



LYNN'S COUNTRY FOODS LIMITED

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Company registration number: NI020172



LYNN'S COUNTRY FOODS LIMITED TAX POLICY

For the year ending 28 February 2026

Introduction and overview

Lynn's Country Foods Limited t/a Finnebrogue (hereinafter referred to as "Finnebrogue", and/or "the company") is one of the UK's leading food producers, striving every day to make food the best it can be without being bound by the way it's always been done.

The aim of the tax policy document is to set out the standards the Board of Directors apply in managing its taxes and the governance framework it employs to ensure those standards are embedded throughout Finnebrogue and the companies within its group ("the Group").

Our intention is to be flexible and responsive to legislative changes and developments. Our approach to tax has been published in accordance with paragraph 19(2), Schedule 19 of the Finance Act 2016.

Taxes covered by the Policy

This policy covers not only corporation tax, income tax and Value Added Tax (VAT), but also includes other direct, indirect and overseas taxes (if applicable) which impact the Group.

Appetite for Risk in relation to Tax

- We comply with all applicable tax laws in the jurisdictions in which we operate, including both the letter and spirit of those laws;
- Our approach to tax risk is aligned to the approach taken for broader risks faced by Finnebrogue, and we conduct our dealings with tax authorities with honesty, integrity, respect and fairness and in a spirit of co-operative compliance;
- We avoid any actions (or omissions) in respect of taxes which could damage the Group's reputation with its key stakeholders by managing tax risks responsibly; and
- Any significant tax risks arising from business decisions are identified, assessed, communicated and mitigated.

Commitment to Tax Compliance

- Finnebrogue is committed to observing all applicable laws, rules and regulations in meeting the Group's tax compliance and reporting responsibilities;
- It is our aim to file tax returns and make payments on time in a professional and diligent manner;
- We confirm that all Intercompany transactions are on an arms-length basis in line with OECD guidelines; and

- Finnebrogue aims to maintain open and collaborative relationships with tax authorities, including His Majesty's Revenue & Customs (HMRC), and to work with those authorities in a transparent manner on current, future and past risks across all relevant taxes and duties.

Tax Planning

- Finnebrogue tax strategy is aligned with the business strategy and tax function supports business operations which are evaluated within clear risk parameters; and
- Due to the operations of our business and volume of tax obligations, certain risks and uncertainties may periodically arise from time to time and appropriate advice is sought, where required. Our approach to tax risks will be to actively seek to identify, evaluate, monitor and manage those risks to ensure they remain in line with our objectives.

Tax Risk Management

Finnebrogue ensures that all employees with tax responsibilities, or whose business activities may have a tax impact, have an understanding of how tax risk is identified, assessed, reported and managed.

Our Staff

- Finnebrogue places reliance on employees who act ethically and honestly when carrying out their duties;
- Finnebrogue has identified key risk areas for the business and put controls in place to mitigate these risks. Guidance is in place for staff on the procedures to be followed in key risk areas along with escalation routes; and
- Finnebrogue ensures that those staff involved in tax processes are suitably qualified and receive regular training relevant to their role.

Updating and implementation of the Policy

A review of this Policy document will be undertaken annually by the Board of Directors to ensure the policy still remains consistent with day-to-day practices, is being effectively communicated to staff, and complies with decisions made by the Board of Directors.

Governance

- Responsibility for tax management and administration and the delivery of our core principles in respect of compliance rests with the Finnebrogue Finance Team; and
- The Tax Policy will be approved by the Board of Directors on an annual basis prior to it being published.