

Country Style



Tax Strategy



For the year ended April 2025



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Scope

The group is based in the UK. The group does not use tax havens to avoid taxes on activities which take place elsewhere.

This tax strategy applies to Country Style Foods Limited and all of the companies within the Country Style group. A full list of these companies (trading and non-trading) can be found at the end of this document.

By paying our taxes we are proud to support the UK economy and play our part in contributing towards the NHS, schools and public services.

References to 'UK Taxation' are to taxes and duties set out in paragraph 15(1) of Schedule 19 to the Finance Act 2016 which includes 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 in respect of which the Group has legal responsibilities.

We are proud to support the UK economy and play our part in contributing towards the NHS, schools and public services

Our Aims and Objectives

- To act with integrity and transparency in all tax matters.
- To take a responsible approach to tax planning.
- To collect from third parties and pay our fair share of taxes on time.
- To protect our reputation as a responsible UK tax payer.
- To comply with all applicable rules, regulations and disclosure requirements.
- To maintain an open and co-operative relationship with the tax authorities.
- To maintain appropriate systems, processes and controls to ensure the correct calculation and recording of tax liabilities and receivables.
- To have a zero-tolerance approach to tax evasion and the facilitation of tax evasion.
- To aim to pay tax on profits according to where economic substance and value is created within the normal course of commercial activity.
- To ensure arms length principles are applied to all intercompany transactions.





Management of Tax Risk

- Day to day management of tax affairs is carried out by appropriately qualified colleagues with a suitable level of experience.
- Appropriate training is carried out for staff who manage or process matters which have tax implications.
- The processes relating to different taxes are allocated to appropriate process owners who regularly review the activities and processes to identify key risks and mitigating controls in place.
- Key risks are monitored for business and legislative changes which may impact them.
- External advice from professional advisors is sought where appropriate.

Risk Management

We recognise that non-compliance with applicable tax laws and regulations could result in damage to our reputation and our relationship with tax authorities.

We seek to reduce the level of tax risk acting in accordance with the letter and the spirit of the law by identifying tax risks in the business and using our experience, asking HMRC for advice, obtaining professional advice, undertaking research and using software tools to get the correct tax treatment.

We seek to protect our reputation as a responsible business and paying the right amount of tax when it falls due.

We seek to protect our reputation as a responsible business and paying the right amount of tax

Tax Planning

We manage risks to ensure compliance with legal requirements in a manner which ensures payment of the right amount of tax as it falls due.

We aim to be 'good UK tax payers' and are happy to pay our taxes. We believe that tax havens undermine the UK tax system and will not use them to gain a tax break.

We make use of appropriate available tax incentives, reliefs and exemptions offered by government bodies.

At all times we seek to comply fully with our regulatory and other obligations and to act in a way which upholds our reputation as a responsible business.

In relation to any specific issue or transaction, the Board is ultimately responsible for identifying the risks, including tax risks, which need to be addressed and for determining what actions should be taken to manage those risks, having regard to the materiality of the amounts and obligations in question.

