Group tax strategy
Year ended 31 December 2026

This tax governance policy sets out how Circle Health Group Limited ("CHG") and the other companies in the Pure Health UK Topco Limited group of companies ("the Group") approach the conduct of their tax affairs.

1. Management of our tax affairs

The Group's strategic objective in respect of taxation is to seek to promote the medium and long-term success of CHG and the Group to deliver sustainable shareholder value whilst being committed to complying with legal requirements to administer and pay the required amount of tax in the UK. It is important to us that tax compliance and reporting is managed in a responsible and transparent manner by maintaining an open and collaborative relationship with the tax authorities. In structuring our commercial and financing activities, we seek to utilise the reliefs and incentives available. This will have full regard for the tax legislation in the UK and be driven by commercial and economic substance not artificial tax arrangements.

2. Risk Management

We are aware that we cannot eliminate all tax risks arising from the interpretation of tax law and the adherence to our tax obligations. However, in order to minimise our exposure, we endeavour to identify, evaluate and monitor these risks in order to manage them as effectively as possible through the implementation of internal controls. Where there is uncertainty in how relevant tax law should be applied, specialist external advice may be sought to support the Group's decision-making process.

3. Tax planning

As a responsible corporate citizen, CHG and the Group seek to balance commercial imperatives with strategic decisions. The Group adopts a conservative approach in its tax planning, pursuing only those initiatives that it is prepared to fully disclose to the tax authorities and complying fully with the relevant UK legal and tax obligations.

4. Relationship with HMRC

We strive to engage in and maintain a good, open and professional relationship with HMRC. The Group is always interested in shaping future tax legislation in ways that balance the Group's interest with those of the relevant authority or policy.

This tax policy is approved and owned by the Group's Executive and overseen by the Board. It is published in compliance with the requirements of Paragraph 16(2) and Paragraph 25 of Schedule 19 to the Finance Act 2016.