



Martin-Brower UK Ltd
Third Floor (South Wing)
One Park Lane,
Hemel Hempstead,
Herts, HP2 4YJ
Tel: +44 (0)1442 431500
Fax: +44 (0)1442 431572
martinbrower.com

UK Tax Strategy

This policy applies to Martin-Brower UK Ltd and all UK entities within its group.

Martin Brower is committed to observing all applicable laws, rules and regulations in meeting our tax compliance and reporting responsibilities in all countries we operate within.

In structuring our commercial activities we will consider (amongst a number of items) tax laws with a view of maximising the value for our shareholders.

We shall be open and transparent with tax authorities about our tax affairs and provide all relevant information that is necessary for those authorities.

The Senior Accounting Officer (SAO) is responsible for the management of the tax affairs of the Group and is fully supported in this duty by the Board of Directors.

The Group's risk management approach is to proactively seek to identify, evaluate, manage and monitor tax risks to ensure they remain in line with the group's risk appetite.

Professional opinions are sought as required from reputable independent external advisors in particular in relation to the interpretation of complex tax laws.

This tax policy is aligned with the overall group's ethics policy and is approved by the Board of Directors.

The publication of this strategy statement is regarded as satisfying the statutory obligation under s19(2), Schedule 19, Finance Act 2016 for all companies listed in below

- *Martin-Brower UK Ltd*
- *Martin-Brower UK Holdings Ltd*
- *Martin-Brower Canada Holdings Ltd*
- *Martin-Brower UK Intermediate Holdings Ltd*
- *Martin-Brower Properties Ltd*
- *Martin-Brower SCICOE United Kingdom Ltd*

This document applies to the year ended 31st December 2018



Registered Office:
Third Floor (South Wing), One Park Lane,
Hemel Hempstead, Herts, HP2 4YJ
Registered in England & Wales: 1601427