

# Tax Strategy

## Introduction

This strategy applies to EGGER (UK) Limited and EGGER (UK) Holdings Limited, as well as all subsidiaries and other related parties in the UK, which are hereby referred to as 'EGGER'.

This strategy applies from the date of publication until it is superseded. References to 'UK Taxation' includes Income Tax, Corporation Tax, PAYE, NIC, VAT, Insurance Premium Tax and Stamp Duty Land Tax. References to 'tax', 'taxes' or 'taxation' are to UK taxation and to all corresponding worldwide taxes and similar duties in respect of which EGGER has legal responsibilities.

EGGER is committed to full compliance with all statutory obligations and full disclosure to tax authorities.

## Governance and Risk Management

Responsibility for UK Taxation affairs is with the Financial Director.

EGGER seeks to reduce the level of tax risk as far as is reasonably practical. Processes relating to different areas of tax are allocated to the appropriate process owners who seek to identify risks, as well as monitor and control the process so to mitigate any risk as far as is reasonably practical. An appropriate level of training is provided to the relevant process owners.

EGGER, where appropriate, will consult external tax experts to ensure compliance and to manage any risks.

## Attitude Towards Tax Planning and Level of Risk

EGGER operates in such a manner that aims to ensure the payment of the correct amount of tax due. EGGER seeks to take advantage of any tax incentives, exemptions and reliefs in line with tax legislation. Where appropriate, EGGER will consult external tax experts to ensure compliance.

The level of risk which EGGER accepts in relation to UK Taxation is that of a level which ensures compliance.

## Relationship with HMRC

EGGER seeks to have a professional, transparent and constructive relationship with HMRC. Tax returns, information requests, and any other correspondence is handled and submitted in line with the expectations of HMRC. Any inadvertent errors are corrected and disclosed to HMRC as soon as is reasonably practical.

A handwritten signature in black ink, appearing to read "Bernd Steinlechner".

Bernd Steinlechner  
Division Director Finance/Administration

18th April 2018