliance with all statutory obligations and full disclosure of its commercial dealings to tax authorities in all jurisdictions in which it operates. In accordance with UK legal requirements in this regard, this UK Tax Strategy documents our approach to:

- Governance, risk management and compliance with UK tax laws
- Tax planning as affecting UK taxation
- The level of UK tax risk we are prepared to accept
- Our relationship with the HMRC

Governance and Risk Management

Ultimate responsibility for Convergys' global tax strategy and compliance rests with its Board of Directors ("BOD"). The BOD has delegated to the Audit Committee ("AC") the chief role in monitoring the integrity of Convergys' financial reporting system and financial statement preparation, including compliance with internal controls and the risk management framework relating to taxation. The Chief Financial Officer ('CFO') and Controller are tasked by the BOD and AC with direct executive responsibility for tax matters. Day-to-day management of the tax function is the role of the Vice President of Tax ("VP Tax"), who reports to the Controller. The VP Tax maintains a staff of qualified tax professionals at Convergys' worldwide headquarters in the United States and coordinates with the Convergys' UK subsidiaries' Boards of Directors, Finance Directors, and associated accounting staff related to tax strategies impacting Convergys' UK subsidiaries. Convergys' UK subsidiaries also employ outside tax, accounting,

and legal advisory firms to augment this staff and ensure full, fair, accurate, and timely compliance with all statutory obligations.

Tax Planning

Convergys' undertakes tax planning only with regard to its commercial activities. Convergys seeks to minimize taxes when entering into commercial transactions by taking advantage of those tax incentives, reliefs, and exemptions that align with both the letter and spirit of enacted tax legislation. Convergys does not undertake tax planning without realistic business purpose or economic advantage.

UK Tax Risk

Convergys accepts only those risks in relation to UK taxation that are consistent with its Governance Principles, Financial Code of Ethics, and Code of Business Conduct. These guiding principles can be found on Convergys' website. Consistent with these principles, Convergys at all times seeks to comply fully with its statutory, regulatory and ethical obligations, and to maintain its reputation as a responsible corporate citizen. Risks inherent in interpreting enacted tax legislation and in applying it to various transactions and in taking tax filing positions are fully vetted by Convergys' tax professionals and tax advisors as set forth above in the Governance and Risk Management section.

Relationship with HMRC

Convergys is committed to maintaining an open and transparent relationship with tax authorities in all jurisdictions in which it operates, including the UK with the HMRC. To this end, Convergys intends to consistently make clear, complete, and accurate disclosures in all tax filings with the HMRC, and to engage in all correspondence with the HMRC in a prompt, courteous, and professional manner. In the event of differing interpretations of tax law or regulation, Convergys will strive to reach consensus with the HMRC and achieve certainty in the appropriate tax treatment of its commercial activities in the UK whenever possible.