



Ligentia UK Tax Strategy

Financial Year Ended 31 December 2024

ligentiaTM



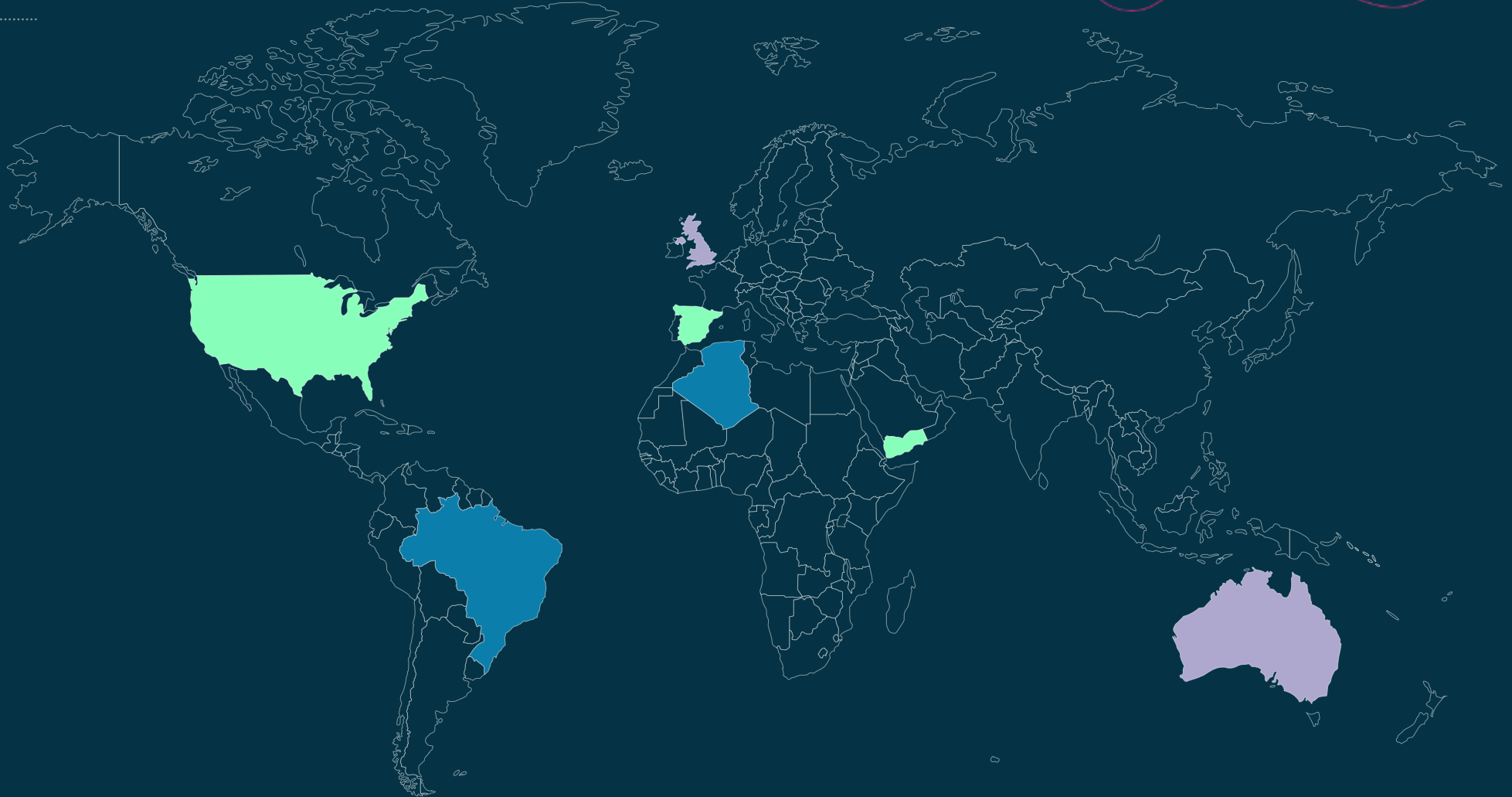
Our Story

Ligentia is a global supply chain manager, keeping products moving for companies with complex supply chains for over 25 years. Backed by smart technology and flexible infrastructure, our expert team anticipates and seamlessly resolves challenges, building supply chains that are flexible, sustainable and ready to handle unexpected change. We make it easier for you to focus on customers, whilst we manage and move your goods around the world.

