



**Wir begeistern  
mit Energie.**

# UK Tax Strategy 2025



**Unsere Zukunft:  
#klimapositiv**

The publication of this tax strategy is regarded as satisfying the statutory obligation under Paragraph 19 (2) of Schedule 19 of the Finance Act 2016 for the financial year ended 30 September 2025 for the following UK companies of MVV Group (hereinafter “MVV UK companies”):

- MVV Environment Ltd.
- MVV Environment Devonport Ltd.
- MVV Environment Ridham Ltd.
- MVV Environment Services Ltd.
- MVV Environment Medworth Ltd.
- MVV Environment Baldovie Ltd.
- MVV Environment Baldovie Waste Ltd.
- MVV Environment Baldovie Energy Ltd.
- juwi Renewable Energies Ltd.

### **About MVV in the UK**

MVV Energie AG is one of the leading energy companies in Germany. MVV Energie AG and its affiliated companies (MVV Group) occupy all stages of the energy value chain - from energy production, energy trading, energy distribution via own networks to sales and energy services.

The UK business is currently focused on energy from waste and biomass waste business, i.e. the MVV UK companies construct and operate residual waste treatment facilities and biomass plants and participate in tenders with UK authorities with the objective of running further plants.

#### **1. Approach to risk management and governance arrangements in relation to UK taxation**

The Managing and Supervisory Boards of MVV Energie AG have committed themselves to a good, transparent and responsible corporate management in their compliance statement to the German Corporate Governance Codex. MVV has implemented a Compliance Management System (MVV CMS) in order to secure compliance with all legal provisions, guidelines and ethical standards. The responsibility for the MVV CMS rests with the Compliance Officer of MVV Energie AG. The MVV CMS applies to all national and international MVV Group companies and therefore also to the MVV UK companies.

The principle of full compliance with all legal provisions also applies to tax compliance. Tax Compliance is established as a leadership topic due to regular reportings about tax issues to the Management Board. In order to secure the complete, correct and timely fulfillment of all tax obligations, MVV has implemented a Tax Compliance Management System (Tax CMS). The responsibility for the Tax CMS rests with the Tax Department of MVV Energie AG. The Tax CMS applies to all national and international MVV Group companies and therefore also

to the MVV UK companies whereby national regulations precede in case of conflicts.

The managing directors of the respective MVV UK companies are responsible for the compliance with all tax obligations. Within the structural organization, they delegate the fulfillment of the tax obligations to the respective Tax Department. As regards the MVV UK companies, the central tax department of MVV Energie AG in Mannheim, Germany (for juwi Renewable Energies Limited: central tax department of juwi AG in Wörrstadt, Germany) is responsible for UK taxation whereby they engage and coordinate external advisors with the fulfilment of all local tax compliance duties.

## **2. Attitude towards tax planning (so far as affecting UK taxation)**

MVV Group has a strong policy of compliance and is committed to paying the right amount of tax due according to where the value is created and in accordance with its accrual, i.e. the tax effects shall correspond with the economic effects.

The MVV UK companies seek to take advantage of available tax incentives, reliefs and exemptions and to carry out commercial activities in a tax effective manner whilst remaining compliant with all relevant tax legislation. It is the group's strategy to waive aggressive, abusive tax structuring and to comply with tax law at all times.

## **3. Level of risk in relation to UK taxation that the companies are prepared to accept**

Due to the fact that tax legislation and guidance are often subject to interpretation, risks in relation to UK taxation will inevitably arise from time to time. MVV manages tax risks to ensure compliance with all legal requirements at all times and to pay the right amount of tax in the right place at the right time.

In order to reduce tax risks as well as reputational damages, image loss and liability risks, MVV Group has implemented a Tax CMS which is constantly advanced and monitored. In case of uncertainties, MVV consults external advisors and HMRC in order to reduce uncertainties and therefore tax risks.

## **4. Approach towards dealings with HMRC**

MVV Group is committed to transparency towards tax authorities. Consequently, MVV UK companies maintain a transparent, open, honest and collaborative working relationship with HMRC. This includes the complete and timely fulfilment of all tax compliance obligations in the UK, disclosing all relevant facts and circumstances to HMRC, taking into account new legislation and interpretation of tax law and discussing MVV's tax affairs with HMRC where necessary.