Day Group Limited – Tax Strategy

The strategy is published pursuant to Schedule 19 of the UK Finance Act 2016 and was approved by the Board of Directors on 21st January 2026 and sets out Day Group's policy regarding the conduct of its tax affairs and dealing with tax risk. The policy will remain in effect until amended by the directors at any future date.

Tax Policy

Day Group Limited is committed to conduct its tax affairs so as to:

a) Comply with all applicable relevant laws, regulations and reporting disclosure requirements.

b) Ensure the tax strategy is consistent.

c) Ensure due care is exercised in the management of risks associated with tax matters.

d) Build professional and constructive relationships with H M Revenue & Customs.

e) Utilise all available incentives and reliefs allowable by H M Revenue & Customs in order to minimise the tax cost to the company.

Tax Code of Conduct

a) Compliance with laws and regulations

Day Group Limited is committed to observing all applicable laws, regulations, reporting and disclosure requirements in carrying out its business activities by means of continual collaboration with its tax advisors.

b) Consistency with company strategy

All tax decisions will be made in a manner consistent with company's overall strategy and business decisions will not be made without a review of the tax consequences.

c) Assurance and tax risk management

Accountability and responsibility for the company's tax affairs lies with the board of directors and all decisions relating thereto will be taken by the board of directors.

It is company policy to employ the necessary care and judgement to assess tax risks in order to reach supported assessments regarding risk management. Where uncertainty exists relating to interpretation of tax law, advice will be sought from the company's tax advisors.

The review function will take into account the legal duties of directors and employees, the effect on the company's reputation, the tax benefits derived and calculation of the risk of penalties and interest.

Relationship with H M Revenue and Customs

Day Group Limited is committed to the principle of transparency in the approach to its dealings with H M Revenue and Customs. All dealings are conducted in a courteous and timely manner. The company will always aim to reach agreement in the event of any dispute arising.

Conclusion

Day Group Limited commits to:

a) Submit fair and accurate returns in a timely manner.

b) Seek to resolve on a timely basis any issues that may arise with H M Revenue and Customs.

c) Adopt an open, professional and cooperative relationship with H M Revenue and Customs.

d) Engage with H M Revenue and Customs to discuss strategy and risks.