

Introduction

This document sets out the tax strategy of C. Brewer & Sons Limited (Brewers) and its subsidiaries. It is published on Brewers website and is publicly available to all stakeholders for the purposes of complying with paragraph 16(2) of Schedule 19 of the Finance Act 2016.

The group ensures the strategy is in line with the group's approach to corporate governance and risk management and is consistently followed by its subsidiaries.

Group Tax Commitment

Brewers group pays tax in accordance with all relevant laws and regulations in the UK and other countries in which it operates. Our approach is based on the following principles:

1. Tax Risk Management

As a group, we operate an effective tax control framework to identify key tax risks and to manage those risks through appropriately designed and operated controls.

We ensure:

- all tax returns are submitted on time and have supporting documentation to support each return filed
- the correct amount of tax is paid in line with prescribed timings
- maintain tax accounting arrangements which are accurate and comply with requirements in the UK and other countries in which we operate
- Tax authority audits/enquiries are properly managed to maintain constructive relationships with tax authorities in the UK and other countries in which we operate

2. Tax Planning

Brewers group is committed to acting with integrity and transparency on all tax matters and complying fully with tax laws. The Group will only engage in responsible tax planning aligned with our commercial and genuine economic activities and does not engage in any artificial tax arrangements. To meet the groups' objective to control unnecessary costs, the group utilises tax reliefs and allowances prescribed by the legislation in the way in which they are intended to be used.

3. External Advisors

Brewers group engages external advisors to provide technical expertise when required and holds regular meetings with these advisors to discuss changes in legislation to ensure we remain compliant with these.

4. Relationship with HMRC

As a group, we are open and transparent in all of our dealings with HMRC. Where possible and appropriate we seek to be proactive with the tax authorities to ensure any issues that arise are resolved efficiently.

This tax strategy has been approved by the Board of Directors and is effective for the year ending 31st December 2026. It will be reviewed and updated where appropriate annually. The Board is responsible for setting and monitoring the strategy and the finance team is accountable to the Board for the implementation of the strategy and management of tax risk.