

Think FM Solutions Ltd

Company Tax Policy

Document control

Policy owner: Think FM Solutions Directorate

Approved by: Managing Director

Review date: 07 January 2026

Next review date: 07 January 2027

Head Office & Registered Office: 22–24 Ely Place, London, EC1N 6TE

1. Policy statement

Think FM Solutions Ltd (“the Company”) is committed to conducting its tax affairs responsibly, transparently, and in full compliance with all applicable UK tax laws and regulations.

The Company recognises the importance of paying the right amount of tax, in the right place, at the right time, and of maintaining an open and constructive relationship with HM Revenue & Customs (HMRC).

This policy applies to all taxes borne and collected by the Company in the UK.

2. Legal and regulatory framework

The Company’s approach to tax compliance is aligned with applicable UK legislation and guidance, including but not limited to:

- Taxes Management Act 1970
- Finance Acts (as amended)
- Criminal Finances Act 2017 (corporate offence of failure to prevent the facilitation of tax evasion)
- HMRC guidance and statutory requirements.

3. Approach to tax compliance

The Company:

- Complies fully with all statutory tax filing, reporting, and payment obligations
- Submits accurate tax returns based on complete and reliable information
- Pays taxes when they become legally due
- Maintains appropriate records to support tax calculations and filings.

The Company does not engage in artificial or abusive tax arrangements that are designed to evade tax or lack genuine commercial substance.

4. Tax planning and use of reliefs

Think FM Solutions may legitimately utilise tax reliefs, incentives, exemptions, and allowances that are expressly provided for in legislation and aligned with the intention of Parliament.

Any tax planning undertaken:

- Is based on genuine commercial activity
- Has appropriate economic substance
- Is consistent with the spirit as well as the letter of the law
- Is subject to appropriate professional advice where required.

The Company does not tolerate tax evasion or the facilitation of tax evasion in any form.

5. Prevention of tax evasion facilitation

In accordance with the Criminal Finances Act 2017, the Company has a zero-tolerance approach to the facilitation of tax evasion.

The Company:

- Prohibits any employee, contractor, or agent from assisting others in evading tax
- Maintains policies and controls to reduce the risk of facilitation
- Encourages the reporting of concerns through appropriate internal channels.

Any breach of this requirement may result in disciplinary action and/or termination of engagement.

6. Governance and responsibilities

Board of Directors / Managing Director

- Overall responsibility for the Company's tax strategy and compliance

- Ensures appropriate governance and oversight arrangements are in place.

Finance function / external advisers

- Responsible for preparing and submitting tax returns
- Ensure compliance with statutory deadlines
- Seek professional advice where appropriate

Employees and representatives

- Must act honestly and lawfully in all matters relating to tax
- Must not engage in or facilitate tax evasion

7. Relationship with HMRC

Think FM Solutions is committed to maintaining an open, honest, and professional relationship with HMRC.

The Company will:

- Engage cooperatively with HMRC
- Respond promptly to queries and requests for information
- Seek to resolve any disputes or uncertainties in a constructive manner

8. Transparency and disclosure

Where required by law or contractual obligation, the Company will provide information relating to its tax affairs to regulators, authorities, or clients.

Disclosures will be made accurately and in accordance with applicable legal and confidentiality requirements.

9. Monitoring and review

Compliance with this policy is monitored through:

- Management oversight
- Financial controls and reviews
- Use of professional advisers where appropriate

This policy will be reviewed annually or sooner if there are changes to legislation, HMRC guidance, or the Company's business operations.

Signed:



Managing Director

Think FM Solutions Ltd

Date: 07 January 2026