

## **One Group Construction Group Tax Strategy**

One Group Construction Limited is a company registered in England and Wales. This strategy applies to One Group Construction Limited and all subsidiary undertakings. This strategy is published in accordance with Schedule 19 of the Finance Act 2016. The tax strategy has been approved by the Board and is effective from the date of publication and will remain effective until any amendments are made by the Board.

The Group operates predominantly within the construction and logistics sector, more recently also incorporating operation within leisure and recreation.

## **Governance in relation to taxation and risk management**

Tax risk is the risk that our reporting of tax within tax returns is inaccurate or incomplete, possibly then leading to under or over collection or payment of tax. This potentially leading to fines, penalties or sanctions from tax authorities, along with potential reputational damage.

The Group is subject to the following taxes:

- Corporation tax
- Employment related taxed to include CIS deductions on subcontractors
- Value added tax

Ultimate responsibility for the tax strategy and governance rests with the Group Board.

Responsibility for governance for all matters relating to taxation is delegated to the Finance Director who reports to the Board on tax affairs and risks.

With the Directors of all companies actively involved in the day to day operations of the companies, tax risk is managed directly by these Directors. The responsibility for tax in turn rests with the finance function of these companies. The local management of these companies are responsible for ensuring that all applicable regulations along with internal guidelines on governance procedures relating to taxation are observed and adhered to.

A key objective of the Group is to ensure all tax returns, reports and payments are accurate, timely and completed to the best of our knowledge.

## **Attitude to risk**

Overall our appetite for tax risk is low. The aim is to ensure full compliance with all statutory obligations and consequently to attempt to minimise risk wherever possible.

We believe our business model and approach is straightforward and not subject to any significant judgement in relation to the application of tax laws. Our aim and intention is to pay the correct amount of tax due at all times in accordance with the requirement of the tax authorities.

Any tax risks arising are considered on an individual basis and if there is uncertainty around the application or calculation of tax arising, external advice is sought where appropriate, to aid the Group in determining the correct position.

### **Group attitude to tax planning**

The Group aims to run the businesses in a cost effective manner and in line with our obligations to shareholders. We will only utilise legitimate tax reliefs which are supported by our external advisors and their expertise.

The Group does not seek to engage in artificial tax arrangements, i.e. planning that is not underpinned by commercial and economic substance.

Tax planning measures are always in line with the tax legislation prevailing with a low risk of non-acceptance by Tax Authorities being of paramount importance to the Board.

The Group will always seek external advice and guidance in certain areas whereby such advice will provide necessary assurance. Such areas to include but not limited to:-

- areas where Group personnel have insufficient knowledge or expertise.
- new legislation where application of the tax rules maybe unclear
- relating to significant / one off transactions, i.e. business acquisitions / disposals
- significant areas of investment

At all times the Group seeks to fully comply with its regulatory and other obligations and to act in a way which ensures its adherence to tax regulations and maintaining our reputation as a responsible group of companies.

### **Dealings with HMRC**

The Group has a transparent, open and constructive relationship with HMRC. Should any dispute arise with regards to the interpretation and application of tax law, the Group is committed to addressing the matter promptly and resolving it in an open and constructive manner.

The Group makes necessary corrections of material errors or misstatements in tax where permissible and / or required by law without undue delay. Any inadvertent errors in submissions made to Tax Authorities are fully disclosed as soon as reasonably practicable after they are identified. Furthermore necessary reviews and corrective measures and controls are then implemented to include necessary training of staff to prevent further recurrence.

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