TAX STRATEGY OF gategroup

This document outlines the most important aspects of the Tax Strategy of gategroup and especially the gategroup UK entities. This document is prepared and published to comply with the obligations under paragraph 19(2) and 22(2) of Schedule 19 of the Finance Act 2016 to publish a tax strategy. It applies for the financial year ending 31 December 2026 and covers all UK companies of gategroup to which the Schedule 19 publication requirement applies.

The document is reviewed periodically and updated where appropriate to reflect material changes in the business or applicable tax legislation.

CODE OF CONDUCT

gategroup's Code of Conduct sets out the principles and standards of behaviour expected across the Group.

Consistent with gategroup's Code of Conduct, the UK entities seek to comply with applicable UK tax laws and regulations.

TAX RISK MANAGEMENT AND GOVERNANCE

Primary responsibility for local tax matters lies with the relevant local teams, including the UK Finance team. Day-to-day operational support is provided in collaboration with Group Tax, Group Controlling, Group Reporting and Accounting, Internal Audit and the respective business regions. gategroup's tax matters are overseen by the VP Group Finance, Controlling & Tax, who reports to the CFO. Significant tax matters are escalated through the established governance channels, including to the Board where appropriate.

Tax risks are managed as part of the wider governance and risk-management framework, taking into account their potential financial and reputational impact. The initial identification, assessment, management and monitoring of tax risks takes place at a country level.

Through cross functional collaboration Group Tax works continuously on improving the processes that support robust tax risk control environment.

Furthermore, gategroup monitors relevant developments in UK tax legislation and assesses their potential impact on its UK tax affairs.

TAX PLANNING

gategroup seeks to manage its tax affairs in accordance with applicable UK tax law and in a manner consistent with its commercial activities.

The tax consequences of commercially viable alternatives may be considered, and available tax reliefs and incentives may be used where they are consistent with the underlying business activities and the purpose of the relevant legislation.

gategroup does not seek to undertake artificial or contrived arrangements lacking commercial or economic substance. Tax positions are based on a reasonable interpretation of applicable law and the relevant facts and circumstances.

LEVEL OF ACCEPTABLE TAX RISK

gategroup prioritises tax compliance and seeks to minimise the risks of material errors, late filings and late payments through appropriate processes and controls.

It is recognised that tax legislation may be complex and subject to interpretation. Where material uncertainty arises, consideration is given to the technical merits of the position, the underlying commercial circumstances and the potential financial and reputational consequences.

External professional advice may be obtained where specialist expertise is considered appropriate.

Tax positions are adopted only where they are reasonably considered to be supportable.

RELATIONSHIP WITH TAX AUTHORITIES

gategroup seeks to maintain an open, professional and constructive relationship with HMRC by:

- submitting required tax returns, disclosures and payments accurately and on time;
- responding appropriately to enquiries and information requests;
- disclosing and correcting material errors identified in its UK tax affairs; and
- engaging with HMRC regarding material tax matters where appropriate.

Where there are differing interpretations of the law, gategroup seeks to resolve the matter through transparent and fact-based dialogue while retaining the right to pursue the available statutory procedures.