

Group Tax Strategy Statement

OCS Group Topco Limited and its subsidiary companies (collectively “OCS”, “the Group”, “we” or “our”) regard the publication of this tax strategy as complying with the duty under para 16(2) of Schedule 19 of the Finance Act 2016 to publish a UK group tax strategy in respect of the financial year ending 31 December 2025.

This tax strategy is owned and approved by the Board of Directors of OCS, applies to every company within the Group, and will be reviewed and updated each financial year as required by law.

OCS is committed to a tax strategy that is both open and compliant with the law. As a large multi-national enterprise operating in the facilities management industry, we recognise the importance of transparency regarding the management of our tax affairs.

Our UK tax contribution goes significantly beyond the corporation tax paid by the Group on its profits. As a large employer, we pay a significant amount in employers National Insurance contributions, in addition to operating as a collector of taxes through the PAYE and VAT systems.

Our business has a strong focus on corporate social responsibility, and we see diligent administration and timely payment of the correct amount of tax as a duty.

Our overall tax strategy is to:

- Meet all legal requirements and make all required tax returns, disclosures, submissions and tax payments.
- Ensure business decisions are supported primarily by strong commercial rationale and economic substance, whilst also considering the tax impact of those decisions, particularly those decisions which are major or complex in nature, for example acquisitions.
- Operate in an environment where we consider tax in the context of our reputation and brand.
- Comply with appropriate tax risk processes and ensure there is Board oversight into this compliance.

APPROACH TO RISK MANAGEMENT AND GOVERNANCE ARRANGEMENTS IN RELATION TO TAXATION

We want our tax affairs to be transparent and compliant with tax legislation and recognise that managing tax compliance is increasingly complex. Our internal tax function forms part of and works closely with the rest of the finance function to provide guidance, training and monitoring on relevant tax matters. We utilise internal controls in order to minimise tax risks, and also seek external advice as appropriate.

Our internal structure is set up to ensure:

- The Board of Directors understand the importance of tax compliance, and how it is achieved.
- There is a constant dialogue between the Board of Directors and those individuals tasked with the operation of our tax and finance function regarding the way our business manages its tax risk.
- The business portrays a positive view towards tax compliance and the importance of meeting our obligations.

We keep under review how we meet our tax obligations and manage tax risks, including through investing in tax training for our staff.

ATTITUDE TOWARDS TAX PLANNING

As stated above, business decisions are supported primarily by strong commercial rationale and economic substance, rather than being motivated by tax outcomes. We undertake tax planning within the letter and the spirit of the law as part of our overall business strategy and in the normal course of business. Professional advice is sought

on a transactional basis, with the depth of such advice being driven by our assessment of the risk presented by each opportunity.

We do not undertake aggressive tax planning, or engage in artificial or abusive transactions, the sole purpose for which would be the obtaining of a tax advantage. We appreciate that as an employer with a significant number of employees, we have a responsibility to minimise our tax risk and our exposure to negative publicity through non-compliance or aggressive tax planning.

ATTITUDE TOWARDS TAX RISK

The Board of Directors sees compliance with tax legislation as key to managing our tax risk. We understand the importance of tax in the wider context of business decisions and have processes in place to ensure tax compliance is considered as part of our decision-making process.

We have relationships with professional advisers that allow us to seek expert advice on specialist areas of tax. Our approach is to ensure we are compliant and understand our responsibilities with regards to tax, rather than looking for ways to aggressively avoid payment of tax.

The Board is conscious of the potential for negative publicity attracted by an irresponsible attitude towards tax and sees strong internal processes and a good relationship with our professional advisors and HMRC as the best way to manage this reputational risk.

RELATIONSHIP WITH HM REVENUE & CUSTOMS (HMRC)

Our relationship with HMRC, and indeed with tax authorities in every jurisdiction in which we operate, is focussed around open and transparent communication, timely tax compliance (e.g. meeting relevant filing and payment deadlines for taxes the Group pay), and a proactive and cooperative approach where there are any deviations to deadlines.

The Group is classified as large by HMRC and has been assigned a Customer Compliance Manager (CCM) to co-ordinate their risk assessment. Through regular meetings with the CCM, we provide an update on past, current and future business developments and discuss the associated tax implications.

We also employ the services of professional tax advisers to act as our agents on certain matters (e.g. corporation tax compliance), and in these cases, they liaise with HMRC on our behalf.

Gary McGaghey

Group Chief Financial Officer
OCS

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