

# Group Tax Strategy

## Overview

### Keltruck

This document sets out the tax strategy and objectives for Keltruck Limited and all other relevant UK entities in the Group headed by Kirrin Holdings Limited ('The Group') for the year ended 31 December 2025.

The Group takes its environmental, social and corporate responsibilities very seriously and is underpinned by our four key values, Caring, Integrity, Professional and Dependable.

This strategy has been developed in compliance with Schedule 19 of the UK Finance Act 2016. Its aim is to set out our approach to arranging the Group's UK tax affairs.

The UK Tax Strategy applies to all UK taxes applicable to the Group's UK entities and is reviewed and updated as appropriate.

The Tax Strategy covers our approach in the following areas:

#### 1 Approach to UK tax compliance

The Group is committed to complying with all relevant UK tax laws, rules and regulations. and believes that it should pay the right amount of tax legally owed at the right time.

Our aim is to submit all UK tax returns on a timely basis and report to HM Revenue & Customs ("HMRC") sufficient information to ensure that the company's tax affairs are transparent. Documentation is retained to support the information presented in the tax return for at the least the period required by law.

External advisors are engaged to help manage risk and ensure that the Group/Company meets its tax obligations.

## 2 Attitude to UK Tax Planning

The primary tax objective of all UK companies is to pay the correct amount of tax at the point at which it is properly due. The Group/Company will consider undertaking a commercial transaction in a way that allows it to take advantage of tax reliefs or incentives implemented by the Government to support investment, employment and economic development provided this is aligned to our commercial objectives.

## 3 Risk Management and Governance

We are committed to being a responsible and compliant taxpayer. We maintain robust processes and controls which are designed to minimise the risk of errors arising which could impact on the amount of tax we pay. These processes and controls are regularly monitored, reviewed and tested to support the submission of returns. The ultimate responsibility for tax affairs sits with the Board of Director. The Finance Director is the assigned Senior Accounting Officer for tax purposes with overall responsibility. The business works closely with external advisors to ensure tax risk is adequately managed and that the group remains up to date with the latest tax changes that may affect the business.

## 4 Approach towards dealing with HMRC

The Group is committed to acting with integrity and transparency on all tax matters and complying with all applicable tax laws. We seek to engage in an open and constructive dialogue with HMRC and expect our staff to conduct themselves with integrity, honesty and respect when communicating with HMRC. We strive to ensure that all tax filings are accurate and submitted on a timely basis and that all relevant legal disclosure requirements are complied with.

