

# Year ending 31st July 2025

## The Encon Group Tax Strategy

### Group Structure

Liberty2803 Limited and its subsidiaries are referred to as “Encon”, the “Group” or the “Encon Group”. The Encon Group comprises 3 trading entities:

- Encon Insulation Ltd
- Gill Insulation Nottinghamshire Ltd
- Gill Insulation Eastern Ltd

### Our approach to tax

Encon seeks to meet its tax obligations to file all returns due, to pay all tax due, and to make accurate and timely disclosures, whilst adhering to the group’s policies, values and wider business objectives.

Encon looks to resolve issues with HMRC in an open, constructive and timely manner.

### Tax risks and management of tax risks

The Finance Director (and Senior Accounting Officer) is responsible for all tax matters. In conjunction with the board, they set and ensure compliance with the tax strategy.

Encon seeks to minimise tax risk for our stakeholders and manage our tax affairs appropriately.

Encon’s approach to the management of its tax affairs seeks to comply with all the legal and fiduciary duties of the Group, its directors and employees and to maintain the Group’s corporate reputation with all its stakeholders.

Our tax processes are carefully and diligently managed by qualified in-house finance professionals to ensure that any identified risks are mitigated, and controls operate effectively. We consult with tax professionals and seek their opinion on the matters where there is ambiguity in terms of tax treatment. This allows us to have confidence that we operate an effective tax control framework, and that our tax filings are both complete and accurate.

### Relationship with HMRC

Encon is committed to the principles of openness and transparency in its approach to dealing with HMRC. We look to resolve issues with HMRC in a constructive and timely manner. We engage when appropriate with HMRC.

In the event of a discovery of an error or omission, the Group takes a proactive approach in disclosing to HMRC, implementing remediation as quickly as is reasonably achievable and putting in place measures and controls to prevent reoccurrence.

This statement is published to comply with the duty set out in Paragraph 16(2) Schedule 19 Finance Act 2016.

Approved by Stuart Moore,  
Chief Executive Officer of The Encon Group

Date published:  
31/07/2025