



Tax Strategy

March 2026



Nurture tax strategy overview

This tax strategy applies to all Nurture Topco Limited group companies (the Group) including the Nurture Landscapes Holdings Limited group.

Nurture Group operates a range of activities which generate different taxes. We pay corporate income taxes, VAT, CIS, employment and other taxes.

The Group has grown considerably in size in recent years and now meets the size criteria requiring publication of our Tax Strategy.



Context and commitment to compliance

We seek to comply with tax law and practice in the UK, which is our main place of business, and any other territories in which we may operate.

Compliance for us means paying the right amount of tax at the right time in line with the applicable laws and practices.

It also involves disclosing all relevant facts and circumstances to the tax authorities and claiming reliefs and incentives where available and operating in line with the commitments of this strategy.

The publication of this strategy statement is regarded as satisfying the statutory obligation under Para 16(2), Schedule 19, Finance Act 2016 for all companies within the Nurture Topco Limited group.

In complying with this strategy, Nurture is committed to:

Satisfying all statutory requirements with regards to payment, filing and reporting obligations

Maintaining a good working relationship with the tax authorities based on trust and transparency with on-going open and professional dialogue

Considering the tax effects of business initiatives, transactions and commercial developments at the earliest opportunity and provide appropriate advice and support to the wider business

Identifying and supporting implementation of business changes, whilst only undertaking tax planning in association with wider commercial transactions.

Not entering any tax planning arrangements with no purpose other than tax avoidance

The Group utilises external professional firms to advise on tax requirements and ensure accuracy of tax computations and timely submission of all required tax returns.

Attitude toward tax planning



In structuring our commercial activities we will consider, among other factors, the tax laws of the UK with a view to maximising value on a sustainable basis for our shareholders.

Any tax planning undertaken will have commercial and economic substance and will have regard to the potential impact on our reputation and broader goals.

External advice will be sought in relation to tax planning or areas of complexity or uncertainty to support the group in complying with its tax strategy.

We do not tolerate tax evasion, nor do we tolerate the facilitation of tax evasion by any person(s) acting on the Group's behalf.

Level of tax risk accepted

Given the scale of our business, it is expected that risks will inevitably arise from time to time in relation to the interpretation of tax law and nature of our compliance arrangements.

We proactively seek to identify, evaluate, manage and monitor these risks to ensure they remain in line with the group's tax risk appetite.

We report on a periodic basis to the group risk committee on the status of any tax risks in line with group risk assessment procedures.

Tax risks are assessed periodically and include the potential impact on reputation, customers, financial results, legal/regulatory requirements, management effort and business interruption. In this way the group Risk Committee provides governance and oversight of tax risks.

Where there is significant uncertainty or complexity in relation to a risk, external advice is sought.



Approach to dealing with tax authorities



Our aim is to engage with tax authorities, including HMRC, with honesty, integrity, respect and fairness and in a spirit of cooperative compliance.

Where we disagree with a ruling or decision of a tax authority, we will first seek to resolve any disputed matters through pro-active and transparent discussion and negotiation.

Governance and risk management

This strategy covers all entities within the Nurture Topco Limited group including our 5 main trading entities

- Nurture Landscapes Limited
- Gavin Jones Limited
- Nurture Pest Services Limited
- Gristwood and Toms Limited
- Tivoli Group Limited



- Although there are different commercial strategies in place within these entities, the tax strategy is the same across the Group and is aligned with our group values and overall business strategy.
- The tax strategy is approved, owned and overseen by the Nurture Topco Limited Board. The Nurture Topco Limited Board approved this tax strategy on 27 March 2026. Governance of this strategy is supported by the group's risk register and oversight by the Group's risk committee.
- This strategy is published in respect of the year ended 31 March 2026.



Thank you

March 2026

