



## **UK Tax Strategy**

This strategy applies to **Hygiena International Limited**, a limited company registered in England and Wales, wholly owned by Hygiena International Holdings B.V for the year ending 30 June 2026. It is published in accordance with The UK Finance Act 2016 Schedule 19 and has been approved by The Board.

This strategy applies from the date of publication until it is superseded. References to 'UK Taxation' are to the taxes and duties set out in paragraph 15(1) of the Schedule which include Income Tax, Corporation Tax, PAYE, NIC, VAT, Insurance Premium Tax, and Stamp Duty Land Tax. References to 'tax', 'taxes' or 'taxation' are to UK taxation and to all corresponding worldwide taxes and similar duties.

### **Governance in relation to taxation**

Ultimate responsibility for Hygiena's tax strategy and governance rests with the Group CFO who reports to The Board. It is the responsibility of the UK Financial Controller to ensure all taxation issues are promptly reported to the Group CFO as soon as they become aware of them. The Board ensures that tax strategy is one of the factors considered in significant investments and business decisions taken.

### **Risk Management**

Hygiena is committed to:

- acting with integrity and transparency in our dealings with all relevant stakeholders, including the tax authorities in the countries we operate.
- meeting all statutory obligations and the tax compliance requirements required of us by filing returns and paying our tax liabilities on time.
- Using incentives and reliefs to minimise the tax cost of conducting our business while ensuring that these reliefs are not used for purposes which are knowingly contradictory to the intent of the legislation.
- Seeking advice from external advisers where appropriate.

### **Attitude towards tax planning and level of risk**

Hygiena's attitude to tax planning is:

- not to enter into transactions where the main purpose is to gain a tax advantage; and,
- not to make interpretations of tax law that are opposed to its original spirit.



Hygiena manages risks to ensure compliance with legal requirements in a manner which ensures payment of the right amount of tax. Hygiena does not engage in artificial tax arrangements. That is, planning that is not underpinned by commercial and economic substance. Tax planning measures are always in line with the tax legislation with a low risk of non-acceptance by Tax Authorities. Advice is sought from external advisers where uncertainty exists. At all times Hygiena seeks to comply fully with its regulatory and other obligations and to act in a way which upholds its reputation as a responsible corporate citizen.

### **Relationship with HMRC**

- An important part of Hygiena's tax strategy is the maintenance and development of a strong, proactive working relationship with HMRC. This is achieved in part by making sure our compliance obligations are met however, Hygiena also seeks to be transparent with tax authorities and where there is uncertainty as to the intended tax consequences of either new business practices or new legislation, we will work with tax authorities on a real time basis to understand our obligations and make sure the right amount of tax is paid.
- When submitting tax computations and returns, Hygiena discloses all relevant facts and identifies any transactions or issues where it considers that there is potential for the tax treatment to be uncertain.
- Any inadvertent errors in submissions made to HMRC are fully disclosed as soon as reasonably practicable after they are identified.