

## **Tax Strategy**

### **Overview**

Globally, family owned VEKA is the largest designer and manufacturer of PVCu window and door systems and solutions, selling premium profile and related products. VEKA plc operates within the UK window market under the VEKA, Halo, Imagine and Omnia brands. The company also utilises capacity in its core capabilities of extrusion, lamination, and mixing of PVCu compound to supply other diverse specialist product markets in the UK. The company sees specialist product opportunities as key strategic growth areas whilst also accelerating its position in the window market.

VEKA Recycling Limited is an established industry leader in recycling "end of life" PVCu windows and offcuts created from the manufacture of new PVCu windows. We work with window fabricators and installers, waste management companies and other recyclers across the UK to ensure that valuable PVCu material is not lost to landfill.

In accordance with Paragraph 16 of Schedule 19 of the UK Finance Act 2016, the tax strategy adopted by VEKA plc and VEKA Recycling Limited is detailed below. The tax strategy relates to financial year end 31 December 2025 and has been approved by the Board of Directors.

### **Managing tax risks**

The Finance Director has overall responsibility for tax matters for VEKA plc and VEKA Recycling Limited. The Finance Director is supported by the finance team at VEKA plc and VEKA Recycling Limited. The Finance Director and finance team have access to tax professionals for advice and assistance in all areas of UK taxation.

A review process is in place for all statutory tax filings to ensure accuracy and compliance. The corporation tax is prepared by tax professionals and reviewed by the Finance Director prior to submission.

### **Attitude to tax planning and tax risk**

VEKA plc and VEKA Recycling Limited accept a low level of tax risk and actively strives to ensure full compliance with all tax rules and regulations in the UK. We aim to make filings and pay tax when they fall due across all taxes. It does not engage in tax planning strategies except as part of overall business planning where the objectives are operational or financially focused.

Advice from tax professionals is sought on ad-hoc or complex transactions to ensure compliance with the relevant tax rules and regulations.

## **Working with HMRC**

In dealing with any inquiries, audits or examinations by tax authorities, VEKA plc and VEKA Recycling Limited aims to adopt an open, honest and transparent approach.

Any inadvertent errors will be reported to HMRC promptly and with full disclosure with prompt settlement of any liabilities.

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