

## Tax Strategy

The Board of Outcomes First Group is responsible for ensuring the tax obligations of the Group are understood, complied with and managed appropriately. Fulfilling its tax obligations and maintaining a transparent and cooperative relationship with HMRC is integral to the Group's Tax Strategy.

## Our Tax Strategy

Group sets out the business's approach to the management of the Group's tax affairs within the context of its wider strategy. The Group will continue expanding its services in its core markets of education and residential care for young people, whilst preserving its reputation for high quality and dependable provision. Our Tax Strategy is consistent with these objectives.

The Tax Strategy is reviewed annually and approved by the Group Board. This current Tax Strategy relates to SSCP Spring Topco Limited and its subsidiaries as at August 2020.

## Attitude to Tax Planning

The Group takes a responsible, ethical and transparent approach to tax planning and management of tax affairs.

The Group sees the payment of the correct amount of taxation as a responsibility of the business.

The Group takes advantage of all relevant tax reliefs and incentives that are available and engages in planning, within the permitted guidelines, to ensure the business is not liable to taxes higher than those intended by legislation.

In the event The Group acquires businesses, the Group will seek to bring their approach to tax planning and management of tax affairs in line with the Group as soon as pragmatically possible.

## Attitude to Tax Risk

The Group appetite for tax risk is low. We seek to be compliant with the tax laws and to minimise the risk of a dispute with HMRC by being honest about all our tax affairs.

## Relationship with HMRC

The Group promotes an open, transparent and collaborative relationship with HMRC. This is achieved by:

- Timely submission of tax returns and prompt responses to queries arising;
- Pro-actively engaging with HMRC around complex or evolving issues; and,
- Adopting a cooperative approach to resolving questions over tax law interpretation..

## Tax Risk Management

Tax risks are identified and managed as part of the Group's wider control processes for financial risks and compliance.

Policies and procedures are in place to ensure compliance with tax laws and regulations in the UK and to ensure that tax risks are identified and mitigated to the low level of risk that the Group is prepared to accept.

The Group's tax affairs are managed by correctly qualified individuals supported by external advice from reputable professional firms with specialist knowledge.