



MAYEKAWA UK LIMITED

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UK Tax Strategy – Mayekawa UK Limited

1. This UK tax strategy has been published in accordance with Schedule 19 of Finance Act 2016 and is effective for the year ended 31 December 2025. This tax strategy applies to Mayekawa UK Limited (“Mayekawa”, “the Company”) and was approved by the Board of Directors on 17 September 2025.
2. The Company is part of the wider Mayekawa Group (European division), first founded in Brussels in 1971. The ultimate parent company of Mayekawa UK Limited is Mayekawa TS AG, a company registered in Switzerland .
3. The company is involved in compressor unit production, sales and maintenance support, meat processing robot sales, special freezing facilities and heat pump production sales.

How we manage our tax risks

4. The Company has established and maintains robust systems, controls, resources and processes to manage UK tax risk. The risk management of tax is subject to the same level of review and propriety as other areas of risk in the company. The company reviews all policies annually and updates as appropriate. Where tax risks are identified, they are escalated to the appropriate level and action is taken as necessary.
5. The company strives to be fully tax compliant, paying the correct amount of tax on a timely basis. In the UK, Mayekawa is subject to various UK taxes, including corporation tax, employment taxes and VAT. All of the UK tax compliance affairs of the Company are managed on a day-to-day basis by a responsible individual who reports to the UK Managing Director who has final signoff on all UK tax matters.
6. Mayekawa holds regular meetings with its parent entities (EMEA Group) who oversee the finances of each office in Europe. EMEA Group are responsible for reviewing policies, reports and the management of risk, including tax risk.
7. Where any UK tax risks arise, advice is always sought from the UK tax advisors and, where necessary, discussed with the EMEA Group – the UK Managing Director has authority to consult with external advisors where it is considered appropriate. Where there are any actions being taken outside of the UK that may impact the UK tax risk profile, EMEA Group will discuss this with Mayekawa UK.
8. Mayekawa has regular contact with its external tax advisors who advise on all tax matters (including Corporation Tax, VAT and Employment Taxes such as PAYE and NIC) and communicate on matters relating to UK tax legislation, UK tax compliance and business activity which may give rise to a tax risk or impact in Mayekawa in the UK. All of these matters and any work completed in relation to UK tax is approved by the UK Managing Director.

Attitude to tax planning and risk

9. Mayekawa strives to be fully compliant with the relevant tax obligations in all aspects of its business operations and recognises its responsibility to pay the right amount of tax to HM Revenue & Customs (“HMRC”) on time. The Company ensures work is done on a commercial basis and transactions are not undertaken where there is no underlying commercial substance.
10. The company does not participate in aggressive tax planning or tax avoidance schemes.
11. Planning or structuring is undertaken for commercial reasons only and the business operates with transparency and a commitment to observing all applicable tax laws. Any structuring that the Company

considers in the UK is discussed with external tax advisors as early as possible to ensure compliance with all applicable UK tax laws

Level of risk the business is prepared to accept for UK tax

12. Mayekawa will only accept an immaterial level of tax risk and works closely with its external advisors to manage this.
13. The company works closely with its external tax advisors on all UK tax matters to ensure it keeps up to date with all relevant developments in UK tax legislation and how these impact Mayekawa's UK tax profile and obligations.
14. The Company's approach to tax risk is fully supported by the Board and EMEA Group, both of which are kept fully informed in respect of the company's tax risk profile in the UK.
15. Outside of the Board and the EMEA Group, the Company's stakeholders do not have any specific influence on how tax risks are managed in the UK.

How we work with HMRC

16. Mayekawa strives to be fully compliant with HMRC and is committed to maintaining a transparent, professional and co-operative relationship with HMRC.
17. The Company is committed to submitting accurate, timely tax returns and payment of all tax liabilities to UK tax authorities. Where any enquiries arise from HMRC, the Company endeavours to work with HMRC to resolve these in an accurate and timely manner.

O. Ben Faleh