Tax Risk Management Policy

OVERVIEW

Buildcorp maintains a high standard of integrity and professionalism to sustain our reputation and earn the trust of the relevant tax authorities.

SCOPE

This policy applies to all wholly owned businesses within the Buildcorp Group, including:

- Buildcorp Holdings Pty Limited
- Buildcorp Group Pty Limited
- Buildcorp Securities and Investments Pty Limited
- Euroline Pty Limited

OBJECTIVES

This policy provides the basis for:

- managing Buildcorp's tax position to comply with relevant laws and regulations, under an appropriate risk control framework
- maintaining Buildcorp's reputation and good relationships with the Australian Tax Office (ATO) and other Federal, State and Local government agencies.

POLICY IN DETAIL

To achieve these goals, our policy is to:

- undertake a regular analysis to ensure we comply with the ATO's tax governance framework
- document our processes and procedures around tax and undertake periodic control testing
- implement a risk framework that ensures we manage transactions/events of high tax risk appropriately
- keep a tax risk register, outlining the 'open' tax risks of Buildcorp, which is regularly reviewed and updated
- engage expert external tax advisors as appropriate to identify potential tax risks that may reside within the wider business.

MANAGEMENT CONTROLS

The Governance and Risk Committee and the Finance Department maintain overall responsibility for implementing and overseeing Buildcorp's tax risk management strategy.

The Finance Department is staffed with appropriately qualified personnel, with assistance provided by experienced tax specialists as needed.

This policy will be reviewed annually and updated as required to take legislative changes into account.

DEFINITIONS

Term	Definition
Risk management	The process of identifying, assessing, and controlling threats to an organization's capital and earnings. These risks stem from a variety of sources including financial uncertainties, legal liabilities, technology issues, strategic management errors, accidents, and natural disaster

RESPONSIBILITY & ACCOUNTABILITY

Position	Accountability
Managing Director	Policy owner and oversight of policy across the Group
Governance & Risk Committee	Maintain overall responsibility for implementing and overseeing Buildcorp's tax risk management strategy.
Finance Department	Responsible for the day-to-day management of Buildcorp's Australian income tax, good and services tax, employee taxes, superannuation contributions and other taxes, inclusive of state payroll and land taxes.
General Managers	Support the implementation of Buildcorp tax policies, including consulting with the Finance Department before taking any decision that may impact Buildcorp's tax position or obligations.

APPROVAL & REVIEW

Position	Role	Date	Next Review
Chief Financial Officer	Owner	14 September 2026	30 June 2028
Managing Director	Approver	14 September 2026	