

Tax Strategy

Group strategy

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2 Purpose and introduction

This Tax Strategy sets out Ebbon Group Limited's ('Ebbon Group') approach to tax and satisfies the requirement to publish its tax strategy under Schedule 19 of the Finance Act 2016.

Ebbon Group is committed to ethical behaviour. Its tax principles align with the Group Code of Ethics and Environmental, Social and Governance Policy, including expectations that employees act in accordance with Group values and receive appropriate training.

3 Scope

This Tax Strategy applies to the year ended 30 November 2026 and to Ebbon Group, its subsidiaries Licence Check Limited, DriverCheck Limited and Ebbon Intelligence, and its sister companies Ambit Technology Limited and DAVIS Consult Limited.

Ebbon Group provides electronic business solutions to the automotive industry. Ebbon Automotive supports vehicle fleet procurement and logistics movements; DriverCheck and Licence Check provide real-time driving licence checking platforms; Licence Check also provides a broader SaaS fleet management platform; and Ebbon Intelligence provides robotics systems to the automotive sector and is undertaking research and development during 2026.

All Group sites are located in the United Kingdom. The customer base is primarily in the United Kingdom and the Netherlands, with a growing presence in France.

4 Definitions and abbreviations

Term / abbreviation	Meaning
CCM	Customer Compliance Manager at HM Revenue & Customs.
HMRC	His Majesty's Revenue & Customs.
SAO	Senior Accounting Officer.

Tax risk	The risk of financial loss, penalty, reputational damage or failure to meet tax obligations arising from the Group's activities or decisions.
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5 Roles and responsibilities

Role	Responsibility
Ebbon Group Board	Holds overall accountability for the Group's tax affairs and provides governance and oversight.
Chief Financial Officer	Manages the Group's tax affairs day to day, reports directly to the Board, and ensures tax risks are identified and addressed.
Relevant employees and advisers	Apply appropriate professional care and judgement, follow Group controls and escalate tax risks or uncertainties.

6 Tax strategy principles

Ebbon Group has historically operated in accordance with the principles below and is committed to their continued application throughout the business.

- Act in accordance with all applicable tax laws and regulations.
- Ensure tax planning is aligned with commercial and economic activity.
- Maintain a strong tax governance framework focused on the early identification and management of tax risk.
- Maintain a low appetite for tax risk and work with tax authorities openly and collaboratively to achieve certainty wherever possible.

6.1 Compliance and commercial alignment

Ebbon Group aims to meet its tax compliance and reporting obligations with diligent professional care and judgement. Tax decisions must reflect genuine business activity and the Group's commercial strategy.

6.2 Risk management and governance

Overall accountability for Ebbon Group's tax affairs rests with the Board. Governance is based on effective oversight, clear escalation mechanisms, risk management and transparency. Tax risk is managed through established procedures and escalated to the Board quarterly.

The Chief Financial Officer is responsible for the day-to-day management of the Group's tax affairs and for ensuring that tax risks are identified across the business and addressed appropriately. In the United Kingdom, this includes identifying, assessing and managing tax risks in accordance with Senior Accounting Officer requirements.

6.3 Tax risk management and controls

Ebbon Group maintains an internal control framework for tax compliance processes. Controls include segregation of duties, initial and second-level review, and reconciliations to underlying systems. These controls are also reviewed through the Group's SAO procedures.

6.4 Prevention of tax evasion

Ebbon Group does not tolerate tax evasion or the facilitation of tax evasion. The Group applies appropriate procedures and controls intended to prevent persons acting on its behalf from facilitating tax evasion.

6.5 Tax planning

Ebbon Group has a low tax risk appetite. It only seeks to undertake tax planning that reflects the business and its commercial strategy and that does not lead to an abusive result.

Tax law and regulation may be open to interpretation. Where uncertainty exists, the Group seeks advice from external advisers as appropriate. Advice is also sought when considering tax incentives and exemptions, to support legitimate application in line with government intent and the Group's commercial activities.

6.6 Relationship with tax authorities

Ebbon Group seeks to build and maintain open and collaborative relationships with tax authorities. The Group aims to keep HMRC informed about developments in the business, including significant business events, and may engage with HMRC in areas of tax complexity or where tax law may be open to interpretation.

In support of these objectives, the Group seeks to maintain regular contact with its CCM.

7 Approval and review

This Tax Strategy was reviewed and approved by the Ebbon Group Board on 24 September 2026. It will be reviewed annually and remains applicable throughout the year ended 30 November 2026.

8 Supporting documents

Document / record
Ebbon Group Environmental, Social and Governance Policy
Ebbon Group Code of Ethics
Tax compliance procedures and internal control records
Senior Accounting Officer procedures and supporting records
Board reporting and tax risk escalation records

9 Change log

Version	Date	Author	Summary of change	Approval
1.0	September 2024	Chief Financial Officer	N/A	Ebbon Group Board
2.0	24 September 2026	Chief Financial Officer	Approved Tax Strategy reformatted using the Ebbon Group controlled-document template.	Ebbon Group Board