

The Martin Group of Companies

Incorporating:

HW Martin Holdings Limited
HW Martin Fencing and Forestry Limited
HW Martin Traffic Management Limited
HW Martin Safety Fencing Limited
HW Martin Fleet Maintenance Limited
Amber Langis
Premier Waste Recycling Limited
Lochrin Bain Limited
King Vehicle Engineering Limited
King Trailers Limited
King Transport Equipment Limited
King Highway Products Limited
Safety Vehicle Hire and Lease Limited
Virtus Traffic Management Solutions Limited
Fewzed Limited
Site Track Ltd
ALBA Traffic Management Ltd

Group Tax Strategy

Document History

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Authorised by	Marie Walters	M Walters

Review Date	Reviewed By		Comments / Amendments	Version
16 September 2026	Jim Clegg	J. Clegg	Interim review to add ALBA Traffic Management as a Martin Group company.	2.3
26 June 2026	Anna-Kay Shaw		Annual review. Added Site Track Ltd as a group company. Minor changes throughout the document.	2.2
29 September 2025	Aidan Lack		Addition into the companies incorporated within the Martin Group of Companies.	2.1
25 June 2025	Anna-Kay Shaw		Annual review. Change to naming convention to show policy is controlled by finance.	2.0
28 June 2024	Anna-Kay Shaw		Annual review. No changes.	1.3
26 February 2024	Marie Walters	M Walters	Interim review to reflect authorization name change.	1.2
13 June 2023	Marie Walters	M Walters	Annual Review	1.1

In accordance with the UK statutory obligation under para 16(2), schedule 19 of the Finance Act 2016, The Martin Group of Companies (“the Group”) presents its UK tax strategy. In this strategy, references to the “Group” are to all the entities listed above. The strategy outlines the approach of the Group to tax-related risk management and governance arrangements.

Overview

The Martin Group of Companies is a long-established group of privately owned companies based and operating in the UK. The Group operates predominantly in the Construction and Waste Recycling industries along with related manufacturing companies.

The Group is financially healthy which allows it to undertake projects and maximize opportunities to expand into new sectors and adapt to changing markets. The Group strives to build strong long-term relationships with key stakeholders underpinned by responsible policies and practices to ensure ethical principles are adhered to.

The overall tax strategy of the Group is to ensure all applicable legal and statutory requirements are met whilst operating in a tax efficient manner.

The Group is dedicated to ensuring compliance with all relevant statutory regulations, which includes paying the correct amount of tax on or before it falls due and having open communication channels with HMRC.

Approach to Risk Management and Governance

The Group actively works to ensure that no activity will be entered into that may mislead UK tax authorities. The majority of the industries that the Group operates in are highly regulated and supply chain records have to be maintained to ensure compliance. This environment of strict controls allows the Group to undertake a continual risk assessment process and identify risks at the earliest opportunity.

Senior management and directors have a very hands-on approach to the business operations and are heavily involved at every level to ensure compliance. The Chief Financial Officer has been appointed Senior Accounting Officer (SAO) for the Group and plays a key governance role in overseeing the Group’s tax accounting arrangements and ensuring that appropriate systems and processes are in place so that tax liabilities are accurately calculated, recorded, and reported in accordance with UK requirements. The SAO draws comfort from the Group’s strong operational controls and the regulated nature of its environment, which supports effective risk identification and mitigation.

The management principles of the Group have always been to meet its obligations as they fall due. This principle extends to “UK Taxation” which includes Corporation Tax, PAYE, NIC and other employee taxes, VAT, Insurance Premium Tax, Stamp Duty Land Tax and other property taxes, Customs and Excise Duties and withholding taxes and is supported by a low-risk attitude and good track record of tax compliance. The SAO considers these obligations within the scope of their annual certification responsibilities, ensuring that any material weaknesses in tax accounting arrangements are identified and addressed.

Relevant procedures and controls are under regular review to ensure mitigation of these risks. The SAO, supported by senior management, oversees the effectiveness of these controls and ensures that any identified issues are escalated appropriately and remediated in a timely manner.

The Group acknowledges the complexities of UK tax laws and employs an in-house Finance Compliance Manager supplemented by external advisors for specialist advice when required. The SAO takes into account the advice provided by external advisers, alongside internal finance processes, to form a view on the adequacy of the Group's tax accounting arrangements throughout the reporting period.

Attitude towards tax planning

The implications of UK tax laws are considered whenever commercial decisions or operational changes are being made. The Group's aim is to ensure that we are compliant with all tax legislation whilst maximizing any tax incentives, reliefs and exemptions.

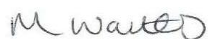
External advisors are consulted regarding any unusual or significant transactions. The Group's policy is not to enter any artificial tax planning arrangements. Commission or facilitation of fraud or tax evasion by supplier or any person associated with the Company, is by no means acceptable by the Group.

Level of risk the Group is prepared to accept

In addition to the above where tax risks are identified through continual risk assessment process, tax risks are also identified through strategic planning, discussions with external auditors, tax advisors and HMRC. The Group takes a proactive approach to tax management through the implementation of rigorous policies and procedures and key controls. The Group seeks to be fully compliant with regulatory and other obligations and to act in a way that upholds our reputation and social corporate responsibilities. The Group monitors new tax legislation and adjusts existing policies where necessary to ensure compliance.

Relationship with HMRC

The Group maintains an open and transparent relationship with HMRC and maintains regular communication. The Group respond to any correspondence or enquiry received from HMRC as a matter of priority and seek professional advice promptly should further clarification be required. Any unwitting errors made are communicated to HMRC as on as reasonably practicable upon identification.



Marie Walters
Chief Finance Officer