



## **Metalimpex UK – Tax Strategy**

This Tax Strategy covers the company Metalimpex (U. K.) Limited, ('Metalimpex UK').

Metalimpex UK forms part of the wider Metalimpex Group and is an indirect subsidiary of SUEZ S.A ("SUEZ").

The publication of this statement is regarded as complying with Part 2 of Schedule 19 Finance Act 2016 in respect of the year ended 31 December 2025 and has been approved by the Metalimpex Group CFO.

## **Board ownership and oversight**

Ethics and compliance are principles integral to SUEZ. This tax strategy is fully aligned with these principles, which include a zero-tolerance approach to corruption.

Board members and employees all have an essential role in preserving the integrity, reputation and sustainable growth of SUEZ.

## **Approach to risk management and governance**

The Metalimpex Group CFO is responsible for ensuring appropriate controls are in place and effective.

Internal processes and controls support the tax compliance and transactional obligations of the business.

The Metalimpex Group finance department is supported by external tax advisors and compliance with tax filing and payment obligations is considered a key responsibility of Metalimpex UK.

## **Attitude towards tax planning**

Metalimpex UK does not engage in artificial tax arrangements.

In addition to obtaining support for normal tax compliance activities, if required, tax advice may also be sought from external advisors in respect of material transactions and where there is significant uncertainty or complexity.

## **The level of acceptable risk**

The level of tax risk that is considered acceptable within Metalimpex UK is continually evaluated and monitored in line with its business objectives.

## **Working with HMRC**

Metalimpex UK seek to have an open and transparent relationship with HMRC and if necessary, would be proactive in disclosing issues, risks and uncertain tax positions on a timely basis. Should differences of opinion arise, Metalimpex UK would work constructively with HMRC to resolve any issues on a timely basis.