



Maelor Foods Limited Tax Strategy

Maelor Foods Limited

Financial Year Ending 31 July 2026

This document sets out the tax strategy for Maelor Foods Limited as required under Paragraph 22 Schedule 19, Finance Act 2016. This strategy applies to the 31 July 2026 accounting period and is effective until it is superseded.

Tax Strategy Statement

Maelor Foods Limited is the UK's premier state of the art purpose-built poultry slaughtering facility based in Wrexham, North Wales processing British Red Tractor birds using the most innovative process methods. Maelor is a UK based business. Our business activities are subject to all corporate income taxes, indirect taxes and employment taxes payable and reportable to fiscal authorities. We ensure we pay all direct and indirect taxes on time and in full.

Our approach to tax risk management and governance arrangements

The governance of the business is led by the Executive Board of Maelor Foods Limited with the aim of ensuring that the Company meets its business, financial and tax obligations. Accountability for tax compliance and tax risk management is held by the Finance Director, acting as Senior Accounting Officer for Maelor Foods Limited. Maelor employs individuals with tax experience to support tax compliance and provides training to ensure that the Company meets its tax obligation. Maelor engages the services of professional advisers on a retained basis to advice in respect of the relevant taxes payable by the business, including indirect tax, corporation tax and employment tax matters.

Tax risk naturally arises in commercial operations and in relation to changing legislation. We aim to identify and manage tax risk by planning and keeping up to date with legislative changes through holding regular update meetings with our external tax advisers. Any key tax matters identified are raised by the Finance Director to the Board, where it is necessary to do so.



Maelor Foods Ltd

Pickhill Lane . Cross Lanes . Wrexham . LL13 0UE

Telephone No: 01978 802337

Registered Office : Salisbury House, Vulcan Road, Bilston, West Midlands, WV14 7HT

Company Registration No. 9156025

VAT Number. GB 236860785



Our attitude to tax planning

We focus on acting responsibly and complying with all relevant national laws, regulations and reporting requirements. We recognise our responsibility to pay the relevant and required taxes and work to manage our tax affairs in a straightforward manner.

To safeguard our reputation as a responsible taxpayer, the Company does not engage in artificial transactions where the sole or primary purpose is to reduce UK tax.

We seek tax efficiencies in accordance with the spirit of the law only where those arrangements would not impact upon our reputation, corporate and social responsibilities.

We seek external tax advice where we have insufficient internal expertise, to understand recent taxation developments or to support a new or unusual situation such as a one-off transaction.

The level of tax risk we are prepared to accept

We recognise our responsibility to stakeholders to structure our tax affairs based on sound commercial principles and in full compliance with applicable tax laws. We work on business processes to ensure our ability to recover the right amounts of tax such as VAT. We seek to use incentives and reliefs efficiently where appropriate to support the business sustainably and where necessary we work with our external tax advisors to secure the available reliefs and benefits from Research and Development credits. This relief provides the incentive intended by the government for future investment and business growth.

We seek external tax advice from reputable tax advisors where there is any uncertainty in relation to tax positions adopted. We are committed to paying the right amount of tax at the right time in full compliance with the UK tax laws. The Company does not operate defined levels of risk. Whilst we may consider materiality, the Company takes a considered approach to tax risk and consults with advisors and escalates within the business where uncertainty exists via our board meetings.



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Approach to dealing with Tax authorities

The Company acts in an honest and fair manner and is committed to the principles of openness and transparency in its approach with dealing with tax authorities.

For UK tax purposes Maelor are a large business and currently does not have a Customer Compliance Manager (CCM). All dealings with the tax authority are conducted in a constructive and timely manner with the aim to strive for early agreement should any matters be disputed or where there is uncertainty.

In the unlikely event non-compliance is identified, Maelor would seek to make an unprompted disclosure to HMRC on a timely and transparent basis.

Approved by the Board of Directors of Maelor Foods Limited on 31 July 2026



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