

The UK Tax Strategy Statement communicates the approach to the management of all UK taxes by UK entities (“the UK Group”) that are part of Trivium Packaging (“Trivium”) and will be updated annually.

This document is published in accordance with Schedule 19 of Finance Act 2016 and is in relation to the accounting year ending 31 December 2024. The UK Group considers the publication of this document as complying with its duties under paragraph 19(2) of Schedule 19 of Finance Act 2016.

Approach to risk management and governance arrangements in relation to UK taxation

The UK Group is committed to ensuring that all UK tax liabilities and reporting obligations are satisfied. In this regard, the UK Group has established internal protocols and procedures to ensure that all UK taxes are paid in full, all UK reporting obligations are satisfied, and UK tax laws and regulations are adhered to.

The Management Board of Trivium Packaging B.V. has ultimate responsibility for tax within Trivium. Executive management of Trivium’s tax affairs has been delegated by the Management Board to Trivium’s Chief Financial Officer. The UK Finance Manager, a team of tax specialists, and leading professional advisors where appropriate, has responsibility for managing all day-to-day tax matters and for ensuring that the UK Group fulfils its compliance obligations.

Trivium maintains a suite of documented tax process controls which are audited by the internal and external audit teams on an annual basis.

Attitude towards tax planning (so far as affecting UK taxation)

The UK Group is committed to acting with transparency on all tax matters, and to complying fully with UK tax law. In this regard, the commercial needs of the UK Group are paramount, and any tax initiatives are undertaken with this backdrop.

The UK Group does not enter into tax initiatives that do not have a business purpose and/or commercial rationale. In addition, due consideration is given to the UK Group’s reputation, brand, and corporate and social responsibilities when considering tax initiatives.

Level of risk in relation to UK taxation that the business is prepared to accept

The UK Group’s objective is to comply with its tax and legal requirements in a manner that ensures full compliance with UK tax laws. We consider that we have a low tax risk appetite.

Approach towards dealing with HM Revenue & Customs (HMRC)

The UK Group seeks to comply fully with UK tax law, making sure that all filings are submitted on a timely basis, with full disclosure, and that any areas of uncertainty and/or significant changes to the business are discussed with HMRC on a timely basis.

Adoption of Pillar Two Global Anti-Base Erosion rules

Trivium Packaging Group, which includes the UK entities, is subject to the Pillar Two Global Anti-Base Erosion (GloBE) rules. These rules aim to ensure that multinational enterprises pay a minimum level of tax regardless of where they operate. The Group has reviewed its corporate structure in light of the introduction of the Pillar Two GloBE rules. The Group operates in countries where local statutory rates (such as the UK)

are above an effective tax rate of 15%. Whilst the Group does not expect to be subject to Pillar Two top-up taxes, it will continue reviewing the rules, ensuring it complies with them.