

## **Kids Planet Group Tax Strategy**

### **Background**

The Kids Planet group of companies (“Kids Planet Group”) constituting Traust Topco Limited and its subsidiaries provides high quality early years education from birth to 5 years. The Group operates throughout England and Wales.

### **Scope**

This strategy applies to all entities in the Kids Planet group in accordance with paragraph 16 of Schedule 19 to the Finance Act 2016. In this strategy, references to ‘Kids Planet Group’ or ‘the Group’ are to all these entities. The Tax Strategy is reviewed annually and approved by the Kids Planet Group Board and was first published on 6<sup>th</sup> March 2026.

The Group regards this publication, published on 6<sup>th</sup> March 2026, as complying with its duty under paragraph 16(2) Schedule 19 FA 2016 for the financial year ended 31 March 2026.

This strategy applies from the date of publication until it is superseded. References to ‘UK Taxation’ are to the taxes and duties set out in paragraph 15(1) of the Schedule which include Income Tax, Corporation Tax, PAYE, NIC, VAT, Insurance Premium Tax, and Stamp Duty Land Tax. References to ‘tax’, ‘taxes’ or ‘taxation’ are to UK taxation and to all corresponding worldwide taxes and similar duties in respect of which the Group has legal responsibilities.

### **Our Tax Strategy**

The Board of Kids Planet Group is responsible for ensuring the tax obligations of the Group are understood, complied with and appropriately managed. We seek to manage the Group’s tax affairs in a way which takes into account the Group’s wider corporate reputation in line with our overall high standards of governance.

### **Governance in relation to UK taxation**

Ultimate responsibility for managing Kids Planet Group’s tax risks and tax compliance lies with the Board, with this responsibility delegated to the Chief Financial Officer.

Our Group Financial Controller and Group Financial Accountant support the Chief Financial Officer, overseeing UK tax compliance related matters and managing Kids Planet Group’s relationship with third-party tax advisors and HMRC.

The Finance teams are staffed with appropriately qualified individuals.

### **Tax Risk Management**

Tax risks are identified and managed as part of Kids Planet Group’s wider control framework for financial risks and compliance to ensure that any risk areas are identified and mitigated to the low level of risk that is acceptable to the Group. This also includes an annual review of the Group’s Tax Risk Register.

The Group seeks to reduce the level of tax risk arising from its operations as far as is reasonably practicable by ensuring that reasonable care is applied in relation to processes which could materially affect its compliance with its tax obligations.

Advice is sought from external advisers where appropriate.

### **Attitude to Tax Planning**

Kids Planet Group takes a responsible, transparent approach to tax planning and the management of its tax affairs. We are committed to comply with all relevant laws, rules, regulations, statutory reporting and disclosure requirements. When entering into commercial transactions, we aim to structure our operations and our finances in a tax efficient manner and would seek to utilise available tax incentives and reliefs available to us. We do not undertake tax planning in isolation without a clear commercial or operational purpose.

Kids Planet Group sees the payment of the correct amount of taxation as the responsibility of the business.

Where there are any decisions to be made in respect of uncertain or complicated tax issues, these will be made with due regard to technical analysis and where appropriate we would seek appropriate third-party advice or clearance from HM Revenue & Customs ("HMRC") if appropriate to do so.

## **Attitude to Tax Risk**

Our Tax Strategy is that we do not have an appetite for significant tax risk. Our reputation, brands and stakeholders are important to us and as a result we have a low tolerance for a level of tax risk that could damage these.

Therefore, the level of risk which Kids Planet Group Limited accepts in relation to UK taxation is consistent with its overall objective of achieving certainty in the Group's tax affairs. At all times Kids Planet Group Limited seeks to comply fully with its regulatory and other obligations and to act in a way which upholds its reputation as a responsible corporate citizen.

In relation to any specific issue or transaction, the Board is ultimately responsible for identifying the risks, including tax risks, which need to be addressed. The Board are also responsible for determining what actions should be taken to manage those risks, having regard to the materiality of the amounts and obligations in question.

## **Relationship with HMRC**

The Group maintains an open and honest relationship in its dealing with HMRC and seeks to work collaboratively with HMRC in relation to its tax dealings.

When submitting tax computations and returns to HMRC, the Group aims to disclose all relevant facts and identifies any transactions or issues where it considers that there is potential for the tax treatment to be uncertain. The Group aims to ensure that tax returns are submitted on time and any associated tax liabilities are settled promptly.

Any inadvertent errors in submissions made to HMRC would be fully disclosed as soon as reasonably practicable after they are identified.