

Flint Group Tax Strategy Financial Year 31 December 2025

1. Introduction

Flint Group is a leading global print consumables and solutions provider. The Company has an integrated business model offering its customers a comprehensive product portfolio of print consumables, in combinations with a wide range of application and technical support services, addressing most market segments of the Packaging Solutions and Web Offset industries. The Company has a global reach, operating sites in North and Latin America, EMEA and Asia Pacific.

2. Commitment to compliance

Flint Group's vision is to foster a culture of integrity and compliance at all levels of the group. A Global Integrity & Compliance Program helps the organisation achieve its strategies and enhance the reputation of the Group. Flint's Code of Conduct demonstrates the commitment to high standards and provides a framework to always operate the business in a sustainable, ethical and compliant way. A Risk, Integrity and Compliance Committee (RICC) guides and assists the company's management to operate at the highest ethical business standards and in accordance with all applicable laws and regulations. A strong internal audit function plays a vital role in the organization's health from a compliance and risk mitigation perspective.

With respect to tax compliance, each of our entities should be fully compliant with the local tax laws in the territories in which they operate. This especially includes:

- Filing timely and accurate tax returns;
- Paying the appropriate amount of tax at the right time;
- Disclosure of relevant facts, as required by law, in order to enable tax authorities to obtain an accurate view of any tax affairs of the business;
- Taking steps to avoid double taxation of the same income in two jurisdictions and claiming applicable allowances and reliefs; and
- Retention of appropriate documentation in relation to tax compliance filings and support transactions for the required statutory time limit.

3. Risk management and governance

Given the scale and complexity of our global business, we are exposed to inherent tax risks. Flint Group follows a policy of continuous improvement to identify and review key tax risks, to follow up changes in tax laws and to enhance tax systems and processes in

support of Flint Group's fiscal obligations. Flint Group monitors its global tax compliance obligations, such as filing and payment deadlines, with appropriate software and tools.

The local finance teams manage the day-to-day tax compliance. The Group Tax Team manages (cross border) tax compliance that is material to the Flint Group and is involved in case of mergers, acquisitions and restructurings. The Group Tax Team reports to the CFO. The Risk, Integrity and Compliance Committee is provided updates as appropriate on tax related matters including:

- the Flint Group's tax compliance status;
- the Flint Group's material tax risks and controls in place to manage these tax risks; and ensuring tax decisions are made in line with the Flint Group's approach to the management of taxes and its tax risk appetite.

4. Tax planning

Any structuring undertaken will be consistent with Flint Group's Global Code of conduct, with due consideration given to reputation and responsibilities as well as all applicable tax laws. This means Flint Group does not engage in tax arrangements which are artificial or which are not driven by genuine commercial rationale or economic business purpose. The Group seeks to manage the tax cost of doing business efficiently (including tax cash) and will utilize tax incentives, reliefs and exemptions, whilst respecting both the spirit and letter of applicable tax laws.

5. Tax Risk appetite

The Flint Group actively seeks to identify, monitor and manage its tax risks. Where applicable laws are new, complex and/or subject to interpretation, Flint Group seeks advice from reputable third-party advisers. The Risk, Integrity and Compliance Committee has oversight over how tax risks are managed as well as ensuring there are appropriate controls.

6. Relationship with tax authorities

Flint Group is committed to acting with integrity at all times and maintaining a collaborative, constructive and open relationship with tax authorities worldwide. If there are areas of significant uncertainty, Flint Group seeks to resolve these through proactive dialogue, wherever possible.

This tax strategy is published in accordance with the measures contained in section 16(2), Schedule 19 of the UK Finance Act 2016.