

Greenenergy UK Tax Strategy

August 2026

Greenenergy Group Ltd. regards the publication of the information set out below as compliant with our duty under Finance Act 2016, Schedule 19, Paragraph 19 to publish a tax strategy and applies for the year ending 30 September 2026.

Greenenergy is committed to full compliance with all statutory obligations and full disclosure to tax authorities. The group's tax affairs are managed in line with our overall high standards of governance, and with consideration of our corporate reputation.

Greenenergy's UK tax strategy is consistent with Greenenergy's overall global tax strategy and covers the UK sub-group headed by Greenenergy Group Ltd.

Risk Management and Governance

Greenenergy's Board of Directors has oversight for risk management for the Greenenergy group, including those risks related to taxation. The Chief Financial Officer ("CFO") is responsible for taxation, and has oversight of tax risks across the organisation and is authorised to manage the tax risks and approve tax positions, tax settlements and payments. The CFO reports relevant tax matters to the Board of Directors as appropriate.

Tax Planning

We seek to comply with relevant tax laws and filing deadlines in the jurisdictions in which we operate, having regard to the legal and administrative practices in each jurisdiction. Greenenergy may utilise available tax incentives, reliefs and exemptions, provided these are aligned with the associated tax legislation.

Managing Tax Risk

Greenenergy actively seek to identify, evaluate, monitor and manage tax risks to ensure that they are consistent with our objectives. In reviewing the tax risks associated with the business operations, we consider the following:

- » legal duties of directors and employees;
- » compliance with internal policies and procedures;
- » impact on Greenenergy's relationships with tax authorities; and maintenance of Greenenergy's reputation as a world class supplier of road fuel.

In situations where tax law is unclear or subject to interpretation or Greenenergy does not have the internal expertise to assess a particular tax position, tax advice is obtained from external advisors who have the appropriate technical expertise.

Relationship with HMRC

We are committed to maintaining a cooperative and open working relationship with HMRC directly and through our Customer Compliance Manager.

We seek to ensure that any tax audits are efficiently and effectively managed and to make fair, accurate and timely disclosures in correspondence, tax returns and subsequent queries.



Dirk Vanderbroeck

Chief Financial Officer
Greenenergy Group