



Hilton Food Group plc – Tax Strategy

Introduction and scope

This tax strategy in relation to UK taxation is published pursuant to paragraph 16(2) of Schedule 19 of the Finance Act 2016 in respect of Hilton Food Group plc and its subsidiary companies ('Hilton Foods') for the financial period ending 28th December 2025.

The tax strategy for Hilton Foods will be reviewed and updated, as necessary, on an annual basis and approved by its Board of Directors.

Tax risk management and governance

The Board of Directors is responsible for promoting the success of Hilton Foods, within a framework of prudent and effective controls that enable risk to be assessed and appropriately managed.

The Board sets and approves the strategy and key policies of Hilton Foods including tax, and the Chief Financial Officer (CFO) oversees the implementation of the tax strategy across Hilton Foods.

As designated Senior Accounting Officer for the UK companies of Hilton Foods, the CFO is also responsible for ensuring that the UK companies have appropriate tax accounting arrangements, which includes the maintenance of a tax risk register.

The CFO is supported by the finance teams of each company within Hilton Foods in both identifying tax risks and developing appropriate controls, who in turn are supported by external advisers where required.

Attitude to tax planning and risk appetite

Hilton Foods is guided by the following principles in relation to tax planning:

- A zero-tolerance policy to tax evasion in any form,
- We will not:
 - enter into aggressive tax structuring or planning arrangements with no commercial substance, and
 - use low-tax/secrecy jurisdictions or tax havens for tax avoidance aims.
- We will, in an ethical and responsible manner, claim legitimate tax reliefs to align with our stakeholders' objectives.

Hilton Foods will always seek advice from specialist external advisers where:

- tax law is new, complex, or outside the experience of the relevant finance team, and
- there are any significant or uncertain issues.

In summary, Hilton Foods has a low-risk appetite toward tax planning and has a simple corporate structure based around its commercial operations.

Working with HMRC

Hilton Foods will seek to:

- maintain an open and honest dialogue with HMRC via regular meetings with its designated Customer Compliance Manager, and
- resolve any points at issue in a collaborative manner.

This Tax Strategy was approved by the Board on 16 December 2025.