

## Giant Group Tax Policy

### Our Commitment to Responsible Tax

At Giant Group, we take a responsible and transparent approach to tax. We are committed to:

- Paying the right amount of tax at the right time.
- Complying with all UK and international tax laws.
- Maintaining open and constructive relationships with HMRC.
- Ensuring our tax practices support genuine commercial activity and sustainable growth.

We do not engage in aggressive tax planning or use artificial structures or tax havens. Our approach to tax is consistent with our wider ESG commitments to responsible governance and protecting our reputation.

### Oversight and Governance

- The Group CFO is also our Senior Accounting Officer (SAO) and takes responsibility for tax compliance across the Group.
- We maintain robust processes and controls covering Corporation Tax, VAT, PAYE, CIS, and Transfer Pricing.
- Tax risks are reviewed regularly, and we maintain a low-risk appetite.
- We work closely with HMRC, engaging openly and transparently on all matters.

### Full Strategy

Our full Tax Strategy, prepared in line with Schedule 19 of the Finance Act 2016, sets out our governance framework, approach to risk, and engagement with HMRC in more detail.

 [Download the Giant Group Tax Strategy \(PDF\)](#)