FFG Tax Strategy 2026

This document sets out FFG's approach to managing its tax affairs in accordance with the UK Finance Act 2016. It reflects our commitment to compliance, transparency, and responsible tax governance. This strategy is published on FFG's website and applies to all UK operations. The strategy covers all UK taxes and is reviewed annually by the Board.

Risk Management & Governance

- FFG maintains a low-risk classification with HMRC and is committed to retaining this status.
- Responsibility and accountability for the FFG's tax affairs is clearly defined and decisions are taken at an appropriate and senior level. Tax decisions are ultimately overseen by the Group Finance Director and the Board.
- FFG's tax strategy is aligned with, and follows, FFG's approach to corporate governance and risk management.
- FFG applies professional diligence and care in the management of all risks associated with tax matters and ensures that governance and assurance procedures are appropriate.
- Our external advisors are closely involved in the preparation and submission of our corporation tax returns to HMRC to ensure compliance and best practice.
- FFG works to ensure that it complies with all tax laws and pays the right amount of tax required of it under the laws and regulations of the countries in which it operates.

Tax Planning

- FFG works to ensure that the tax planning strategy is at all times consistent with FFG's overall strategy and its approach to risk.
- Tax is one of the key factors considered when making business decisions and all tax decisions are made in a manner that is consistent with the FFG's overall strategy.
- FFG obtain external advice, where necessary, particularly in respect of complex matters or areas of uncertainty.

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Dealings with HMRC

- FFG is committed to the principles of openness and transparency in its approach to dealing with tax authorities.
- All dealings with the tax authorities are conducted in a collaborative and timely manner.
- FFG endeavours to file all relevant tax documents on time, with timely payment of any liabilities arising.
- In respect of disputed matters, if any, the aim would be to strive for early agreement and to achieve certainty wherever possible.

Risk Decisions

- FFG works to ensure that it pays the amounts of tax legally due in any territory. FFG seeks to utilize available tax reliefs and incentives in a manner consistent with the intent of the legislation and our ethical standards.
- Diligent professional care and judgement will be employed to assess tax risks and to arrive at well-reasoned conclusions on how the risks should be managed. Where uncertainty exists as to the interpretation of the tax law, appropriate third-party advice will be sought to support the decision-making process.

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