

Kraft Heinz UK 2025 Tax Strategy

In compliance with section 161 and section 19(2) of schedule 19 Finance Act 2016, Kraft Heinz UK is publishing its tax strategy for the year ending 31 December 2025. This strategy applies to all UK subsidiaries of The Kraft Heinz Company (collectively referred to as “Kraft Heinz UK”). This strategy applies to all UK taxes and duties set out in schedule 19 which include Income Tax, Corporation Tax, PAYE, NIC, VAT and customs duties. References to “tax”, “taxes” or “taxation” are to UK taxation and to all corresponding worldwide taxes and similar duties in respect of which the Kraft Heinz UK group has legal responsibilities.

This strategy applies from the date of publication until it is suspended.

Alignment with group policy

As part of a multinational group, Kraft Heinz UK is aligned with and follows the wider Kraft Heinz guiding principles, code of conduct and policies.

Kraft Heinz UK’s tax policy and objectives are shaped by the Company’s global Employee Code of Conduct and governed by the reporting and control framework set down by the Company’s Board of Directors. Day-to-day tax affairs are the responsibilities of our World Headquartered Tax Department (“Tax Department”), under the direction of the Head of Global Tax, who reports directly to the Company’s Chief Financial Officer.

At the foundation of our approach is the commitment to protect our employees, consumers, customers, shareholders, and other stakeholders within the communities where we do business. In taking a transparent approach to our Tax strategy, we also are protecting and guarding our Company’s reputation while remaining true to the Kraft Heinz Vision and Values.

Tax Strategy

Our overall tax strategy is to:

- Meet all legal requirements and to make all appropriate tax returns and tax payments, in accordance with UK law.
- Seek to utilize available tax reliefs and incentives where available in a manner which is consistent with the government’s policy objectives.
- Consider the tax impact, in the UK and other jurisdictions, of major or complex business decisions, such as acquisitions.
- Operate in an environment where we consider tax in the context of our reputation and brands.

- Comply with appropriate tax risk processes and ensure there is Board oversight into this compliance.

Management of UK tax risks

It is the policy of Kraft Heinz UK to comply with all applicable laws, including all tax laws, as well as the Company's compliance and integrity policies. Given the complex and sometimes uncertain nature of tax laws, we have developed tax risk management guidelines to appropriately manage tax risk in compliance with applicable laws.

Our internal structure is set up to ensure:

- The Board of directors understand the importance of tax compliance and how it is achieved.
- There is a regular dialogue between the Board and those individuals tasked with the management of the finance and tax functions, regarding the way our business manages its tax risk.
- The business portrays a positive view towards compliance and the importance of meeting our obligations. Kraft Heinz UK is adequately skilled and resourced (including sufficient budget for outside advisers) to meet its tax obligations
- Kraft Heinz UK regularly considers technology options and outsourced service providers as part of ongoing consideration to deliver tax compliance responsibilities in the most efficient manner to manage its tax risks

We actively seek to identify, evaluate, monitor and manage tax risks to ensure they remain in line with our objectives. As part of this monitoring process, Kraft Heinz UK maintains tax accounting arrangements which are robust and accurate and enable the business to fulfil its responsibilities under the Senior Accounting Officer (SAO) provisions in the UK. Where there are significant uncertainties or complexities in relation to a risk, external advice is obtained.

Kraft Heinz UK is dedicated to devoting an appropriate level of resources to the development of our Tax Department and our people, including training for employees and the investment in IT systems so that the work can be carried out to be fully compliant with the applicable laws.

Attitude to Tax Planning

When evaluating tax risks, we take the current regulatory environment into account, as well as economic factors and our own operations. We are careful not to adopt tax policy positions we cannot defend in a transparent manner. Kraft Heinz UK does not participate in high-risk transactions or evasive and artificial tax schemes that potentially put the Company and its reputation at risk.

The Tax Department supports the commercial and operational needs of the business and will engage with functions across the Company to assess transactions and/or business strategy. The Tax Department supports these transactions and initiatives with accurate and timely tax counsel and advice. In the event where more than two legal options are available, the most tax efficient method may be pursued, which may result in certain tax relief or exemptions claimed.

Approach to engaging with HM Revenue & Customs (HMRC)

It is our policy to be transparent and proactive in all interactions with HMRC through regular meetings and communications with HMRC.

We have an open, honest and positive working relationship with HMRC. We are committed to prompt disclosure and transparency in all tax matters with HMRC. We recognize that there will be areas of differing interpretations between ourselves and HMRC and where this occurs we will engage in proactive discussions to bring matters to as rapid a conclusion as possible.

Any inadvertent errors in submission of tax returns and tax computations to HMRC are fully disclosed as soon as reasonably practicable after they have been identified.