Policy Statement 2026

Group Tax Strategy

Revision	2.1	Signed by: **Eamonn Laverty** *Chief Executive Officer*	
Issue Date	22/01/2026		

Introduction

This document sets out the tax strategy of McAleer & Rushe Contracts UK Limited and the group of UK companies of which it is a member. It is published on McAleer & Rushes website and is publicly available to all stakeholders for the purposes of complying with Schedule 19 of the Finance Act 2016.

The group ensures the strategy is:

- adopted and followed consistently by all group members; and
- in line with the group's approach to corporate governance and risk management.

Group Tax Commitment

McAleer & Rushe and its group members pay tax in accordance with all relevant laws and regulations in the countries in which the group operates.

Tax Risk Management & Governance

The group operates an effective tax control framework to identify key tax risks and manages those risks through appropriately designed and operated controls. In operating our tax risk management and governance processes, McAleer & Rushe has a low appetite towards tax risk.

We are committed to full compliance with our tax obligations, paying the right amount of tax at the right time. We seek to ensure that our tax arrangements remain consistent with a low risk assessment, both in financial and reputational terms.

This is ensured through:

- submitting all tax returns on time and having supporting documentation to support each return filed;
- paying all taxes at the right time;
- maintaining tax accounting arrangements which are accurate and comply with legislation.

The group have identified tax risks, which are maintained on risk registers that are reviewed regularly by the finance team.

Tax Planning

McAleer & Rushe does not engage in any artificial tax arrangements. It has a strong commercial focus and to meet its objective to control unnecessary costs, the group utilises tax reliefs and allowances prescribed by legislation in the way in which they are intended to be used.

Transactions between group companies are conducted on an arms-length basis in accordance with appropriate transfer pricing rules. This ensures the group's profits are taxed where economic activities are performed.

Tax Risks

The group seeks to reduce the level of tax risk arising from its operations as far as is reasonably practicable by ensuring that reasonable care is applied in relation to all processes which could materially affect its compliance with its tax obligations.

The group's annual Corporation Tax returns are prepared by external advisors and reviewed for accuracy and completeness by the finance team before submission to HMRC.

When considered necessary, the finance team engages external advisors to provide technical expertise when required.

Relationship with HMRC

McAleer & Rushe and its fellow group members are committed to acting with integrity at all times and engage with HMRC openly and constructively. We feel this is the best way to ensure that we pay the right tax at the right time and to maintain a good working relationship with HMRC.

Where appropriate we endeavour to engage with HMRC as soon as possible in any areas of material uncertainty, so as to minimise our tax risk and to provide greater certainty for both parties in advance of formal tax filings.

This tax strategy has been approved by the Board of Directors and is effective for the year ending 31 December 2025. It will be reviewed and updated where appropriate annually.

The Board is responsible for setting and monitoring the strategy and the finance team is accountable to the Board for the implementation of the strategy and management of tax risk.