

Score Group UK Tax Strategy

Buchan 2 Limited and its subsidiaries ('Score', 'the Group') conduct their tax affairs with honesty and integrity and are committed to complying with all applicable laws and regulations in the jurisdictions in which they operate.

(i) Score's approach to tax risk management and governance arrangements

Responsibility for implementing the tax strategy and ensuring ongoing compliance lies with the Chief Financial Officer (CFO) as part of the Group's broader financial controls. The CFO is also the Group's Senior Accounting Officer for the purposes of the UK Senior Accounting Officer regime. The CFO will escalate tax matters to the Board when appropriate.

Compliance with the tax strategy is further supported by the regional Financial Controllers (both in the UK and overseas), who hold day-to-day responsibility for managing tax affairs across the Group and keeping the CFO updated.

Score engages professional advisory firms to provide relevant and timely tax advice where necessary, including in relation to considering tax implications of entering into new contracts, business areas and geographies, helping to manage tax risk effectively and ensuring the Group remains fully compliant with all taxation requirements in every jurisdiction in which it operates.

(ii) Score's attitude towards tax planning

Score does not engage in transactions or commercial activities that are primarily driven by tax planning considerations. However, the Group will make use of legislative exemptions and incentives where they align with business best practice and where appropriate consideration has been given to the Group's reputation, as well as its corporate and social responsibilities. Any such decisions are taken in the context of overall business development and the associated tax implications.

(iii) The level of tax risk that Score is prepared to accept

Score adopts a prudent approach to tax risk, aligned with the Group's broader risk management principles across all operations and activities.

Given the volume and complexity of tax legislation, differences in interpretation and application of tax laws can arise. In addition, the variety of tax regimes across the countries in which the Group operates means that a certain level of tax risk is inevitable for a Group of this scale and geographic footprint. Score seeks to minimise this risk wherever possible through appropriate oversight, and informed decision-making.

(iv) The approach of Score towards its dealings with HMRC

Score aims to maintain an open, transparent, and collaborative relationship with HMRC and with tax authorities in all jurisdictions in which the Group operates.

The Group is committed to providing timely, accurate, and complete responses to all information requests from HMRC's tax teams. Where appropriate, and in the interests of transparency, the Group will also voluntarily disclose relevant information to HMRC.

This document has been reviewed by the Board of Directors and is approved for publication in accordance with Para 19(2) of Schedule 19, Finance Act 2016.

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