



This strategy applies from the date of publication until it is superseded. References to 'UK Taxation' are to the taxes and duties set out in paragraph 15(1) of the Schedule which include Income Tax, Corporation Tax, PAYE, NIC, VAT, Insurance Premium Tax, and Stamp Duty Land Tax. References to 'tax', 'taxes' or 'taxation' are to UK taxation and to all corresponding worldwide taxes and similar duties in respect of which the group has legal responsibilities.

Ogilvie Group is committed to full compliance with all statutory obligations and full disclosure to relevant tax authorities. The group's tax affairs are managed in a way which takes into account the group's wider corporate reputation in line with Ogilvie Group's overall high standards of governance.

### **Governance in relation to UK taxation**

- Ultimate responsibility for Ogilvie Group's tax strategy and compliance rests with the Board of Ogilvie Group;
- The Group Finance Director, is the Board member with executive responsibility for tax matters;
- The Finance Director reports to the Board on Ogilvie Group's tax affairs and risks during the year.
- Day-to-day management of Ogilvie Group's tax affairs is managed by the Group Finance Director.
- The Board's requirement to monitor the integrity of Ogilvie Group's financial reporting system, internal controls and risk management framework, expressly includes those elements relating to taxation;
- The Ogilvie Group finance team is staffed with appropriately qualified individuals;
- The Board ensures that Ogilvie Group's tax strategy is one of the factors considered in all investments and significant business decisions taken.



## Risk Management

- Ogilvie Group seek to manage risk through the overall internal control framework applicable to the group's financial reporting system;
- Ogilvie Group seeks to reduce the level of tax risk arising from its operations as far as is reasonably practicable by ensuring that reasonable care is applied in relation to all processes which could materially affect its compliance with its tax obligations;
- Appropriate training is carried out for staff who manage or process matters which have tax implications;
- Tax advice is sought from external advisers on an ongoing basis.

## Attitude towards tax planning and level of risk

Ogilvie Group manages risks to ensure compliance with legal requirements in a manner which ensures payment of the right amount of tax.

When entering into commercial transactions, Ogilvie Group seeks to take advantage of available tax incentives, reliefs and exemptions in line with, and in the spirit of, tax legislation. Ogilvie Group does not undertake tax planning unrelated to such commercial transactions.

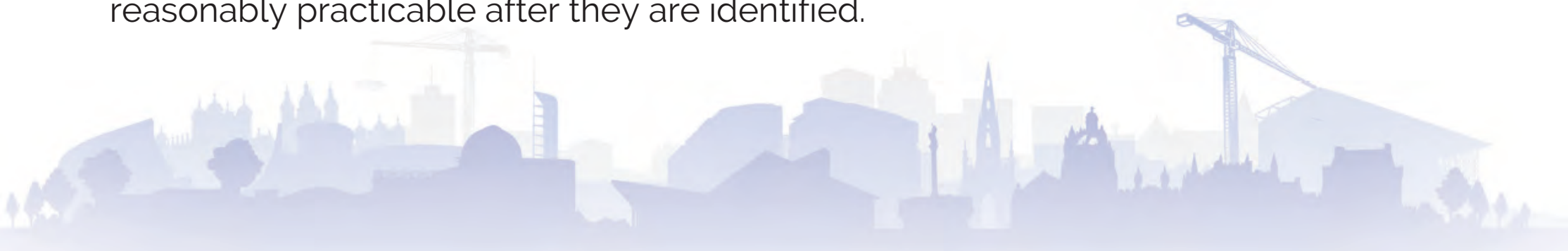
The level of risk which Ogilvie Group accepts in relation to UK taxation is consistent with its overall objective of achieving certainty in the group's tax affairs. At all times Ogilvie Group seeks to comply fully with its regulatory and other obligations and to act in a way which upholds its reputation as a responsible corporate citizen. In relation to any specific issue or transaction, the Board is ultimately responsible for identifying the risks, including tax risks, which need to be addressed and for determining what actions should be taken to manage those risks, having regard to the materiality of the amounts and obligations in question.

## Relationship with HMRC

Ogilvie Group seeks to have a transparent and constructive relationship with HMRC through meetings and communication in respect of developments in Ogilvie Group's business, current, future and retrospective tax risks, and interpretation of the law in relation to all relevant taxes.

When submitting tax computations and returns to HMRC, Ogilvie Group discloses all relevant facts and identifies any transactions or issues where it considers that there is potential for the tax treatment to be uncertain.

Any inadvertent errors in submissions made to HMRC are fully disclosed as soon as reasonably practicable after they are identified.



## List of entities covered by this tax strategy

### Active companies

Ogilvie Group Limited  
Ogilvie Construction Limited  
Ogilvie Homes Limited  
Ogilvie Fleet Limited  
Ogilvie Securities Limited  
Ogilvie Group Developments Limited  
Ogilvie Geomatics Limited  
Longdin & Browning (Surveys) Limited  
Loy Surveys Limited  
Cable Pressure Systems Limited  
Net Defence Limited  
Malcolm Hughes Land Surveyors Limited  
Active Claims Solutions Limited (formerly Active Auto Solutions Limited)  
Tilsun Vehicle Contracts Limited  
Scorpion Vehicle Management Limited  
Freedom Homes (Stirling) Limited  
AAS Group Limited  
Claim Mitigation Solutions Limited  
Assert Services Limited

### Dormant companies

Driveasy Limited  
Comtec Business Equipment  
Freedom Homes (West) Limited  
Mogil Motors (Stirling) Limited  
Mogil Motors (Dumfries) Limited  
Ogilvie Communications Limited  
Ogilvie Preservation Limited  
Ogilvie Sealants Limited  
MIFLEET Limited  
Torbrex Developments Limited  
Ogilvie Abbotsford Limited  
Ogilvie Ryeside Limited

