

Nolato Holdings UK Ltd Tax Policy – Year Ending 31 December 2025

This policy is published in compliance with section 161 and section 19(2) of schedule 19 Finance Act 2016 for the year ending 31 December 2025. As the head company for UK sub-group of companies, this strategy will also apply for Nolato Jaycare Limited.

Nolato UK is a wholly owned subsidiary of Nolato AB and actively incorporate the principles of Nolato group code of conduct as set out in the Nolato Spirit.

Approach to risk management and governance

Our tax policy is aligned to the Nolato group code of conduct. We take responsibility for what we do and always apply sound business ethics.

Responsibility and accountability for the group tax is incorporated in the group Financial Policy which is overseen by the Group's Audit Committee and Board.

Local taxation is the responsibility of professional staff employed within the UK companies. For technical aspects, the companies have sought advice from local professional tax advisors.

Tax planning

Nolato recognises its responsibility to contribute its fair amount of tax in its local jurisdictions.

Tax planning forms part of our local business strategy. We do not undertake aggressive tax planning, the sole purpose for which would be obtaining a tax advantage. Where permitted, available reliefs and incentives are applied.

We have a responsibility to minimise our tax risk and our exposure to negative publicity through non-compliance.

Managing Tax Risk

The Group aims to manage tax risk in a similar way to any area of operational risk across the Group. The Group activities are overseen by the Group Governance Committee and Board

The Group is not prescriptive about the level of tax risk that is acceptable for our business but are committed to paying the right amount of tax at the right time in the relevant jurisdiction.

Where appropriate, the Group looks to engage with tax authorities to disclose and resolve issues, risks and uncertain tax positions

Approach towards the company's dealings with HMRC

An important part of our tax strategy is the maintenance and development of a co-operative and proactive working relationship with HMRC.

Our communication with HMRC is focussed around timely tax compliance, for example meeting relevant filing and payment deadlines. We employ the services of professional tax advisers to act as our agents.