



Euroapi Group Tax Strategy in the UK

In accordance with the requirements under Schedule 19 of the Finance Act 2016, this document sets out Euroapi Group's (the "Group") strategy and approach to tax in the United Kingdom (the "UK") for the year ending 31 December 2023.

The Group operates in the UK through a unique entity: Euroapi UK Limited ("Euroapi UK").

As a multinational entity, the Group must apply the laws and regulations in force in the countries where it operates and pay the amounts of tax therein in accordance with them. Its primary responsibility is to pay its taxes and file the corresponding tax returns within the time limits set with the various tax authorities, in compliance with laws and regulations.

The Group applies professional care and judgment to ensure decisions are well-considered and documented. It ensures proper compliance with all taxes and ensure all returns are reported accurately and on time.

The Group complies with both the letter and spirit of tax law in a responsible manner and align the tax strategy with the business strategy. The Group carefully aligns its obligation to comply with tax laws in a responsible manner with the need to support competitive business growth. The Group uses business structures that are driven by commercial considerations, aligned with business strategy and have genuine substance. The Group does not engage in or become involved in aggressive tax arrangements and does not have any companies in countries identified as tax havens on the EU list of non-cooperative jurisdictions.

Euroapi's global tax strategy fully applies to how Euroapi manages tax risks in the UK, to Euroapi's attitude to tax planning in the UK, to the level of risk Euroapi UK is prepared to accept for UK taxation, and to how Euroapi UK works with HM Revenue & Customs ("HMRC").