

## MEG Derby Limited – UK Tax Strategy

This strategy is published in accordance with the requirements of Paragraph 22(2) of Schedule 19 of the UK Finance Act 2016. It applies to MEG Derby Limited and sets out the company's approach to managing its tax affairs and dealing with tax risks.

MEG Derby Limited operates primarily within the UK market and is part of the MEG beverage network, which is one of the leading producers of non-alcoholic beverages in Germany and is a part of the global Schwarz Produktion group.

### 1. Approach to Tax Risk Management and Governance

MEG Derby Limited is committed to full compliance with all statutory obligations and full disclosure to relevant tax authorities.

- **Governance:** The Board of Directors has ultimate responsibility for, and oversight of, the company's tax strategy and compliance. Day-to-day management of tax affairs is carried out by Schwarz Produktion's central tax function under a management service agreement, supported where necessary by external professional advisors.
- **Risk Management:** We maintain robust internal processes and controls to ensure that the correct amount of tax is calculated and paid. This includes regular reviews of tax processes to identify and mitigate potential risks of error or non-compliance. The company also receives tax updates via its advisors which help to identify and address potential tax risks.

### 2. Attitude Towards Tax Planning

Our approach to tax planning is driven by the commercial needs of the business.

- **Commercial Substance:** We do not engage in artificial tax arrangements or aggressive tax planning schemes that lack commercial substance.
- **Tax Incentives:** We may utilize available tax incentives, reliefs, and exemptions (such as capital allowances) provided by the UK legislation in the manner intended by the law.
- **Expert Advice:** Where there is significant uncertainty or complexity in relation to a tax position, we seek advice from reputable external professional firms.

### 3. Level of Risk in Relation to UK Taxation

MEG Derby Limited has a **low appetite for tax risk**. The company does not operate within defined levels of tax risk, but:

- We aim for certainty in our tax filings.
- We do not take positions on tax matters that may create reputational risk or damage our relationship with HM Revenue & Customs (HMRC).
- Our internal policy ensures that we comply with both the letter and the spirit of the law.
- As above, the company is supported by the group's central tax function and its tax advisors, and the Board has oversight of tax compliance to ensure we align with our low-risk tax strategy.

### 4. Approach to Dealings with HMRC

We are committed to maintaining a professional, transparent, and constructive relationship with HMRC.

- **Transparency:** We aim to provide full and accurate disclosure in all tax returns and correspondence.
- **Proactivity:** Should any dispute or uncertainty arise, we seek to resolve the matter through open and timely dialogue with HMRC to reach an agreement as quickly as possible.

- **Integrity:** We act with integrity in all tax-related matters and comply with all legal requirements regarding the prevention of tax evasion and its facilitation.

This Tax Policy Statement applies to the accounting period ended 28 February 2026 and applies until superseded under the tax strategy legislation.

This tax strategy was approved by the Board of Directors on 26 February 2026.