We aim to be 'good
UK tax payers' and are
happy to pay our taxes

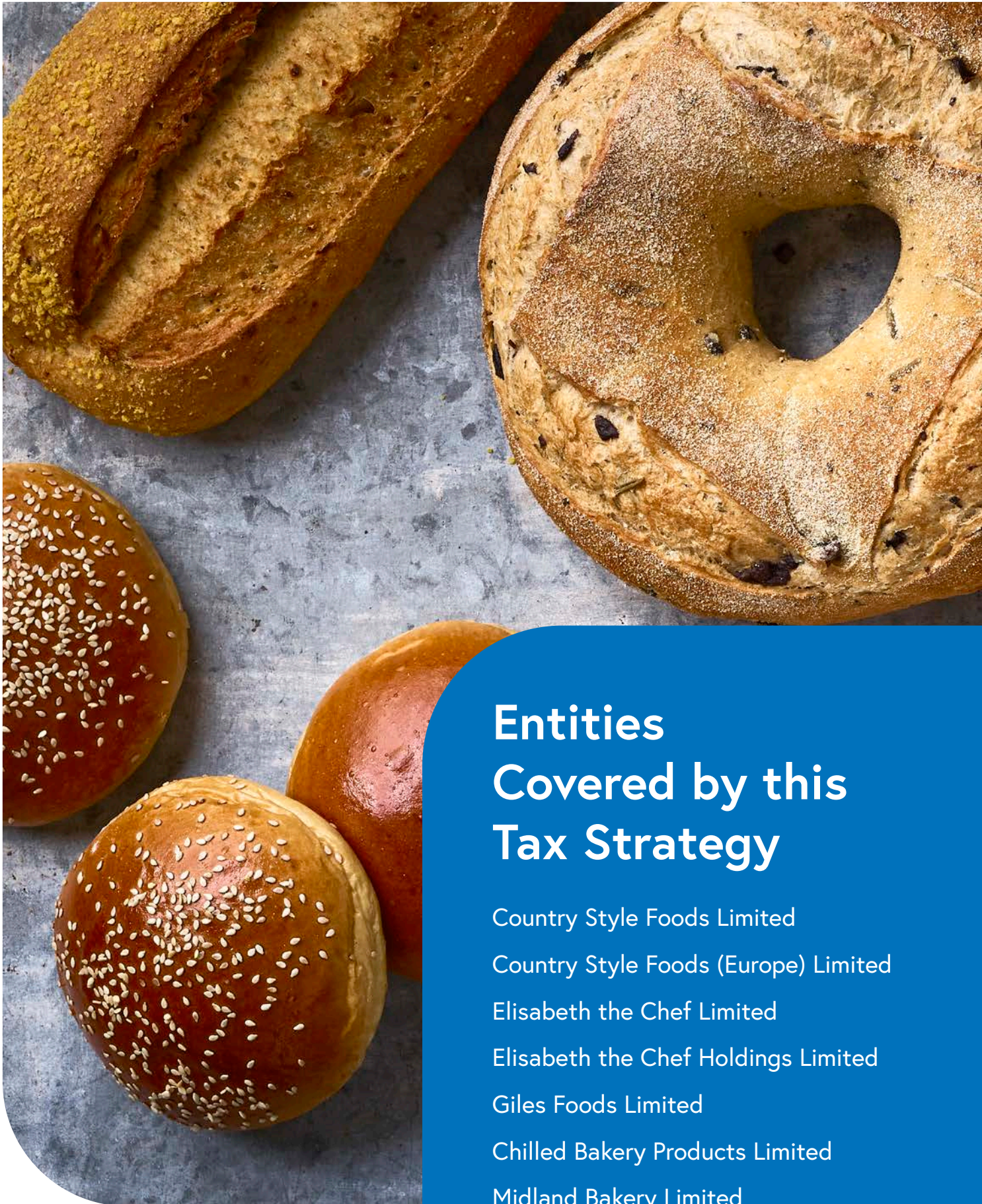
Board Approval

Our tax strategy:

- Applies from the date of publication until it is superseded and applies to all subsidiaries of the Country Style group and all taxes.
- Was prepared in accordance with the requirements of Section 161 and Schedule 19 of Finance Act 2016.
- Has been approved by the Board.
- Is reviewed and updated annually as appropriate.

Relationship with HMRC

- Open and honest.
- Constructive and cooperative.
- Trust and respect.
- Work collaboratively with the tax authorities to achieve certainty of our tax position and resolve any open tax enquiries.
- Proactive engagement to seek tax certainty at an early stage.



Entities Covered by this Tax Strategy

Country Style Foods Limited

Country Style Foods (Europe) Limited

Elisabeth the Chef Limited

Elisabeth the Chef Holdings Limited

Giles Foods Limited

Chilled Bakery Products Limited

Midland Bakery Limited

Country Style Foods Limited

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