



**UNITED PETFOOD**

# **Tax Strategy**





## Tax Strategy

**In compliance with the requirements of Finance Act 2016, Schedule 19, Paragraph 16(2), Star UK Group Limited and its subsidiaries (“the Companies”) publish their tax strategy for the year ending 31 December 2025.**

### **1. Management and Governance**

The Tax Strategy is approved by the Companies Board, with any material changes being presented to the Board for approval in advance of their implementation.

The Companies approach to tax is governed by the Head of Finance (and, where needed, supported by the Group Tax and Treasury Manager), who is responsible for ensuring that policies and procedures are in place, maintained and used consistently in line with rules and regulations set out by HMRC.

The Companies' tax affairs are managed by the Head of Finance, with dedicated support from the Accounting and HR teams, both of which are seamlessly integrated into the Companies' overall business operations.

We are responsible Companies regarding tax matters, diligently meeting all legal tax obligations with a commitment to being good corporate citizens.

### **2. Tax Risk Management**

The Companies proactively identify, assess, and manage tax risks, ensuring these are appropriately accounted for. We implement robust risk management measures, including controls over compliance processes, and continuously monitor their effectiveness.

We adhere to applicable tax laws and strive to minimize uncertainty or the potential for disputes. For complex tax transactions, we engage tax advisors to provide second opinions, and in cases of uncertainty, we actively engage in dialogue with HMRC to secure agreement on our approach.

Our approach is collaborative, maintaining an open and constructive relationship with HMRC at all times.



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### **3. Tax Planning**

We do not engage in abusive tax planning. Our tax planning aligns with regulatory requirements, supports our business objectives, and accurately reflects commercial and economic activities. All transactions are guided by genuine commercial rationale, ensuring that tax outcomes follow business decisions.

### **4. Transparency**

We support the principle of increased tax transparency, with its aim to increase public awareness of tax systems and create trust amongst society. We believe that this added transparency amongst involved tax authorities will demonstrate our significant contribution towards society through the various taxes that we pay and collect.

### **5. Interaction with HMRC**

We are dedicated to complying with tax laws responsibly and fostering an open, transparent relationship with HMRC.