

Tax Strategy

Minor, Weir and Willis

MWW
experts in fresh



Purpose and Introduction

At Minor Weir & Willis Ltd, as one of the UK's largest independent fresh produce businesses, sourcing and distributing high-quality produce from over 40 countries, we take our environmental, social, and corporate governance responsibilities very seriously. Our tax strategy enables the Group to fulfil those responsibilities in respect of all applicable business taxes, reflecting our commitment to transparency, sustainability, and positive community impact.

This Tax Strategy outlines Minor Weir and Willis's (MWW) approach to tax and satisfies the requirement to publish its tax strategy in accordance with Paragraph 19(2) Schedule 19 of the Finance Act 2016.

The tax strategy covers our approach in the following areas:

- Governance, risk management and compliance
- Tax planning
- Tax risk management
- Dealings with Tax Authorities

This strategy applies to Minor, Weir and Willis Limited and its UK subsidiaries for the financial year ended 26 December 2026. The strategy is effective until superseded.

The principal activity of the company and the Minor, Weir and Willis Group (the "group") is that of growing, packing, importing and distribution of fresh fruit and vegetables.

MWW are committed to ethical behaviour, as set out within our Code of Ethics. Tax Strategy is reviewed annually to ensure its continued relevance and effectiveness. Any significant changes to MWW's business or tax affairs will trigger a review of the strategy. The Tax Strategy is approved by the Board.

Our Approach to Tax Risk Management and Governance Arrangements

MWW is committed to strong tax governance and risk management. The Finance Director is ultimately accountable for tax compliance and risk management arrangements, and is supported by the wider Finance Team who have appropriate training in relation to their roles. The Finance Director reports directly to the Chairman/Board.

We are committed to act in accordance with all applicable tax laws and regulations, whilst maintaining a strong tax governance framework focused on the early identification and management of tax risk.

In order to comply with the Senior Accounting Officer and other reporting and compliance requirements, we conduct periodic reviews of our key tax processes and controls, and seek external advisor support on complex tax laws.

When dealing with complex tax calculations, such as Corporation Tax, we engage with external advisors to ensure compliance and accurate interpretation of the law.

The group does not tolerate tax evasion or the facilitation of tax evasion. We seek to apply reasonable prevention procedures to prevent any associated persons of the business from facilitating tax evasion.





Our attitude to tax planning

Tax planning decisions are aligned to commercial and economic activities. When dealing with complex tax laws or specific tax risks, we may engage with external advisors to ensure compliance and accurate interpretation of the law.

The level of risk we are prepared to accept

MWW has a low appetite for tax risk and where any uncertainty exists, the business consults with advisors and escalates within the business in accordance with our reporting framework. Working with tax authorities in an open and collaborative manner to achieve certainty wherever possible.

Relationship with Tax Authorities

MWW is committed to maintaining open and transparent relationships with tax authorities, including HMRC. We seek to:

1. File tax returns accurately and on time
2. Respond promptly to any tax enquiries
3. Engage proactively with tax authorities to resolve queries and seek clarifications

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