FY 26/27

IMS POLICY

UK TAX

BELL GLOBAL PROPERTY SERVICES (UK) LTD

UK TAX POLICY

Introduction

This strategy applies to Bell Global Ltd, and the entities listed at Appendix 1, collectively referred to as "Bell".

Bell is currently one of the largest Property Services contractors in the UK, both in terms of our geographical coverage and our directly employed workforce. We are a proud advocate of employment, offering meaningful training opportunities and direct delivery of works. We recognise that paying taxes arising from our activities is an important part in how we support the communities in which we operate.

Through our business activities, we pay (as well as collect and pay) a range of taxes, including Corporation Tax; Employment taxes; VAT; Construction Industry taxes; plus, other taxes such as business rates and stamp duty.

1 Management of UK Tax Risks

Bell is committed to managing its tax affairs in a responsible and transparent manner complying with all relevant tax legislation, having due regard to our wider reputation and corporate responsibilities. We require all employees to conduct themselves in a fair, proper and ethical matter and in compliance with applicable law, regulations, and professional standards.

Ultimate responsibility for Bell's tax strategy and governance rests with the Board of Bell Global Ltd. The Board has delegated day to day responsibility for Bell's tax affairs to the Finance Director, who reports to the Board as required. The Finance Director is also the Group's Senior Accounting Officer and ensures that:

- Potential tax risks are assessed, and processes and controls are implemented (and subject to regular review) to mitigate the risks to an acceptable low level.
- All staff involved in the Group's tax processes receive appropriate training and support in the tax related aspects of their roles. Members of the finance team are sufficiently experienced with appropriate professional qualifications and practical experience which reflects the responsibilities required for their roles.
- Advice is sought from external advisers where appropriate.

2 Attitude to Tax Planning

Bell has a low appetite for tax risk. We seek, as a responsible corporate citizen, to comply with tax legislation and regulations in a diligent manner which ensures payment of the right amount of tax.

External advisers are used as required to assist in determining the appropriate tax treatment of particular transactions, to ensure compliance with relevant laws and regulations.

Bell does not engage in any artificial tax arrangements or planning but will seek, when appropriate and available, to take advantage of legitimate tax incentives and reliefs.

3 Relationship with Tax Authorities

Bell seeks to ensure all tax returns are completed accurately and submitted on a timely basis, and that the correct amounts of tax are paid to the authorities at the appropriate time.

We seek to have a constructive relationship with HMRC, working respectfully and constructively in respect of any tax audits or communications.

Should any dispute arise, Bell is committed to addressing the matter promptly and resolving it in an open, professional, and constructive manner.

4 Approval

This strategy was formally approved by the Board and is reviewed annually. Bell regards this publication as complying with its duty under Schedule 19 of the Finance Act 2016, in respect of the year ended 31 March 2027.

Appendix 1: Bell Group Companies

- Bell Global Ltd
- Bell Global Property Services (UK) Ltd
- Bell Group Ltd
- C.B. Contracts (N.I.) Ltd
- BSHEQ Consultants Ltd
- Paint My Home by Bell Limited
- Ronald J. McDermid Limited (acquired 30th September 2025)
- ABCO Management Limited
- P&D Scotland Limited
- Bell Facilities Management Limited
- Napier & Company (Painters) Ltd
- Torbay Decorating Company Ltd
- Cyril John Limited