G2V Topco Limited UK Tax Strategy

31 March 2025

Introduction

This document sets out the UK tax strategy of G2V Topco Limited and its UK subsidiaries (together, "the Group") for the financial year ending 31 March 2025. Publication of this strategy is regarded as complying with the Group's duty under paragraph 16(2) of Schedule 19 Finance Act 2016.

This strategy applies to all UK taxes applicable to the Group, including corporation tax, VAT, PAYE, National Insurance contributions, stamp taxes, and customs and excise duties. It will remain in effect until superseded by a subsequent published strategy.

Approach to risk management and governance

The Board of G2V Recruitment Holdings Limited has ultimate responsibility for the Group's tax strategy and for overseeing its implementation. Day-to-day responsibility for UK tax matters rests with the Group Finance Director, who reports to the Board on material tax matters.

The Group maintains a tax control framework designed to identify, assess, and manage tax risks arising from its UK operations. The framework is reviewed regularly and is supported by appropriately qualified internal personnel and external advisors. Where complex or uncertain tax matters arise, the Group seeks external professional advice.

The Senior Accounting Officer is responsible for certifying annually that the Group has appropriate tax accounting arrangements in place, as required under Schedule 46 Finance Act 2009.

Attitude towards tax planning

The Group is committed to complying with all applicable UK tax laws and regulations. Tax planning is undertaken only in support of genuine commercial activity and is aligned with the substance of the Group's operations.

The Group does not engage in artificial or contrived arrangements designed solely to reduce UK tax. Where legislation provides reliefs, incentives, or exemptions, the Group may claim these in a manner consistent with the intent of the relevant legislation.

Level of tax risk accepted

The Group adopts a low-risk approach to UK taxation. Where the application of tax law is unclear or subject to interpretation, the Group takes a prudent view and, where appropriate, obtains external advice or engages with HMRC to confirm the correct treatment before proceeding.

Material tax risks are escalated to the Group Finance Director and, where appropriate, to the Board.

Approach to dealings with HMRC

The Group seeks to maintain an open, transparent, and constructive working relationship with HMRC. In practice, this means:

- Filing accurate UK tax returns and making payments by their statutory due dates;
- Proactively disclosing significant uncertainties, errors, or transactions where appropriate;
- Engaging with our advisers on material matters and providing timely and complete responses to HMRC enquiries;
- Seeking clearances or advance rulings from HMRC where significant uncertainty exists.

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