

Nordmann UK Group Holdings Ltd – TAX STRATEGY

Scope

This strategy applies to UK companies ultimately headed by Nordmann UK Group Holding Ltd. in accordance with paragraphs 19 (2), Schedule 19, UK Finance Act 2016 (“the schedule”). A list of the UK entities to which this strategy applies, in accordance with paragraphs 19 of Schedule 19 to the Finance Act 2016, is set out below.

- Nordmann UK Group Holdings Ltd
- Nordmann U.K. Ltd

In this strategy reference to “the Nordmann UK Group” includes all of the above listed entities, and reference to “UK taxation” includes Corporation Tax, Employee and Employers’ Taxes and National Insurance Contributions, Value Added Tax and Custom Duties.

The strategy has been published in accordance with paragraph 19 (2) of the schedule and is included on the Nordmann UK website:

- www.nordmann.global/en/nordmann-uk-group/nordmann-uk.

This strategy applies for the financial year ending 31st December 2025.

Introduction

Nordmann UK Group Holdings Ltd was formerly known as Melrob Group Holding Ltd, and was incorporated on 18th April 2011, with company number 07608263.

Melrob Group Holdings Ltd was acquired by Nordmann, Rassmann GmbH on 15th September 2017, which is a subsidiary of Georg Nordmann Holding Aktiengesellschaft

Nordmann is a global distributor of speciality chemicals. We source the highest quality raw materials and specialities from leading manufacturers and supply them worldwide. With our application-based know-how and industry expertise we provide solutions for nearly all manufacturing and processing industries.

Aim

Nordmann UK Group is committed to full compliance with all statutory obligations and full disclosure to relevant tax authorities. The Group’s tax affairs are managed in a way which takes into account Nordmann’s wider corporate reputation in line with the Group’s overall high standards of governance.

Tax risk management and governance arrangements in relation to UK taxation

The ultimate responsibility for Nordmann UK Group tax strategy rests with the Directors of Nordmann UK Group Holdings Ltd... Day to day management and responsibility of UK tax as it affects the UK Group is delegated to the Finance & IT Director – Nordmann UK Group who reports to the Managing Director – Nordmann UK Group. In carrying out governance policy, the UK Finance & IT Director escalates tax risk matters to executive management, the Nordmann Germany Managing Board and the UK Directors as appropriate.

The UK Group operates in accordance with all applicable UK tax laws, rules, regulations and reporting and disclosure requirements so that the UK Group pays the correct amount of tax and files and discloses information to the UK tax authority in line with the law.

In cases where the tax guidance is unclear or the UK Group does not feel it has the necessary knowledge to assess the tax consequences adequately, external advice may be sought to support the decision-making process.

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

It is the UK Group's policy to seek to achieve our commitment of enhancing shareholder economic value whilst complying with all tax rules and regulations in the UK and to ensure tax planning is aligned with commercial activities.

The UK Group does not engage in tax planning strategies in which the business objectives do not support the position i.e. the UK Group will not undertake planning that is contrived or artificial. The UK Group additionally considers the potential impact on the Group's reputation, brand, corporate and social responsibilities for all tax planning.

The level of risk in relation to UK taxation that the group is prepared to accept

Due to the UK Group being part of a wider group with activities throughout the world, and the continuously changing tax landscape, risks will inevitably arise from time to time in relation to the interpretation of tax law and nature of our compliance arrangements. We proactively seek to identify, evaluate, manage and monitor these risks with the objective of minimizing UK tax risk.

The UK Group monitors proposed changes in UK tax legislation to identify its potential impact on the UK business. In uncertain or complex situations, the UK Group will seek guidance from external tax advisors or engage with the UK tax authority.

The approach of the group towards its dealings with Her Majesty's Revenue and Customs ("HMRC")

The UK Group is committed to developing and maintaining an open and transparent relationship with HMRC, conduct all dealings in a cooperative, courteous and timely manner and making fair, timely and accurate disclosure in correspondence and tax returns.

Approved by the Board of Directors on 31st December 2025