



We preserve nature's gifts

Our UK Tax Strategy

About us

Ardo UK is part of the Ardo Group, the leading European producer of quality frozen vegetables, fruit, herbs and ingredients.

Our core activity is to provide our customers with high quality products at great value. We do this in a sustainable way, with respect for people and the environment. We carefully preserve nature's precious gifts.

How we manage our tax affairs

We have embedded and robust internal controls across our businesses, and we manage these in a consistent manner. Our focus is on reporting accurate financial results and calculating and reporting the right amounts of tax arising from our operations.

We do this through a mix of in-house and outsourced tax delivery models across the various taxes which are designed to ensure an appropriate level of tax expertise is applied to all our submissions. This is overseen by our Finance and Accounting Director in the UK, who is supported by our Group Tax function based in Europe.

Internal reporting lines for tax are in place, with relevant management information reported through our Group Tax function to both our Group Operational and Executive Boards of Directors' as appropriate.

Our approach to tax structuring

We seek to be fully compliant with tax legislation and pay what we calculate to be the right amount of tax. Our aim is to properly comply with all our tax obligations and have certainty over tax outcomes.

Any tax structuring that we undertake will always have commercial substance, and will not be driven by a desire to achieve a tax advantage. We seek to apply relevant tax legislation in the spirit for which it was intended. We will not for instance undertake any transactions which could be subject to the Disclosure of Tax Avoidance Schemes regime, or which we believe HMRC might consider falls within the General Anti Avoidance Rule.

Typically our focus is on utilising legitimate tax reliefs and tax incentives in the way that government intended.

Attitude to tax risk

Tax is complex, and tax risk is only one of a broad range of risks that need to be managed by our finance and operational teams in the UK. Our embedded processes and controls are structured to reduce risk as far as is practically possible, and our use of external advisors supplements this. Our aim is to ensure that we pay the right amount of tax based on our financial data and group policies and agreements. We do not want to expose our operations to unnecessary challenge by HMRC.

Our Group Tax Function provides oversight and supports our UK tax operations.

Both our Operational and Executive Boards of Directors' in Europe seek to ensure that our UK operations do not create unnecessary tax risks for us, or our wider group.



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Approach to working with HMRC

We seek to comply with all our tax filing, tax reporting and tax payment obligations. In our interactions with HMRC we will always be collaborative, transparent and open, and operate on the basis of complete disclosure. We will operate on a basis of mutual respect.

Our tax strategy defines our approach to managing our tax affairs. It has been approved by our UK Boards of Directors' and it is compliant with the requirements of para 19 (2) and 22 (2) of Schedule 19, Finance Act 2016. It relates to the following entities for the year ended 30 June 2022:-

Year Ended 30 June 2022

Ardo UK Limited
Rosemary & Thyme Limited
Ashford Cold Store Limited

Year Ended 30 September 2021

Orchard Service Limited (Dormant)

Year Ended 31 December 2021

Ardovries (UK) Limited (Dormant)

Year Ended 30 June 2022

Frozen Herbs Limited (Dormant)

It is published by Ardo UK Limited on behalf of the group and covers all of the UK Operations of the Ardo Group.