

Marlowe PLC Tax Strategy

Introduction

Marlowe PLC is a public limited company registered in England and Wales. The tax strategy outlined below applies to Marlowe PLC and the subsidiary companies listed in the Appendix. Hereafter, any mention of the “the Group” will refer to Marlowe Plc and the companies listed in the Appendix.

In accordance with the requirements of paragraph 16(2) of schedule 19 of the Finance Act 2016, the Group presents its UK Tax strategy for the year ended 31 March 2025. This tax strategy applies from the date of publication and applies to all UK taxes applicable to the Group. The tax strategy has been approved by the Board of Directors of Marlowe PLC.

In accordance with the regulations this policy will be reviewed for each financial year.

Management of Tax Risks

The Group is committed to compliance with UK laws and regulations. The Group has clear tax policies and governance in place. The Group is committed to meeting all relevant deadlines including the submission of tax returns and the payment of taxes when they fall due.

The Audit & Risk Committees monitor the integrity of the Group’s financial reporting system, internal controls and risk management framework, including those elements relating to taxation. The Group’s CFO is responsible for managing the Group’s tax risks strategy, with support from the Group’s senior finance team and Business Unit Finance Directors.

The Group will seek tax advice from external advisors to ensure the correct tax treatment, when required. External advisors are involved in the compliance process, preparing and reviewing returns prior to filing with HMRC.

Attitude towards Tax Planning

The Group will take advantage of available tax reliefs and exemptions where possible to minimise tax costs. The Group is committed to comply with the tax legislation, rules, regulations and reporting requirements, when considering any tax planning.

The Group does not enter into any artificial tax planning arrangements that do not have any commercial substance. Advice from external providers will be sought, when considering potential tax planning or restructuring.

Level of risk on relation to the UK taxation

The Group has a low appetite towards risk when considering commercial transactions and the tax implications.

If there is any uncertainty around a transaction, external advice is sought.

Approach and relationship with HMRC

The UK Group's approach to HMRC is transparent and constructive, which has resulted in a positive relationship.

In the event errors are found, the Group make any necessary corrections with full disclosure to HMRC in a timely manner.

The policy has been approved by the board of directors of Marlowe PLC on 20th March 2025.

Appendix

Entity:	Country of incorporation:
Marlowe Plc	Incorporated in England
Marlowe 2016 Limited	Incorporated in England
N-ov 8 Group Limited	Incorporated in England
WCS Environmental Engineering Ltd	Incorporated in England
Sterling Hydrotech Holdings Limited	Incorporated in England
Sterling Hydrotech Limited	Incorporated in England
Clearwater Group Limited	Incorporated in England
Clearwater Compliance Limited	Incorporated in Ireland
Clearwater Technology Ltd	Incorporated in England
Eurosafe UK Group Limited	Incorporated in England
Fire & Security (Group) Limited	Incorporated in England
Marlowe Fire & Security Group Limited	Incorporated in England
Marlowe Fire & Security Limited	Incorporated in England
Marlowe Kitchen Fire Suppression Limited	Incorporated in England
Tersus Consultancy Limited	Incorporated in England
Santia Limited	Incorporated in Wales
Santia Access Solutions Limited	Incorporated in Wales
Santia Holdings Limited	Incorporated in Wales
Santia Asbestos Management Limited	Incorporated in Wales
Santia Construction Management Limited	Incorporated in Wales
WCS Environmental Limited	Incorporated in England
WCS Environmental South East Limited	Incorporated in England
Hydro-X Group Limited	Incorporated in England
Hydro-X Water Treatment Limited	Incorporated in England
Hydro-X Air Limited	Incorporated in England
Hydro-X Training Limited	Incorporated in England
Hydro-X Engineering Limited	Incorporated in England
WCS Services Limited	Incorporated in England
WCS Services Invicta Limited	Incorporated in England
Advance Environmental Limited	Incorporated in England
Alarm Communication Limited	Incorporated in England
Atana Ltd	Incorporated in England
BBC Fire Protection Limited	Incorporated in England
Fire Alarm Fabrication Services Limited	Incorporated in England
Guardian Water Treatment Ltd	Incorporated in England
Hadrian Technology Limited	Incorporated in England
Island Fire Protection Limited	Incorporated in England
Kingfisher Environmental Services Limited	Incorporated in England
Morgan Fire Protection	Incorporated in England
Ruthven Alarms Limited	Incorporated in Scotland

MJ Fire Safety Ltd	Incorporated in England
Phase Technology Limited	Incorporated in England
Phase Technology (Holdings) Limited	Incorporated in England
Phase Technology 2gen Holdings Limited	Incorporated in England
PCS Asbestos Consultants Limited	Incorporated in England
Victory Fire Limited	Incorporated in England
Clymac Limited	Incorporated in England
Marlowe Smoke Control Limited	Incorporated in England
Trans-fire Holdings Ltd	Incorporated in England
Merryweather & Sons Ltd	Incorporated in England
Trans-fire Protection Limited	Incorporated in England