Fair Tax accredited

ALEX MANN SOLUTIONS

Fair Tax Mark Statement (July 2026)

This Statement of Fair Tax Mark compliance was compiled in partnership with the Fair Tax Foundation.

This Fair Tax Mark Statement certifies that GKAS Holdings Ltd and its subsidiaries ("the Group") meet the requirements of the Fair Tax Mark's - UK Small Business Standard.

The Fair Tax Mark label is the gold standard of responsible tax conduct and certifies that a business:

- seeks to follow the spirit, as well as the letter of the law;
- shuns artificial and aggressive corporate tax avoidance; and
- is transparent about profits made and taxes paid.

Tax contributions are the lifeblood of a flourishing society - funding essential services such as healthcare, education, policing and transport. Corporate tax avoidance doesn't just rob public services of vital revenue, it also undermines the ability of businesses to compete fairly and reduces national productivity. Across the world, there is a growing community of Fair Tax Mark certified businesses who believe in responsible tax conduct, spanning small businesses, listed companies, co-operatives and social enterprises.

Tax Policy

The Group is committed to paying all the taxes it owes in accordance with the spirit of all tax laws that apply to its operations. We believe paying our taxes in this way is the clearest indication we can give of being responsible participants in society. We will fulfil our commitment to paying the appropriate taxes that we owe by seeking to pay the right amount of tax, in the right place, and at the right time. We aim to do this by ensuring we report our tax affairs in ways that reflect the economic reality of the transactions that we undertake during the course of our trade.

We will not seek to use those options made available in tax law, or the allowances and reliefs that it provides, in ways that are contrary to the spirit of the law. Nor will we undertake specific transactions with the sole or main aim of securing tax advantages that would otherwise not be available to us based on the reality of the trade that we undertake. The Group will never undertake transactions that would require notification to HM Revenue & Customs under the Disclosure of Tax Avoidance Schemes Regulations or participate in any arrangement to which it might be reasonably anticipated that the UK's General Anti-Abuse Rule might apply.

We believe tax havens undermine the UK's tax system. As a result, while we may trade with customers and suppliers genuinely located in places considered to be tax havens, we will not make use of those places to secure a tax advantage, nor will we take advantage of the secrecy that many such jurisdictions provide for transactions recorded within them.

Our accounts and tax filings will be prepared in compliance with this Policy, and we will seek to provide all the information that users, including HM Revenue & Customs, might need to properly appraise our tax position.

Group Information

The Group consists of three companies limited by shares: GKAS Holdings Ltd ("the parent company"); and two wholly owned subsidiaries, Alex Mann Solutions Limited and GKP Solutions Ltd. The Group's principal activities include consultancy in security and commercial investments, as well as property management.

At the date of this Statement, the Group was fully owned and controlled by its sole director, Mr Majender Bassi.

The registered office address of the Group is 87 Station Road, Ashington, Northumberland, England, NE63 8RS. The trading and contact address of the Group is Portland House, Belmont Business Park, Durham, England, DH1 1TW.

Tax Information

The parent company is not required to prepare consolidated accounts; therefore, each subsidiary company's figures have been presented separately and do not consider any potential consolidation adjustments.

GKAS Holdings Ltd

The Group's parent company does not have any trading activities and acts as a holding company only. The parent company's only income is from dividends from its own wholly owned subsidiaries, which are not subject to corporation tax, as the Group has already paid corporation tax on the profits that they are derived from.

The parent company is subject to the usual operating expenses, such as bank charges and accountancy fees, and therefore has generated a small tax loss of £4,341. This small tax loss has not been group relieved but has been carried forward. No deferred tax asset has been recognised on this small tax loss.

As at 31 December 2025, the parent company had no deferred assets or liabilities on its Balance Sheet; and had no movements in deferred tax expensed or credited to the Income Statement.

Alex Mann Solutions Limited

The average profit before tax over the three years to 31 December 2025 was £299,215. The expected tax charge on these profits was £73,856, which resulted in an average headline rate of 24.68% for the period. The actual average current tax charge was £81,792 (27.34%), and the reason that the actual average current tax charge is more than what would be expected is explained below in the following current tax reconciliation with accompanying narratives:

	01-Jan-23 to 31-Dec-25 £
Average profit before tax	**299,215**
Average expected corporation tax (24.68%)	73,856
1. Loss on disposal of property	7,748
2. Expenses not deductible for tax purposes	417
3. Capital allowances in excess of depreciation	(229)
Actual average current tax charge (27.34%)	**81,792**

As at 31 December 2025, Alex Mann Solutions Limited had no deferred tax assets or liabilities on its Balance Sheet; and had no movements in deferred tax expensed or credited to the Income Statement.

GKP Solutions Ltd

The average profit before tax over the three years to 31 December 2025 was £25,201. The expected tax charge on these profits was £5,950, which resulted in an average headline rate of 23.61% for the period. The actual average current tax charge was £5,354 (21.25%), and the reason that the actual average current tax charge is slightly lower than what would be expected is explained below in the following current tax reconciliation with accompanying narratives:

	01-Jan-23 to 31-Dec-25 £
Average profit before tax	**25,201**
Average expected corporation tax (23.61%)	5,950
4. Marginal relief	(596)
Actual average current tax charge (21.25%)	**5,354**

As at 31 December 2025, GKP Solutions Ltd had no deferred tax assets or liabilities on its Balance Sheet; and had no movements in deferred tax expensed or credited to the Income Statement.

1. The loss recognised on the property disposal in the financial statements is an accounting loss, not a taxable loss. It is therefore adjusted and replaced with the appropriate tax treatment for the disposal. The resulting tax loss was not relieved in the period and has been carried forward for relief in future periods. No deferred tax provision has been recognised in relation to these capital tax losses.

2. Some business expenses, although entirely appropriate for inclusion in the financial statements, are not allowed as a deduction against taxable income when calculating the tax liability for the company. An example of such an expense is a non-specific bad debt provision.

3. The treatment of fixed assets is different for accounting and tax purposes. For accounting purposes, fixed assets are depreciated over their useful economic lives. For tax, there are specific rules on what can be claimed and when (capital allowances). These differences can create tax adjustments. However, these tax adjustments are only timing differences, as eventually, the total depreciation charged in the accounts will match the total capital allowances claimed in the tax returns. No deferred tax provision has been recognised in relation to these fixed asset timing differences.

4. From 1 April 2023, the main tax rate for companies with taxable profits over £250,000 increased from 19% to 25%. The small profits tax rate for companies with taxable profits below £50,000 remained at 19%. For companies with taxable profits between these limits, the main tax rate is applied, but marginal relief is provided to gradually decrease the corporation tax rate from the main rate to the small profits rate.