

UK TAX STRATEGY STATEMENT



Financial year ending 31 December 2026

Menzies Distribution Solutions UK Tax Strategy Statement

Introduction

Menzies Distribution Solutions is one of the UK's leading logistics providers, offering tailored contract logistics, warehousing, and supply chain solutions.

This statement sets out the UK Tax Strategy for Menzies Distribution Solutions Group Limited and all subsidiaries set out below, as required by Paragraph 16 (2), Schedule 19 of the Finance Act 2016.

Menzies Distribution Solutions Limited
Menzies Distribution Services Limited
Menzies Distribution Logistics Limited

The Tax Strategy is owned by and was approved by the Board of Directors 29th September 2026 and applies to the financial year ending 31 December 2026. It will be reviewed and approved by the Board of Directors annually.

Our management of UK tax risks

We maintain a low-risk approach to tax and have processes in place to ensure compliance with all laws and regulations.

We only undertake tax planning that supports genuine commercial activity and economic substance. We do not engage in arrangements lacking commercial purpose or where obtaining a tax advantage is the main objective.

Ultimate responsibility for management of UK tax risks including compliance with tax legislation rests with the Board of Directors who maintains active oversight of tax strategy and risk management. There are clear reporting lines in place to escalate tax issues, with day-to-day management of UK tax risk management overseen by the Finance Director, closely supported by the Financial Controller and wider finance team. The Finance Director will promptly report any material tax issues to the Board as required.

External tax advisors are regularly engaged, with primary tax advisors engaged to support corporation tax reporting and compliance and to provide tax advice to the business. We also engage with property consultants and pension advisors to support matters including advice on associated tax laws and requirements which we must comply with. Where any transactions or situations arise in our business which are complex or non-routine, we consider if there are tax implications of these and if uncertain, we will seek external tax advice from our advisors.

How we work with HMRC

We are committed to maintaining an open and transparent relationship with all tax authorities, including HMRC. We aim to file all tax returns on a timely basis with full disclosure of any facts which support the basis of our tax returns.

Where material uncertainty arises, we seek clarity through external advice and, if appropriate, engage with HMRC proactively, including through disclosure or clearance processes.

September 2026

A handwritten signature in black ink, appearing to be 'R Morson', written over a horizontal line.

RICHARD MORSON

Chief Executive Officer, for and on behalf of the Board.

September 2026
