



JLA ACQUISITIONS TOPCO
LIMITED & SUBSIDIARIES

JLA

Group tax strategy



Our story so far

JLA was established in 1973 as a family-run company in Ripponden, West Yorkshire. Now 50 years on, we lead the market in critical equipment supply and servicing and we aren't stopping here. Through digital innovation and service investment, we're constantly finding new ways to make life easier for our customers.

Today, over 25,000 organisations trust JLA to supply and look after their laundry, catering, heating and fire safety equipment. From hotels to hospitals, JLA's market-leading products and services help to keep thousands of patients, residents and customers safe, clean and warm. We're proud to help keep sheets clean, meals served, baths warm and people safe. The equipment we look after matters to people, and they rely on us to keep it running.

Vision

To be our customers' trusted partner

Purpose

We care for critical areas of our customers' businesses, giving them the peace of mind they need to succeed

Strapline

We'll take **care** of it.

Values

CARE

We're proud to help keep sheets clean, meals served, baths warm and people safe. The equipment we look after matters to people, and they rely on us to keep it running. That spirit of care runs through everything we do.

COMMITMENT

We never stand still. Dedicated to our customers, we work with positive energy and proactivity to help them solve their problems. And we follow through with our actions – we do what we say we'll do.

COLLABORATION

We're in it together, working as one JLA for each other and for our customers. We encourage a culture of accountability and teamwork, where each of us takes responsibility and together we share in success.

Our tax strategy and attitude to tax planning

This tax strategy is published in accordance with paragraph 16(2), Schedule 19 Finance Act 2016 and is effective for the year ending 31st October 2024 onwards. The policy will be reviewed annually and remains in place for the FY25 year end.

The purpose of this tax strategy document is to set out our policy and approach in conducting our tax affairs and managing tax risks for all UK taxes and this document applies to all UK entities within the JLA group of companies of which JLA Acquisitions Topco Limited is the ultimate parent.

We are committed to complying with all applicable tax laws in the UK and all the countries in which we operate. However, the vast majority of our operations are in the UK and the way we deal with tax authorities, both in the UK and overseas, should be no different.

This tax strategy has been reviewed and supported by the Board of JLA Acquisitions Topco Limited.

We do not adopt tax schemes or abnormal tax structures that have no commercial substance. We do not use artificial tax avoidance schemes to reduce the group's tax liabilities. We claim the proper statutory reliefs to which we are legally and legitimately entitled within the normal operation and management of the business.

It is recognised that taxation matters are often significant in a corporate transaction, and therefore a key objective of our strategy is to ensure that tax affairs of the Group are in good order and uncertainties are minimised. We engage in responsible and sustainable planning, analysing and managing the tax impacts of current and future business operations and transactions, based on genuine business rationale. Decisions on transactions are reviewed from a commercial and tax perspective but this is to ensure we are able to fulfil our obligations from a tax perspective, and the tax considerations do not take priority over the commercial considerations.

Our approach to UK tax risks

The Group has a low appetite for tax risk. Processes and controls are in place to ensure compliance with applicable legislation and to minimise tax risk.

The Board has oversight of the Group's tax affairs and maintains responsibility for implementing new controls where material tax risks are identified. Specifically, UK corporation tax returns for all group companies are reviewed and signed off by our Chief Finance Officer ("CFO") before submission to HMRC. However, the CFO is supported by the Group Finance Director (Claire Szemruk), the Group Financial Controller (Charlotte Sharman), the Head of Financial Reporting (Gareth Baigent) and Head of Management Reporting (Sam Brunelle) who are responsible for the day-to-day operation of tax processes.

The internal competence we maintain ensures that corporate tax returns are properly prepared and indirect and payroll taxes are properly accounted for and reported. We train and support all personnel with responsibilities for tax matters,

to ensure that they have the skills, technical expertise and knowledge to effectively and accurately fulfil their tax responsibilities and perform to the best of their abilities.

In addition to this, we regularly consult with third party tax advisers across all taxes who work closely with our team to ensure we are compliant with our obligations from a UK tax perspective, for example (but not limited to) when new legislation is introduced or on areas of uncertainty.

The Company is subject to the Senior Accounting Officer legislation in the UK and appoints a Senior Accounting Officer who is responsible for ensuring the Company establishes and maintains appropriate tax accounting arrangements to allow tax liabilities to be calculated accurately in all material respects.

We pay the right amount of tax at the right time, on the profits we make.

Working with HMRC

Due to our low tolerance to tax risk, we generally do not need to have extensive interaction with HMRC.

However, we are open and honest in all dealings with HMRC. We believe that open dialogues and trust are key to our business. Honesty and integrity are at the heart of how we serve our customers and the way we deal with tax authorities should be no different.

We respect the rights of the government to determine their own tax regime, tax rates and collection mechanisms.



SARAH NORTON

Chief Finance Officer and Senior
Accounting Officer

31ST OCTOBER 2025