

Tax Strategy

This document sets out Outcomes First Group's tax strategy in line with the UK legislative requirements per Paragraph 16(2) of Schedule 19 of Finance Act 2016. The Board of Oasis Topco 1 Limited (together with its subsidiaries, the "Group") is responsible for setting the Group's Tax Strategy 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 tax authorities in the countries where the Group operates is integral to the Group's Tax Strategy.

Our Tax Strategy

The Group's Tax Strategy sets out the business' 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 market of education services, whilst preserving its reputation for high quality and dependable services. 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 the Group's 31 August 2026 year end.

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's appetite for tax risk is low. We seek to be compliant with the tax laws and to minimise the risk of a dispute with tax authorities in the countries where we operate.

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 all countries the Group operates in 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.