

ServiceNow, Inc. (NYSE:NOW) is the U.S. parent of a group of companies that includes ServiceNow U.K. Limited (the “Group”). Unless otherwise indicated, the representations below are made by ServiceNow U.K. Limited (the “Company”). These statements are being published in compliance with the Finance Act 2016, schedule 19, paragraph 16(2).

ServiceNow Group

ServiceNow is a provider of enterprise cloud computing solutions that define, structure, manage, and automate services for the global enterprise. Its cloud-based service management and business management solutions address the needs of many departments within an organization, including information technology, human resources, security operations and other enterprise departments where a patchwork of semi-automated and manual processes had been used in the past. ServiceNow's cloud based solutions enable users to easily request business services from various internal departments, improve service levels, and reduce costs while scaling and automating their businesses. The Company markets the services to enterprises in a wide variety of industries, including financial services, consumer products, IT services, health care, government, education and technology.

Risk Management and Governance Arrangements in regard to United Kingdom (U.K.) Taxation

- The Company’s policy is to comply with all relevant statutes, rules and regulations.
- ServiceNow’s board of directors (“Board”) is committed to strong corporate governance and is responsible for Group risk management.
- The Board has delegated to the Audit Committee oversight of its financial accounting and reporting under U.S. Generally Accepted Accounting Principles, including the Company’s tax accounting and reporting.
- The Chief Financial Officer of ServiceNow, Inc. (the “CFO”) is the member of the Group’s executive team with responsibility for all Finance functions, including the accounting and tax organizations (“Accounting” and “Tax”, respectively).
- Accounting Personnel in our EU Headquarters are responsible for day-to-day management of the financial accounting and reporting of the Company’s U.K. financial statements under International Financial Reporting Standards (“IFRS”).
- The Vice President of Tax, who reports directly to the CFO, is responsible for the Company’s tax compliance and reporting.
- The tax manager based in our EU Headquarters has responsibility for our day-to-day U.K. tax matters and liaises with the Vice President of Tax and the other Accounting and Tax personnel on U.K. tax matters, including the filing of the Company’s U.K. tax returns.
- The Group works to ensure that its staff are appropriately skilled, trained, and supervised for the level of roles and responsibilities performed.
- The CFO, Accounting and Tax regularly liaise with the Audit Committee throughout the year, and Tax provides a quarterly worldwide tax review to the Audit Committee.
- Tax advice is sought from qualified external advisers for expertise on U.K. tax matters as needed.

- The Group maintains suitable systems and internal control processes to ensure that its overall control framework is adequate. This involves, but is not limited to, monitoring the integrity of the financial reporting system, implementation of internal controls over financial reporting and disclosure, and a governance, compliance and risk management framework managed by the Group's internal audit team.
- The Group's internal controls fully apply to management of our U.K. operations.
- Every Group employee and non-employee members of our Board must comply with the Group's Code of Conduct and Code of Conduct for Directors, respectively.

Approach towards Tax Planning

- Any tax planning by the Company will have commercial and economic substance. The Company will not engage in artificial or contrived schemes or tax avoidance to reduce taxation.
- The Company complies with applicable tax laws, while managing tax exposures, maximizing shareholder value, and facilitating transparency in financial reporting.

Level of Risk

- Given the scale of our business, risks can be expected to arise from time to time in relation to the interpretation of tax laws. The Company proactively seeks to monitor, identify, evaluate and mitigate these risks. When there is significant uncertainty or complexity in relation to a risk, the Company customarily seeks external advice.

Approach to Dealing with HMRC

- The Company engages with tax authorities, including HMRC, with honesty, integrity and respect.
- The Company's approach is to cooperate in all compliance matters in a professional, timely and open manner.
- The Company may engage external tax advisors to liaise with HMRC on its behalf.

For More Information

www.servicenow.com