



TAXATION STRATEGY Version 5 For year ending 31 December 2025

Overview and scope

M&J Evans Construction Limited is a Civil Engineering and Groundworks company trading only within the UK. The company is owned by M&J Evans Group Limited and forms part of the 'M&J Group of companies,' of which, the highest UK parent responsible for tax strategy is MJE Holdco Limited.

This strategy has been prepared in accordance with paragraph 16 of Schedule 19 to the Finance Act 2016. A list of the entities to which it applies is set out below. In this strategy, references to 'M&J Evans Group', 'M&J', 'Holdco', or 'the group' are to all these entities. The strategy applies to all subsidiaries, employees, contractors, and associates.

This tax strategy was published on 30 September 2025, and the Group regards this publication as complying with its duty under paragraph 16(2) Schedule 19 FA 2016. The strategy is effective for year ending 31 December 2025 and was reviewed and approved by the Board of Directors.

This strategy applies from the date of publication until it is superseded. References to 'UK Taxation' are to the taxes and duties set out in paragraph 15(1) of the Schedule which include Income Tax, Corporation Tax, PAYE, NIC, VAT, Insurance Premium Tax, and Stamp Duty Land Tax. References to 'tax', 'taxes or 'taxation' are to UK taxation and to all corresponding worldwide taxes and similar duties in respect of which the Group has legal responsibilities.

Aim

M&J Evans Group aims to manage its tax position using appropriate risk control frameworks, whilst maintaining a good reputation, and relationships with tax authorities. The Group aims to ensure it accurately calculates and pays the correct amount of tax at the right time under all relevant laws and regulations.

Approach to Risk Management and Governance

M&J Evans Group follow all statutory obligations, laws, rules, regulations, reporting and disclosure requirements.

Through its business activities the Group pays and collects a range of taxes, including but not limited to, corporation tax, VAT, employment taxes, construction industry taxes and other taxes such as business rates and stamp duty. The Group seeks to minimize the risk of uncertainty or disputes wherever possible.

The Group is subject to the Senior Accounting Officer ("SAO") regime which denotes a director or officer of the company with overall responsibility for the Group's financial accounting arrangements. The SAO of the Group for the year ending 31 December 2025 is the Chief Financial Officer (CFO) of M&J Evans Group Limited. The CFO regularly meets with the Chief

Executive Officer, Group People Director, Regional Managing Directors, Group Financial Controller, and other Senior Managers throughout the year to review the group's risks and controls.

The Group has processes and procedures documented and reviewed in line with company policy to ensure internal compliance and allow a true, transparent, and accurate audit.

Professional diligence and care is applied in the management of all tax risks. The Group seeks to submit all tax returns on a timely basis and pay the correct amount of tax on time. Robust and accurate tax accounting arrangements are maintained, complying with all relevant regulations.

Attitude towards tax planning and risk management

M&J Evans Group manages risks to ensure compliance with legal requirements in a manner which ensures payment of the right amount of tax.

When entering into commercial transactions, M&J Evans Group seeks to take advantage of available tax incentives, reliefs, and exemptions in line with, and in the spirit of, tax legislation. M&J Evans Group does not undertake tax planning unrelated to such commercial transactions.

The level of risk which M&J Evans Group accepts in relation to UK taxation is consistent with its overall objective of achieving certainty in the group's tax affairs. At all times M&J Evans Group seeks to comply fully with its regulatory and other obligations and to act in a way which upholds its reputation as a responsible corporate citizen. In relation to any specific issue or transaction, the Board is ultimately responsible for identifying the risks, including tax risks, which need to be addressed and for determining what actions should be taken to manage those risks, having regard to the materiality of the amounts and obligations in question. The Group takes a low-risk approach to tax planning.

Where tax guidance is unclear the business seeks qualified external tax advice to support the group's decision-making process.

M&J Evans Group maintains a tax risk register which enables the group to regularly assess the internal tax risks. External advice is taken on any area of uncertainty and the Group takes a conservative approach to minimize the level of tax risk.

As with any business there is a risk of error or omission within processes, which may result in the incorrect application of tax rules or calculations. To reduce the level of tax risks, as far as is reasonably practical, the group proactively reviews and monitors activities and processes to identify key risks and ensure mitigating controls are in place.

During the financial year ended December 2022, the Group implemented the first stage of a new Enterprise Resource Planning (ERP) System. This enabled the group to complete a full procedure review along with automating processes to reduce risks around human error. The project is still ongoing with the additional phases designed to further increase the quality of internal controls.

The Group continues to pursue avenues to reduce risk further such as automation, employee continual professional development and instructing external tax professionals to perform risk reviews.

Relationship with HMRC

The M&J Evans Group engages and collaborates with tax authorities professionally and with integrity. The group is committed to ensuring all interactions with tax authorities are conducted in an open, collaborative, and professional manner.

The group makes fair, accurate and timely disclosures, and endeavours to respond to information requests in a reasonable timeframe.

M&J Evans Group discloses all relevant facts and identifies any transactions or issues where it considers that there is potential for the tax treatment to be uncertain.

Any inadvertent errors in submissions made to HMRC are fully disclosed as soon as reasonably practicable after they are identified.

All dealings on decision making will be conducted openly and transparently, in all areas of governance and tax planning, whilst following all applicable laws and regulations relevant to taxation.

List of entities covered by this Tax Strategy

- MJE Holdco Limited
- MJE Midco Limited
- M&J Evans Group Limited
- M&J Evans Construction Limited
- M&J Utility Services Limited
- M&J Evans Plant Limited
- Flynn Group Limited
- Flynn Corporate Limited
- Flynn Limited
- Bristlewand Limited