



McBride plc

Tax Strategy

This tax strategy document sets out our approach to managing the tax affairs of McBride plc and its subsidiary undertakings (the “Group”). This strategy relates to the financial year 30 June 2026 and is published in compliance with paragraph 16(2) of Schedule 19 to the Finance Act 2016.

Our approach to tax

We are committed to being a responsible and compliant taxpayer in the countries where we operate.

Our approach is to ensure that we pay the right amount of tax at the right time, in compliance with local tax obligations while supporting the Group’s commercial objectives and creating sustainable shareholder value. We endeavour to adhere to the tax laws applicable in each country, respecting both the letter and the spirit of the law. We understand how and where value is created in the Group to ensure that our tax contribution aligns with internationally accepted principles and standards.

Our approach to risk management and governance

The Group has implemented a system of internal controls designed to respond effectively to significant risks in achieving its business objectives¹. The Board has overall responsibility for tax risk as part of this risk management framework and has approved this tax strategy.

The Group Direct Tax Manager and Group Indirect Tax Manager (overseen by the Group Finance Director) have day-to-day responsibility for our tax obligations and meet regularly with the Chief Finance Officer (CFO) and biannually with the Audit Committee to discuss tax matters. External advisers may be used to provide assurance and insight where tax legislation is not clear or subject to interpretation, or when we enter into material and complex transactions or undergo operational change.

In the UK, we adhere to the Senior Accounting Officer legislation when applicable, which requires our CFO to confirm annually to HM Revenue & Customs that our UK tax accounting arrangements are appropriate.

Our attitude to tax planning and risk appetite

We adopt a low-risk approach to tax. Our tax obligations and contributions are aligned with the economic activity of our operations. We do not engage in artificial tax arrangements that are without business or commercial substance.

Our approach to working with His Majesty’s Revenue and Customs (HMRC)

As a UK headquartered group, we continue to develop and maintain a collaborative, open and transparent working relationship with HMRC, seeking to resolve any tax matters through proactive and transparent discussion.

¹ Further information on governance and risk management can be found in the McBride plc Annual Report