

Tax Strategy

This UK Tax Strategy has been approved by the Flamingo Group International Ltd Board of Directors and is published on behalf of all UK companies within the Flamingo Group International Ltd (“the Group”)

It applies from the date of publication online and is published in accordance with Part 2, Schedule 19 of the Finance Act 2016 for the financial year ended 28th December 2024. This statement will be reviewed and updated annually.

This UK Tax Strategy applies to all direct and indirect taxes listed in paragraph 15(1) of Schedule 19 of the Finance Act 2016, including Income Tax, Corporation Tax, National Insurance Contributions (NIC), Value Added Tax (VAT) and amounts for which the company is accountable under PAYE regulations.

Risk Management

The Group believes that a responsible tax approach is an integral aspect of sustainable business. The Chief Executive Officer (“CEO”) and their team are tasked with managing and controlling the tax function and related risks. The team possesses sufficient insights into the business and tax rules. It also has systems and controls in place to adequately assess and manage any such risks, and employs outside specialists to supplement its own personnel, as needed.

The Group is committed to acting in accordance with applicable tax laws and regulations, and to comply, filing tax returns and any necessary tax disclosures in accordance with applicable laws, regulations, and other authoritative guidance.

Attitude towards tax planning and level of risk

The Group’s approach is to undertake tax planning supported by applicable law, rules and regulations, guidance from the government tax authorities, and/or judicial or other governmental decisions. The Group may claim properly available incentives, allowances, credits, exemptions, or other reliefs granted by governments, where it is beneficial to do so.

The Group attempts to manage its total tax liability within the framework of any legislative relief and refrains from taking aggressive stances in its interpretation of the applicable relief. The Group does not tolerate tax evasion, nor does the Group tolerate the facilitation of tax evasion by any associated person acting on its behalf.

To the extent Group subsidiaries transact with each other, such transactions are undertaken on an arm’s length basis in compliance with relevant UK legislation as well as international laws and guidance such as the Organization for Economic Co-operation and Development (OECD) guidelines.

Relationship with tax authorities

The Group seeks an open and constructive dialogue with the tax authorities in the jurisdictions in which it operates. For example, the Group’s UK companies’ approach to its dealings with HM Revenue and Customs (“HMRC”) is to have an honest and transparent relationship, managed through regular communications and meetings with the HMRC Customer Compliance Manager and their wider team.

27th August 2025