Tax Strategy for Manderley Food Group Limited

Manderley Food Group Limited is fully committed to adhere to all applicable tax laws, regulations and practices. The Group is required to publish its tax strategy for the financial year ended 27 June 2026 under Schedule 19 of the Finance Act 2016

The Group recognises the importance of meeting its responsibilities for paying tax and being open and compliant in these responsibilities as well as ensuring it operates under good corporate governance.

The Group's overall tax strategy, as it relates to UK tax, is to:

· Comply with all legislative requirements in relation to tax

· Submit all tax returns and make all tax payments by the due dates

· Pay the correct amount of tax based on the profits earned by the business

· Continue to maintain an open, honest and proactive relationship with HMRC

· Have in place risk management and control procedures in relation to tax.

Risk management and governance arrangements

The Group recognises that managing tax compliance is complex and has put in place the following arrangements to enable it to meet its obligations:

- Responsibility for the Group's tax affairs is clearly defined and decisions are taken at the appropriate level.
- Key business decisions are made with due consideration of the tax consequences and all tax decisions are taken in a manner consistent with the Group's overall strategy.
- The use of external advisors to manage some of the Group's tax compliance requirements.
- The use of advisors with the relevant expertise where specialist advice is required.
- The Manderley Foods Group Limited Senior Accounting Officer is responsible for overseeing the tax affairs of the Group and reporting to the Board.

Tax planning

The Group works to ensure that the tax planning strategy is consistent with the Group's overall strategy and its approach to risk.

The Group seeks to ensure that it complies with all tax laws as they relate to the business and pays the correct amount of tax as required under the law.

A specialist third party provider is involved in the preparation and submission of the Group corporation tax returns to HMRC to ensure compliance in this area.

The Group will seek at all times to foster constructive, professional and transparent engagement with tax authorities, and dealings with the tax authorities will be conducted in a collaborative and timely manner.

Attitude towards risk

The Group wishes to maintain a low risk profile and an open and professional relationship with HMRC.

The Board sees compliance with tax legislation and openness with HMRC as key to managing tax risk and aims to act within the intentions and spirit of tax legislation.

The Group retains professional advisors that allow the business to seek expert advice on specialist areas of tax as required. Diligent professional care and judgement will be employed to assess tax risks and determine how such risks will be managed.

The Group's approach is to ensure it is compliant, has good internal procedures in place, understands its responsibilities with regards to tax and pays the correct amount.

Relationship with HM Revenue & Customs (HMRC)

Manderley Food Group Limited aims to have an open and professional relationship with HMRC. The company uses its professional tax advisors as agents in relation to corporation tax, who deal with HMRC on the Company's behalf. The company aims to provide correct and timely disclosure in tax correspondence and returns, to have a relationship with HMRC that is open and honest and resolve any matters arising in a timely and responsible manner.