

Gattaca plc

Tax Strategy for the year ending 31 July 2026

Introduction

This document sets out the strategic tax objectives for Gattaca plc and its subsidiaries ("Gattaca" or "the Group"). This strategy applies to Gattaca plc and its subsidiary companies. In making it publicly available, we are fulfilling our responsibilities under paragraph 16(2) Schedule 19 of the Finance Act 2016 for the accounting period ending 31 July 2026.

Gattaca is one of the UK's leading recruitment companies. We aim to create long-term value for shareholders as a market leading provider of specialist recruitment services to the STEM industries, both in the UK and internationally. We strive to be a world-class operator, a responsible corporate citizen and a good employer.

Gattaca's business activities generate a substantial amount of taxes. The Group pays corporate income taxes, employment and other taxes. In addition, it collects and pays employment taxes as well as indirect taxes such as VAT. The taxes the Group pays and collects form a significant part of its economic contribution to the UK and other countries in which it operates.

Gattaca is committed to complying with tax laws in a responsible manner and to having open and constructive relationships with tax authorities. Gattaca supports efforts to increase public trust in tax systems, including engaging in initiatives to simplify and improve governments' tax regimes to encourage investment and economic growth.

Gattaca's Code of Professional Conduct sets out what is expected of everyone at Gattaca and the Group's approach to tax aligns with that.

Tax Objectives and Principles

The Group's tax objectives are:

- To provide and enforce a clear set of standards that enable the business to maximise post-tax returns in a responsible manner and one that is consistent with Gattaca's overall strategy, objectives and ethical values.
- To ensure that Gattaca's tax framework is consistent with the positioning of the Group's Brands to be perceived as synonymous with the professionalism, trust and expertise expected by tax authorities, investors, employees, clients and other stakeholders.

Gattaca's commitment to these objectives is underpinned by the following tax principles:

- To engage in reasonable tax planning, where it is aligned with the commercial and economic activities of the business.
- Respond to and implement tax incentives and exemptions in a reasonable way.

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- Commitment to an open and transparent relationship with HM Revenue & Customs about Gattaca's tax affairs as a UK-parented Group.
- In matters with countries outside the United Kingdom, to follow the terms of the UK's or relevant country's Double Taxation Treaties and relevant Organisation for Economic Co-operation and Development ("OECD") guidelines in dealing with issues such as transfer pricing and establishing taxable presence.
- In countries that fall outside the network of double tax treaties, Gattaca should take a reasonable approach towards incurring foreign taxes and minimising double taxation.
- To embrace the appropriate tax technology for our needs and for Making Tax Digital.

Tax Governance

The Board recognises the importance of sound Governance and as such seeks to comply with the Corporate Governance Guidelines as published by the Quoted Companies Alliance. The Board's specific governance objectives are:

Ethical management – behaving ethically, both in the Group's decision making and through the actions of our employees is a must for the Group. Our continued success depends on earning, keeping the trust of and preserving our reputation in the eyes of those we deal with – including clients, contractors, employees, business partners and the wider community.

Efficient management – the mechanisms by which important decisions are taken are transparent. It is clear where the responsibility lies for the management of the Group and for the achievement of key tasks. Procedures are in place to protect significant tangible and intangible assets, and these are regularly reviewed and updated.

Effective management – the Board has the appropriate composition and skills mix which are regularly reviewed and it has collective responsibility that requires all Directors to be involved in the process of arriving at significant decisions. The Board is provided with regular appropriate management and financial information on which to constructively challenge recommendations made to it.

Entrepreneurial management – There is a vision of what the Group is trying to achieve, over what period and an understanding of what is required to achieve this ambition. A dialogue exists between shareholders and the Board with the aim that the Board understands shareholders' objectives and the shareholders understand the Group's constraints and opportunities.

Approach to Tax Planning

The Group operates the Corporate Governance Code of the Quoted Companies Alliance which embraces the following principles:

- Establish a strategy and business model which promote long-term value for shareholders.

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- Embed effective risk management, considering both opportunities and threats, throughout the organisation.
- Promote a corporate culture that is based on ethical values and behaviours.
- Maintain governance structures and processes that are fit for purpose and support good decision-making by the board.

The CFO owns and implements the Group's approach to tax which is approved by the Board.

The CFO is also responsible for ensuring that policies and procedures that support the approach are in place, maintained and used consistently around the world, and that the Finance team has the skills and experience to implement the approach appropriately

Tax Risk Management

Gattaca follows its risk management system as part of its internal control processes and Senior Accounting Officer (the Chief Financial Officer – "CFO")) compliance, identifying, assessing and managing tax risks and accounting for them appropriately. Risk management measures, including controls over compliance processes, are implemented and their effectiveness monitored.

Reports are made on a periodic basis to the CFO on how tax risks are managed, monitored and assured and on improvements that are being made. The Audit Committee provides governance and oversight of tax risks.

Typically, tax risks are more likely to arise in cross-border situations given the multitude of tax jurisdictions as well as interpretational differences between different tax authorities. In most cases this can be handled in-house by the Finance team, but in certain situations external tax advisors are used.

Honest, open and transparent in interactions with HMRC

We are committed to maintaining a transparent and collaborative working relationship with all tax authorities. For the UK, this means that we engage regularly with our HMRC Customer Compliance Manager and their wider team on a real-time basis. Where there is uncertainty around meeting our legislative obligations, the Group engages with professional advisors or HMRC, where appropriate, to seek clarity and/or certainty.

Should any errors occur in tax filings, the Group is prepared to admit and correct mistakes without delay.

Further Information

Our approach to tax is applicable across the Gattaca Group. We review and update the Tax Strategy at least annually. This above Tax Strategy is published on 8th July 2025.

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