



Grocery Delivery E-Services UK Ltd T/A HelloFresh (the “Company”)

In accordance with the provisions contained in Schedule 19 part 1 and 2 of the UK Finance Act 2016, the Company publishes its tax strategy in relation to its activities for the year ending 31 December 2023. The Company is a wholly owned subsidiary of HelloFresh SE (the “HelloFresh Group”).

This tax strategy has been approved by the Board of the Company and outlines how we seek to: manage our tax affairs; mitigate current and emerging tax risks and how we ensure we have an open and honest relationship with HMRC.

### **Introduction**

The HelloFresh Group provides personalised meal solutions to customers around the world as part of its ambition to be the world's leading integrated food solutions group. The aim of the HelloFresh Group is to provide the households with the opportunity to enjoy home-cooked meals that require virtually no planning and no grocery shopping. Personalised meal kits are delivered directly to customers’ doors at a time of their choice and contain nearly everything required to create varied meals from ingredients that are sourced locally whenever possible. HelloFresh also offers ready to eat options in some territories and consumer goods to be purchased via our marketplace.

Our business activities incur a substantial amount and variety of taxes, including business rates, stamp duties and employer’s national insurance. In addition, we collect and pay employment taxes and indirect taxes such as VAT. This strategy covers all UK taxes.

### **Our approach to tax risk management and governance**

We are subject to an annual external audit.

In addition, the main elements of our tax risk management process are:

- a simple corporate structure;
- experienced staff responsible for tax matters;
- regular internal audit review;
- involvement of third-party adviser in submission of corporate tax returns;
- seeking proactive clearance from HMRC when appropriate.

### **In dealing with HMRC we aim to:**

- be open, fair and honest on matters of tax compliance;
- file required information in a timely manner;
- comply with regulatory requirements;

- where disputes occur, to address them openly and promptly;
- foster a relationship of mutual trust and cooperation.

### **Tax planning**

We will utilise legitimate tax incentives and reliefs where these are available but will not enter into tax planning or artificial arrangements that do not have genuine commercial and economic purpose and which may adversely impact on our corporate reputation or relationship with HM Revenue & Customs (“HMRC”). We apply the ‘arm’s length principle’ when we deal with matters such as transfer pricing and this follows guidelines from the Organisation for Economic Co-operation and Development (“OECD”). As tax laws can be complex, there can sometimes be uncertainty in interpretation, and we will seek assistance from third party advisors where necessary to provide clarity and manage any potential tax risk.

### **The level of risk we are prepared to accept for UK taxation**

Our policies and governance framework are designed to ensure compliance with tax laws and regulations in the UK, and to ensure that we identify, and then mitigate, any significant tax risks within our business. We adopt a low risk approach to tax and we proactively identify and monitor the risk to ensure it remains in line with our risk appetite.

We operate a Group risk management register which includes all material tax risks as well as the steps taken by the Company and the Group to ensure compliance with all applicable laws and regulations.