Cargiant Tax Strategy

Car Giant Limited and its subsidiaries ("Cargiant")

Tax Strategy for the year ended 31 December 2025

Introduction

This document sets out Cargiant's policy and approach to conducting its tax affairs and dealing with tax risk. Cargiant periodically reviews the business to ensure that:

1. There is alignment of the tax strategy with Cargiant's overall approach to corporate governance and risk management; and
2. Cargiant pays the right amount of tax required of it under the laws and regulations of the UK.

Tax Policy

Cargiant is committed to conduct its tax affairs consistently with the following objectives, to:

1. Comply with all relevant UK laws, rules, regulations, and reporting and disclosure requirements;
2. Ensure the tax strategy is at all times compliance based; its strategy is to account for tax on an accurate and timely basis;
3. Ensure it understands its responsibility to pay an appropriate amount of tax and fully support measures to ensure companies are appropriately transparent about the management of their tax;
4. Apply professional diligence and care in the management of all risks associated with tax matters, and ensure governance and assurance procedures are appropriate;
5. Foster constructive, professional and transparent relationships with tax authorities, based on the concepts of integrity, collaboration and mutual trust; and
6. Maintain our low appetite for tax risk and to ensure that Cargiant only structures its affairs based on sound commercial principles. Aggressive tax planning is not actively considered.