



## **Ligentia Tax Strategy**

This Tax Strategy applies to the year ended 31 December 2023 and specifically applies to all UK companies in the Ligentia Group.

Our tax strategy is driven by the key tax objectives outlined below which are aligned to our overall business objectives:

- Comply with applicable tax laws and regulations in all jurisdictions where the group operates. The group aims to ensure that the business' affairs are carried out in a tax efficient manner, whilst continuing to act in line with relevant tax legislation.
- The group does not enter into artificial tax planning arrangements or transactions with the sole purpose of achieving tax savings. Where different options are available, any decision to opt for a more favourable tax outcome remains driven by commercial rationale, while taking into consideration strategic impact, as well as reputational concerns.
- Interpret relevant tax laws in a reasonable way, take appropriate professional advice where necessary, and ensure the business structure results in a tax outcome which is consistent with economic reality and reflects both letter and intent of the laws.
- Apply diligence and care in the management of all tax risks relating to the business and ensure that appropriate procedures are in place to manage tax risks and ensure compliance.
- Maintain an open and constructive working relationship with tax authorities in the UK and around the world. The group will seek to resolve issues with tax authorities in a timely manner, and where disagreements arise work with tax authorities to resolve issues by agreement where possible.

By making this Tax Strategy available for the financial year ending 31 December 2023 we are complying with our duty under the requirements of paragraph 16(2), Schedule 19 of the Finance Act 2016.

Approved by

Rakesh Patel Group CFO

on behalf of the Ligentia Board.

4 December 2023