

J R Rix & Sons Ltd Tax Strategy

Introduction

The Tax Strategy for the J R Rix & Sons Limited group of companies (J R Rix) is set by the Board of Directors of J R Rix in consultation with the Group Finance Director. It sets out the Rix Group's policy and approach to conducting tax affairs and dealing with tax risk and is made available to all J R Rix stakeholders. The document is periodically reviewed by the company and any amendments are approved by the Board of Directors of J R Rix. It is effective for the financial year ending 31 December 2025 and will remain in effect until any amendments are approved by the Board of Directors.

The accounting team, under the Group Finance Director, works within our businesses to ensure that:

- 1.) The strategy is adopted and followed consistently across the Group, with clear lines of responsibility and accountability
- 2.) There is alignment of the strategy with the Rix Group's overall approach to corporate governance and risk management, and
- 3.) J R Rix & Sons Limited pays the right amount of tax required of it as determined by law and regulation.

This tax strategy is publicly available on the J R Rix website to allow external stakeholders to understand the Group's approach to tax. The strategy is compliant with the UK tax strategy publication requirement set out in Part 2 of Schedule 19 FA 2016.

Tax Strategy Statement

J R Rix tax strategy is aligned with the overall business strategy and with the Group's approach to corporate governance and risk management.

The tax strategy relates to the tax risk management framework, how risk is assessed, how management controls operations and how they are monitored.

The Group Finance Director is responsible for implementing this strategy.

We aim to ensure that the business minimises its exposure to tax risk.

It is of primary importance that we pay the correct amount of tax at the right time, under all relevant laws and regulations. In order to do this we operate an effective tax control framework to identify key tax risks and to manage those risks through appropriately designed and operated controls.

We ensure we only claim appropriate tax incentives, when they are available and which are aligned with our business model.

The company may consider different tax outcomes when considering how to structure commercially motivated transactions, but does not undertake aggressive tax planning for the purpose of tax avoidance. We understand the importance of corporations not wilfully engaging in tax schemes that go against the intention of legislative authority.

As an organisation we aim to be honest, fair and truthful in all of our dealings and those principles of integrity are reflected in our relationship with the tax authority.

Tax planning

Based on openness and transparency in all aspects of tax reporting and compliance.

The strategy applies to the compliance, payment and reporting of all taxes borne and collected by J R Rix & Sons Limited, the principle ones being corporate income, indirect and employment taxes.

The Rix Group aims to engage in full, open and early dialogue with HMRC to discuss tax planning, strategy, risks and significant transactions and to make fair, accurate and timely disclosure in correspondence and returns, and respond to queries and information requests in a timely fashion.

All dealings with HMRC will be conducted in a collaborative, courteous and timely manner.

Robert Wilde – Group Finance Director J R Rix & Sons Limited.

11th March 2026