

## Introduction

In accordance with paragraphs 19(2) and 22(2) of Schedule 19 of the Finance Act 2016 applying to UK sub groups and qualifying companies, this document, approved by the board of REMONDIS Waste Solutions Limited, sets out the REMONDIS strategy and approach to conducting its tax affairs and dealing with tax risk. The document will be reviewed periodically by REMONDIS, with amendments approved as appropriate. It is effective for the year ending 31 December 2025.

## UK Context

The Parliament of the United Kingdom, in Finance Act 2016, has implemented a requirement that certain companies, including REMONDIS, publish annually a statement of their Tax Strategy. This statement is intended to meet the requirements of that statutory requirement.

The following legal entities, each a part of the REMONDIS group of companies, are subject to taxation in the UK, and covered by this statement:

- REMONDIS Waste Solutions Limited
- REMONDIS limited
- REMONDIS Doncaster Limited

## REMONDIS Tax Strategy

REMONDIS is committed to conducting its tax affairs in accordance with the following objectives:

### Commitment to Compliance

REMONDIS will make every effort to comply with all laws, regulations, rulings and information reporting requirements on a timely basis. This includes remittance of the correct amount of tax on a timely basis and disclosure of all relevant information to the taxing authorities.

### Attitude Concerning Tax Planning

In structuring our commercial activities, we will consider – among other factors – the tax laws of the UK with a view to maximizing value on a sustainable basis for our shareholders. Any tax planning undertaken will have commercial and economic substance and will consider the potential impact on our reputation and broader goals.

### Accepted Level of Tax Risk

Given the scale of our business and the volume of our tax obligations, on occasion risks will inevitably arise in relation to the interpretation of tax law. In accordance with the REMONDIS Tax Code of Conduct, we will ensure that the selected tax strategy is aligned with REMONDIS overall strategy and approach to risk management, is consistent and is approved by the appropriate level of management.

## **Approach to Dealing with Taxing Authorities, including HMRC**

REMONDIS seeks to foster positive and professional relationships with tax authorities based on integrity and collaboration. We have our own customer relationship manager with whom we will approach to discuss any contentious/difficult area.

## **Risk Management and Governance**

The management of REMONDIS tax obligations is carried out by the Senior Financial Management of the group. Advice is sought from external professional advisors as and when necessary. This strategy is approved and overseen by the Board.

