

POLICY STATEMENT – TAX STRATEGY

Aspire Defence Holdings Limited and subsidiaries (“the Group”) Tax Strategy.

This published UK tax strategy satisfies Schedule 19 of the UK Finance Act 2016 in respect of our financial year ending 31 December 2026.

The overall aim of the Group’s tax policy is to manage the Group’s tax affairs to comply with rules and regulations in the United Kingdom, the only jurisdiction in which the Group operates.

The following document lays out the Group’s strategy and approach for the United Kingdom.

Governance

The Group maintains internal policies and procedures to meet, monitor and control tax obligations. The Financial Director is the Senior Accounting Officer ultimately responsible for the Group’s overall tax. Tax matters are regularly reported to the Board.

Tax Planning

The Group complies with all UK tax rules and regulations. The Group may engage in tax planning to structure its operations and finances in a tax efficient manner but all such planning is grounded in commercial reality. All transactions are therefore required to have a commercial rationale or business purpose.

Tax Risk

The Group’s tax arrangements are based on its commercial business and economic activities. The Group monitors and reviews its operations to realign its tax arrangements when necessary to be compliant with the tax rules and regulations. The Group applies the arm’s length standard to intercompany transactions. The Group seeks professional opinions and advice from independent external advisors on tax matters as UK tax code is highly complex and constantly changing. External advice is taken to ensure a correct analysis is made of transactions and proposed transactions such that the tax consequences are understood.

Tax Contribution

In addition to employer’s National Insurance, the ADHL Group paid a total of £13.2m in respect of Corporation Tax for the year ended 31 December 2025 (2024: £9.4m).

Our Relationship with Her Majesty’s Revenue & Customs (“HMRC”)

The Group is committed to the principles of openness and transparency with HMRC and takes a zero-tolerance approach to tax evasion. It will provide all relevant information that is necessary for HMRC to review possible tax risks.