Ogilvie Group Tax Strategy

Overall Statement of Principles

Date of issue: June 2026
Date of next review: June 2027

Introduction and Scope

The Ogilvie Group began trading as a construction company in 1953, however following an ongoing diversification strategy now operates in business areas including vehicle contract hire, information technology, surveying, house building, construction and accident claims management.

This strategy applies to Ogilvie Group Limited and to the group of companies headed by Ogilvie Group Limited. A list of the entities to which it applies is set out below. In this strategy, references to the 'Ogilvie Group', 'the firm' or 'the Group' are to all these entities. This strategy was published on **5th June 2026** and the Group regards this publication as complying with its duty under paragraph 16(2) Schedule 19 FA 2016 in its financial year ended **30th June 2026**.

This strategy applies from the date of publication until it is superseded.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.

Aim

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 entitites covered by this tax strategy

Active companies

Ogilvie Group Limited
Ogilvie Construction Limited
Ogilvie Homes Limited
Ogilvie Fleet Limited
Ogilvie Securities Limited
Ogilvie Developments Limited
Ogilvie Woodlands Limited
Cable Pressure Systems Limited
Net Defence Limited
Malcolm Hughes Land Surveyors Limited
Active Claims Solutions Limited
First Vehicle Leasing Limited
Freedom Homes (Stirling) Limited
AAS Group Limited
Assert Services Limited

Dormant companies

Mogil Motors (Dumfries) Limited
Ogilvie Communications Limited
Ogilvie Geomatics