Our Locations

Established in 1996 as a logistics business, we've been growing and evolving ever since.

We're always where you need us, be that by your side, or in locations you can't reach. It's why you'll find our people located in hubs across Asia, Oceania, Europe, and North America.



Our History

1996

Group CEO Nick Jones launched Redfern International Logistics

2010

Further acquisition of Top Union in China provides strong physical Asian presence

2018

Strategic acquisition of ACS increases UK network. Onshoring of Tech Development team to accelerate development of the Ligentix platform

2020

Launch of new Customer Hub, offering a 24/7/365 self service platform; record year of new business wins, following platform investment

2022

Network expansion continues in the US and Vietnam. In the UK, Ligentia is named as a Crown Commercial Service Supplier. In October, Ligentia acquires VGL Solid Group

2008

Acquired Dolphin Logistics, doubling the size of the business and providing a physical presence in Hong Kong. Rebranded to Ligentia

2012

Network expansion through a joint venture in Poland and office opening in Australia

2019

Global Technology Hub opens in the UK. Ligentia Remastered is launched with investment into how data is used

2021

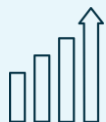
Investment is secured from Equistone Partners Europe to support ambitious growth and enhanced development of Ligentix our proprietary customer technology platform

2023

Expanded in Germany, the Netherlands and India, and opened a new Los Angeles office in the US

Our Values

We've got 1,300+ passionate problem solvers across Asia, Australia, Europe and the US, and we're united by the values that make us who we are, every day.



We're results driven

We're clear on our goals and we go for them! Customer outcomes, commercial targets, personal development are all pursued with passion.



We're entrepreneurial

We're innovative problem solvers: we spot opportunities and we're quick to act. We're flexible, resourceful and able to navigate through ambiguity. We are always thinking ahead.



We're customer obsessed

Customers are at the centre of everything we do and their success drives our success. We don't stop until we deliver on our promises to customers and to each other.



We're seriously responsible

We consciously plan our actions to achieve our goals, taking particular care to do this in a way that supports sustainability. We have high standards and we hold ourselves to account.



We're one team, one company

Our diverse team is what makes us strong. We succeed because we connect, communicate and collaborate as one global team.



Our Agenda

This statement outlines our Tax Strategy for the financial year ended 31 December 2024 and covers all UK companies within the Ligentia group.

Ligentia is committed to full compliance with statutory obligations and full disclosure to tax authorities.

This strategy applies until superseded.

Our Approach To Tax



Compliance

Ligentia aims to comply with all applicable tax legislation within all tax jurisdictions that we operate in; while also ensuring our business affairs are carried out in a tax efficient manner.

We want to pay the right amount of tax, at the right time and in the right place.



Due Diligence

Ligentia applies diligence and care in the management of all tax risks relating to the business.

We ensure appropriate policies and procedures are in place to manage tax risks and ensure compliance.

All policies are reviewed periodically.



Professional Advice

Ligentia aims to interpret tax laws in a reasonable and responsible manner.

Where appropriate, we would seek professional advice from trusted experts to ensure the right tax outcome.



Responsible

'Seriously responsible' is a core Ligentia value. We aim to act responsibly in all tax matters; to ensure we maintain high standards and hold ourselves to account.

We ensure employees are aware of their responsibilities regarding tax and receive appropriate training to comply.



Open and Honest

Ligentia maintains an open and honest relationship with all tax authorities.

We will work hard to ensure any issues are resolved in a timely manner.



