

Introduction

Established in 2001, the McLaren Construction Group ('the Group' or 'McLaren Construction') is one of the UK's most successful privately owned businesses. The Group focuses on large scale construction projects in both the UK and UAE.

With our continued investment in our Colleagues through our own training academy, and specialist Graduate and Apprentice programmes, and our investment with the communities within we work, we strive to grow a sustainable business meeting the needs of our customers with clear focus upon the future of the industry. [Click here](#) for more information on our business.

We strive to consistently deliver high class standard of business integrity and lead by example by working collaboratively with our employees, customers and communities to provide sustainable outcomes in all our operations. Our tax contribution forms part of our commitment to society, and we pay a number of taxes including corporation tax, Stamp Duties, VAT and employments taxes.

Tax Strategy

The purpose of this document is to set out our approach to UK taxation in respect of McLaren Construction Group PLC and its UK group companies. This tax strategy is approved by the Board of Directors and is published in accordance with Paragraph 16 (2) Schedule 19 Finance Act 2026 in respect of the financial year ended 31 July 2026.

The Tax Strategy is periodically reviewed and updated, with significant changes approved by the Board of Directors and applies until it is superseded.

Approach to tax Risk Management

Our approach to tax risk management supports the Group's commitment to robust tax administration that includes accurate and timely submission of tax returns and payment of taxes.

The Group has a process in place to ensure that tax risks are identified, assessed and mitigated. This is supported by an experienced finance team and external tax advisers as appropriate. The relevant tax compliance processes, tax risks and mitigating tax controls are regularly monitored including for emerging tax developments. Any areas of tax risk identified are reviewed, mitigated and escalated including to the Board of Directors.

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In addition, for example, if the Group determines that there is a specific tax risk, then typically external advice would be obtained to ensure compliance and that the tax risk is mitigated.

The Group ensures that appropriate documentation and analysis is retained to support its tax returns.

Our attitude to tax planning

We undertake transactions that support and are in line with the commercial objectives of the business. McLaren Construction does not enter into any artificial tax arrangements.

Our objective is to maximise shareholder value, which includes compliance with relevant tax laws, regulations, and obligations and their intended spirit. Tax is one of many factors which is considered when making business decisions. For example, the Group also benefits from tax incentives including statutorily available reliefs such as capital allowances, which were introduced by the government to attract investment into the UK.

It is recognised that the UK tax legislation can be complex and evolving in nature. Therefore, external tax advisors are consulted to ensure a correct analysis of the transactions and understanding of the implications; and that the arrangements are compliant with relevant UK legislation and accurately reflected in the tax returns.

Acceptable level of tax risk

The Group does not adopt a prescriptive approach on the level of tax risk which is acceptable. We seek tax certainty and adopt a low-risk approach to tax. For example, should there be uncertainty on the application of tax laws then we will seek advice from a reputable external advisor in order to minimise the level of tax risk.

In addition, any tax risks that are identified during the financial year would be considered and escalated as appropriate with remedial action taken as needed,

Approach towards our dealings with His Majesty's Revenue & Customs

We maintain an open, honest and collaborative relationship with HMRC. We are in regular contact with our Customer Compliance Manager at HMRC with whom we discuss significant tax developments and business changes.