

This document sets out Roquette Group Tax Policy, including approach to arranging tax affairs and managing tax risks.

TAX POLICY

Tax at Roquette Group is managed in compliance with our four values: authenticity, excellence, forward-looking, well-being, which constitute the solid basis upon which we build a sustainable and profitable future for our company.

In accordance with our published Group Code of Conduct, each entity of the Group is committed to complying with all applicable tax laws and regulations in the countries where we operate. Compliance includes both paying the right amount of tax (in the right jurisdiction and in due course) and observing filling requirements.

Group International transactions comply with OECD Guidelines and are conducted according to “arm’s length principle”.

Any professional involved in tax management commits to act honestly and responsibly.

As with any business partner, the Group values its relationships with tax administration and seeks to maintain healthy relations, based on reciprocal trust.

APPROACH TO RISK, TAX RISK MANAGEMENT AND GOVERNANCE

Aiming at being compliant with tax legislation, the Group manages tax affairs in a conservative and responsible position.

Given the size and complexity of business, the multiplication of local and international standards, the different possible interpretations of law, tax risk may arise.

Tax risks are frequently reviewed, assessed, and managed by the Board, the Audit Committee and the Finance Department.

The Group CFO is responsible for the reliability and accuracy of the Group financial statements and financial reporting, in compliance with the International Financial Reporting Standards (IFRS). The Group CFO is also responsible for Group Tax Policy and Governance, with oversight from the Board and from the Audit Committee.

The Group Tax Department is responsible for a worldwide consistent application of the Group tax Policy. It performs global assessment and management of tax risks, according to the Group professional standards.

Group entities’ Heads of Finance and Finance Managers implement the Group Tax Policy in the Country and ensure local compliance, on a day-to-day business basis.

GROUP TAX POLICY

Group entities have qualified, skilled and trained staff to implement and ensure compliance with Tax Policy, with care and diligence. They can rely on the support from Group Tax Department.

Group Tax Department aims to ensure tax positions and processes are strongly documented.

TAX PLANNING

Tax implications are a factor (among others) that the Group considers while structuring its business, with the care of building a sustainable and profitable future.

Our Tax planning is aligned with local and international regulations.

The Group will undertake a structuring only if it has commercial and economic substance and is not artificial or purely tax driven.

When applicable, the Group benefits from tax reliefs, incentives or exemptions.

To support the decision-making process, or for complex or uncertain tax topics, tax advice from external advisors may be taken.

RELATIONSHIP WITH TAX ADMINISTRATIONS

Group entities commit to work with Tax Administrations with honesty, and transparency, including the following objectives:

- Be compliant with filing and payment requirements;
- Make fair and accurate disclosure in any document provided to Tax Administrations;
- Respond to Tax Administrations requests in due time, precisely and with exhaustiveness.

To ensure compliance with relevant local tax regulations, especially in case of new, complex or uncertain tax matter, Group entities work with independent tax advisors.

Specific requirement of UK Finance Act

This Group policy covers Roquette UK Limited, Roquette Corby, ABR Foods and Danisco Holdings (UK) Ltd (as from May 1st, 2025), wholly - directly or indirectly - owned by Roquette Frères SA, the Group parent company, in accordance with the UK Finance Act 2016 (Schedule 19). It is effective for the year ended December 31, 2025 and will be reviewed and updated at least each financial year.