Tax Planning

We do not enter artificial tax planning arrangements or transactions with the sole purpose of achieving tax savings.

Any decision to opt for a favorable tax outcome remains driven by commercial rationale only.

Tax evasion is not tolerated.

This strategy applies to Ligentia UK companies in accordance with paragraphs 19 and 25 of Schedule 19 to the Finance Act 2026.

Ligentia regards this publication as complying with its duty under paragraphs 19(2) and 22(2) of Schedule 19 to the Finance Act 2026.

This strategy has been published in accordance with paragraph 16(4) of Schedule 19 to the Finance Act 2016.

The references to 'tax' are to the taxes and duties set out in paragraph 15(1) of Schedule 19 to the Finance Act 2016.

Governance

Our Leadership Team is made up of the Group Board and our business leaders from across the group.

Ultimate responsibility for our Tax Strategy lies with our Leadership Team who are responsible for:

- Setting out, reviewing and approving tax strategies
- Ensuring tax strategies are embedded within the business operations and complied with
- Facilitating regular reviews of all relevant systems and controls to ensure tax compliance
- Considering any tax implications or risks when making business decisions
- Including tax as part of their wider Risk Assessment Process
- Empowering those managing the business tax affairs on a daily basis, ensuring they have the appropriate skills and qualifications to do so
- Creating an open and honest culture where employees can speak out regarding any tax related concerns.

Day to day UK tax affairs sit with the UK Finance Director, Financial Controller and Group Finance.

Risk Management

Our approach to Risk Management in relation to tax specifically, is to identify and mitigate all tax risks associated with none compliance with tax legislation in all tax jurisdictions that we operate in.

Ligentia includes tax within its internal policies, with the aim of ensuring a fit for purpose internal control framework applicable to our financial reporting system. These policies are reviewed and updated on a regular basis.

Ligentia covers tax risk in its overall Risk Assessment Process undertaken by our Leadership Team. This process is designed to identify, evaluate and control threats to our business; including those relating to tax.

Where a particular tax risk was identified as part of this process; this risk would be delegated to an appropriate individual or team to work to understand, address and mitigate the risk.

Those responsible for dealing with tax matters are considered to have the appropriate knowledge and training to do so. This includes in house ethical training which ensures employees understand our ethical policies and stance.

Where tax matters are more complex or open to interpretation, Ligentia would seek advice from external experts to reduce any risk associated with none compliance.

Tax Planning and Risk

Ligentia is committed to tax compliance and managing tax risks.

We want to ensure the right amount of tax is paid, in the right place and at the right time.

Our intention is always to follow the tax legislation and be a responsible tax payer.

Our reputation and high standards are at the core of all business decisions. Ligentia would never knowingly enter into any transaction which could result in any reputational or financial damage; including those relating to tax.

While our appetite for business growth and expansion is high, our attitude towards tax planning matters is prudent and low risk. **Ligentia does not enter into artificial tax planning agreements or transactions with the sole purpose of achieving tax savings.** Where different options are available, Ligentia would choose a more favorable tax outcome – only if this was in line with our strategy, there was reasonable commercial rationale and we had no reputational concerns.

We complete regular tax planning activities as part of our business decision making process; including the involvement of professional experts where necessary. As part of this Ligentia will look to take advantage of tax incentives, reliefs and exemptions where they are in line with, and consistent with the spirit of, the tax legislation in question. This includes commitment to our Transfer Pricing Policy.

Ligentia does not tolerate tax evasion.

Relationship with HMRC

Ligentia has an open and honest relationship with all tax authorities.

Our approach to dealing with HMRC is:

- A transparent and constructive relationship
- Timely payment of tax and filing of tax submissions
- Full disclosure of all relevant information through submissions
- Proactively identifying and disclosing any potential tax issues at an early stage
- Working collaboratively to resolve issues in a timely manner
- Disclosure of any inadvertent errors in a reasonable timeframe following identification.



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Thank you