

Ryan UK Tax Strategy

Year ended 31 December 2025



This UK tax strategy for Ryan Tax Services UK Limited ("Ryan UK") is published in accordance with **Schedule 19** of the **Finance Act 2016** and sets out the approach of the entities covered by this strategy to UK tax risk management and governance, tax planning, tax risk appetite and dealings with HM Revenue & Customs ("HMRC").

This tax strategy has been approved by the Board of Directors.

Our reputation as a tax services business is of great importance to both us and our clients. Ryan UK is committed to maintaining a cooperative, transparent and constructive relationship with HMRC in relation to both our own tax affairs and, where relevant, those of our clients.

This approach reflects and supports our core values and our commitment to complying with UK tax legislation and our wider legal and regulatory obligations.

How Ryan UK manages UK tax risks

Ryan UK is committed to complying with the requirements of UK tax law and to paying the right amount of tax at the right time.

Overall responsibility for the implementation of the UK tax strategy sits with the Vice President, Tax, Finance, with day-to-day responsibility delegated to appropriately qualified finance and tax professionals. These teams are supported, where appropriate, by appointed business partners from Ryan's tax practice and by external advisers who provide specialist technical support.

The President, Europe and Asia Pacific, is the member of the Board with responsibility for oversight of the execution of the UK tax strategy as part of Ryan UK's wider governance framework.

Ryan UK maintains processes and controls designed to identify, assess, manage and monitor tax risks. As the business continues to grow and evolve, these processes and controls are reviewed and developed as appropriate to reflect changes in the business, tax legislation and the UK tax risk profile.

Tax risks are considered by the relevant finance and tax professionals, with material or complex matters escalated through the appropriate governance channels. Where specialist or technical issues arise, appropriate internal or external advice is obtained.

Our business's attitude to tax planning

Consistent with our commitment to meeting all legal and regulatory obligations, Ryan UK seeks to comply with both the letter and the intended operation of UK tax legislation. This principle underpins our approach to tax planning and decision-making.

Ryan UK will make use of tax reliefs, exemptions and incentives where these are available under UK law and consistent with the underlying policy and purpose of the relevant legislation.

Tax planning undertaken by Ryan UK is expected to have a clear commercial rationale and not to involve artificial arrangements or arrangements that are inconsistent with the intended operation of the legislation. We do not undertake tax planning solely to obtain a tax advantage where doing so would be inconsistent with our commercial objectives, professional standards or reputational expectations.

To support a strong culture of compliance, employees receive mandatory training appropriate to their roles on relevant legislation, governance and professional standards. Employees are also required to comply with Ryan's Global Code of Conduct and applicable tax policies, standards and governance requirements, which set out the guiding principles for ethical conduct and responsible decision-making.

The level of risk the business is prepared to accept for UK taxation

Ryan UK has a **low appetite for tax compliance risk** and seeks to ensure that its tax affairs are managed accurately, consistently and in accordance with applicable UK tax legislation.

We recognise that the scale and complexity of the business means that tax risks and areas of uncertainty will inevitably arise. Ryan UK does not seek to eliminate all tax risk but seeks to identify and manage tax risks within its established governance framework and to maintain a high degree of confidence in the technical basis for the tax positions it adopts.

Where tax uncertainty arises, it is assessed having regard to, among other things, the technical merits of the position, the relevant facts and circumstances, the commercial context, the materiality of the issue and the availability of appropriate internal or external advice.

Material or significant tax risks are escalated to the appropriate levels of management and governance. Where appropriate, Ryan UK will seek to resolve significant areas of uncertainty through engagement with HMRC or through other appropriate means.

The in-house finance and tax teams participate regularly in training to remain informed of developments in UK tax legislation, HMRC practice and relevant professional standards. Appropriate support is obtained from Ryan's tax practice and external advisers in more complex or specialist areas.

How the business works with HMRC

Ryan UK seeks to maintain an open, honest, transparent and constructive relationship with HMRC and to cooperate fully in relation to our UK tax affairs.

Where appropriate, and particularly in relation to significant or uncertain matters, Ryan UK seeks to engage with HMRC at an early stage and maintain an open dialogue concerning relevant current, future and past tax risks.

In the event of enquiries or queries from HMRC, Ryan UK is committed to responding in a timely manner.

Appendix 1

This tax strategy applies to Ryan and the active UK resident subsidiaries listed below:

- Ryan Tax Services UK Limited.
- Indigo Consulting Group Limited.
- Research & Development Tax Solutions (Holdings) Limited.
- Research & Development Tax Solutions Limited.
- Fast Track SME Limited.
- Tax Consultancy Services Limited.
- Catax Solutions Limited.
- Granted Consultancy Limited.
- VAT Systems Limited.
- Ryan Property Tax Services UK Limited.
- Ryan Property Tax Services UK2 Limited.
- Ryan Property Tax Services Group UK LLP.
- CVS (Commercial Valuers & Surveyors) Limited.
- Ryan Property Tax Consulting Services Limited.
- Ryan Tax Services NI Limited.

About Ryan

Ryan, an award-winning global tax services and software provider, is the largest Firm in the world dedicated exclusively to business taxes. Headquartered in Plano, Texas, the Firm combines deep tax expertise with practitioner-built technology and comprehensive consulting, compliance, and advocacy capabilities. Supported by the acclaimed *myRyan* work environment, more than 7,600 team members are empowered to deliver exceptional results for more than 87,000 clients in over 80 countries, including many of the world's most prominent Global 5000 companies. Driven by a commitment to client advocacy, Ryan helps businesses pay only what they owe, freeing capital to invest, grow, and thrive. More information about Ryan can be found at ryan.com.



For additional information

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