

REMA TIP TOP GROUP TAX STRATEGY

For the Year ended 31 December 2026

Introduction and overview

This document sets out the tax strategy of Rema Tip Top Holdings UK Limited and its subsidiaries ("the Group").

We regard our tax strategy to be compliant with paragraphs 16 and 17 of Schedule 19 Finance Act 2016 in terms of content and meeting our responsibility to publish our strategy.

We are committed to a tax strategy that is both open and compliant. As a large group, we recognise the importance to be transparent regarding the taxes we pay.

Our tax contribution goes significantly beyond the corporate tax paid by the Group on its profits. As a large employer, we pay a significant amount of payroll taxes, in addition to operating as a collector of taxes through the PAYE and VAT systems.

Our business has a strong focus on corporate responsibility, and we see responsible administration and payment of taxation as a responsibility of our business.

Our overall tax strategy is to:

- Meet all legal requirements and to make all appropriate tax returns and tax payments.
- Consider the tax impact in major or complex business decisions, for example acquisitions.
- Operate in an environment where we consider tax in the context of our reputation and brand.
- Comply with appropriate tax risk processes, and ensure there is oversight by the Board of Directors into this compliance.

Risk management and governance arrangements

We want our tax affairs to be transparent and compliant with tax legislation, and recognise that managing tax compliance is increasingly complex. Our internal structure is set up to ensure:

- The Board of Directors understand the importance of tax compliance, and how it is achieved.
- There is a constant dialogue between the Board of Directors and those individuals tasked with the operation of our finance function, regarding the way our business manages its tax risk.
- The business portrays a positive view towards tax compliance and the importance of meeting our obligations.

We keep under review how we meet our tax obligations, primarily by seeking external tax advice when necessary and also how we manage our relationship with tax authorities.

Tax planning

We undertake tax planning as part of our overall business strategy. Our approach is only to undertake tax planning that is aligned with economic activity and is in accordance with the intention of parliament. Professional advice is sought on a transactional basis, with the depth of such advice being driven by our assessment of the risk presented by each opportunity.

We do not undertake aggressive tax planning, the sole purpose for which would be obtaining a tax advantage. We have a responsibility to minimise our tax risk and our exposure to negative publicity through non-compliance.

Attitude towards risk

The Board of Directors sees compliance with tax legislation as key to managing our tax risk.

Tax legislation is often complex and subject to interpretation. Consequently, if uncertainty arises in relation to a complex tax position the Group seeks to minimize the level of risk caused by the uncertainty as to the interpretation by seeking expert and independent advice or through discussion with HMRC.

We understand the importance of tax in the wider context of business decisions and have processes in place to ensure tax is considered as part of our decision-making process.

We have relationships with professional advisers that allow us to seek expert advice on specialist areas of tax. Our approach is to ensure we are compliant and understand our responsibilities with regards to tax, rather than looking for ways to aggressively avoid the payment of tax.

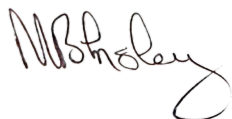
The Board of Directors is conscious of the hugely negative publicity attracted by a bad attitude towards tax, and sees strong internal processes and a good relationship with HMRC and our professional advisors as the best way to manage this reputational risk.

Relationship with HM Revenue & Customs (HMRC)

The Group seeks to adopt an open, cooperative and professional working relationship with HMRC. The Group endeavours to work proactively with HMRC to seek to resolve all issues by agreement where possible.

We employ the services of professional tax advisers to act as our agents, and in a number of cases they liaise with HMRC on our behalf. This is seen by the Board of Directors as a way to ensure we get the most out of our relationship with HMRC, thus reducing our tax risk.

This tax strategy was approved by the board on 29/01/2026



List of entities covered by this Tax Strategy:

Rema Tip Top Holdings UK Limited

Rema Tip Top Automotive UK Limited

Rema Tip Top Industry UK Limited

Van-Line Limited

Harvie Tyres Limited

Quest Consumables Limited

Clampco (UK) Limited

Abracs Limited

Yorkshire Rubber Lining Limited

Auto 4 Ltd