Origin Group Tax Strategy

Overview

This document sets out Origin Enterprises' tax objectives, approach to dealing with tax affairs, and tax principles. This document applies to all members of the Origin Enterprises Group.

Origin Enterprises is an international group of businesses that offer a range of technically-led solutions, products and services across the agriculture, sports, landscapes and environmental markets, employing c. 2,900 people in 5 countries.

As a multi-national organisation, Origin Enterprises contributes a significant amount of tax to local and national governments, including corporation tax on profits, customs, social taxes on employment, and withholding taxes. In addition, Origin collects taxes on behalf of Revenue authorities, including payroll taxes on salaries paid to employees and sales taxes charged to customers. Total tax payments across all tax heads represent an important contribution to the countries, economies and local communities in which Origin Enterprises operates and helps Governments provide investment in public services and infrastructure.

Origin Enterprises' approach to taxation

We take our responsibility to collect, report and discharge our tax compliance obligations very seriously. Origin Enterprises is committed to:

- Protecting our reputation as a responsible taxpayer by ensuring compliance with all relevant tax laws globally.

- Paying taxes and filing tax returns on time in all jurisdictions where tax payments and returns are due in accordance with applicable tax laws, rules, regulations, disclosure and/or tax payment requirements.

- The effective, balanced and active management of our tax affairs to deliver our business strategy and to create sustainable shareholder value while ensuring all business arrangements reflect commercial and economic activity.

- Establish and maintain proactive, collaborative and transparent working relationships with relevant international tax authorities.

Tax governance and risk management framework

The Board of Directors of Origin Enterprises is ultimately accountable for the Group's tax affairs. The Audit Committee support the Board by overseeing and monitoring the management of Origin Enterprises tax affairs.

Origin Enterprises operates a system of tax risk assessment and controls to ensure it remains compliant with its regulatory and statutory obligations.

Processes relating to different taxes are allocated to appropriate process owners, who carry out a regular review of activities and processes to identify key risks and mitigating controls. These key risks are monitored for business and legislative changes, and changes to processes or controls are made when required.

Origin employs experienced finance professionals to manage its tax obligations and risks under the overall supervision of the Group Chief Financial Officer. Appropriate training is provided to those employees who supervise or process transactions that have tax implications. In addition, external advisors are engaged, where required, to supplement the capacity of the Group's in-house expertise.

Approach to tax planning

Origin Enterprises only enters into transactions which support the commercial and economic activities of our businesses. The Group seeks to take advantage of available tax incentives, reliefs and exemptions in line with the intention and in the spirit of tax legislation.

Consistent with our commitment to innovation, Origin Enterprises invests significantly in R&D and capital expenditure projects annually. We avail of tax incentives such as R&D tax credits, capital allowances, established in the tax legislation of the jurisdictions in which the R&D activities are performed.

Transactions between Origin Enterprises subsidiaries are conducted on an arm's length basis in accordance with international transfer pricing legislation and globally accepted OECD Transfer Pricing Guidelines thereby ensuring our global profits are taxed where the economic activities are performed and where value is created.

Engagement with Tax Authorities

Origin Enterprises seeks to have a constructive and cooperative working relationship with the tax authorities in the various jurisdictions in which it operates. This practice is expected of all of our business units globally.

We meet with tax authorities to discuss a range of tax matters pertaining to our business activities and we respond to their feedback appropriately. We recognise the mutual benefits arising from the early identification and resolution of queries from tax authorities.

As an example, Origin Enterprises has voluntarily opted to take part in the Co-Operative Compliance Framework with the Revenue Commissioners in Ireland. This programme has been established to develop a relationship between the taxpayer and the tax authority based on trust and co-operation from both parties in order to achieve the highest level of voluntary tax compliance and certainty.

Approved by the Origin Enterprises Audit and Risk Committee on 23 June 2025