



### **About MM Flowers**

MM Flowers is a leading supplier of high-quality cut flowers and gifts to major retailers across the UK and Europe. Our goal is to deliver best-in-class products that create a meaningful consumer experience, developed with a commitment to environmental and social responsibility.

This Tax Strategy applies to MM Flowers Limited and its subsidiaries in accordance with paragraph 16(2) of Schedule 19 to the Finance Act 2016. A list of the entities to which it applies is set out below.

In this strategy, references to “MM Flowers”, and “the Group” are to all these entities.

This Tax Strategy applies from the date of publication until it is superseded. References to ‘UK Taxation’ are to the taxes and duties set out in paragraph 15(1) of the Schedule which include Income Tax, Corporation Tax, PAYE, NIC, VAT, Insurance Premium Tax, and Stamp Duty Land Tax. References to ‘tax’, ‘taxes’ or ‘taxation’ are to UK taxation and to all corresponding worldwide taxes and similar duties in respect of which the Group has legal responsibilities.

### **The approach of the group to risk management and governance arrangements in relation to UK taxation**

The Board is responsible for the Group’s tax strategy and policies and has delegated responsibility for their implementation within the Group to the Group’s Chief Financial Officer (CFO). As part of the annual financial reporting process the CFO will report to the Board of Directors on the Group’s compliance with its tax strategy, policies and on its tax position.

The CFO is also the Group’s Senior Accounting Officer (SAO) and in this capacity is responsible for annually certifying to HMRC that the Group has appropriate tax accounting arrangements, under the requirements of Schedule 46 to the Finance Act 2009.

We believe it is our responsibility to fairly contribute taxation where required and we have no intention of following a Tax Strategy that could question the Group’s reputation or damage its standing in our marketplaces.

### **The attitude of the group towards tax planning (so far as affecting UK taxation)**

Our Group’s tax planning and internal framework ensures that we comply with local taxation regulations in the relevant jurisdiction. The Group supplies leading major retailers across the UK and Europe and as such is required to act appropriately and within the letter and spirit of the applicable tax legislation. By following these principles, we pay the appropriate amount of tax.

We aim to base our tax decisions on the best available advice. If we encounter new business opportunities that could expose us to unfamiliar areas, we will look to seek external tax planning advice.

### **The level of risk in relation to UK taxation that the group is prepared to accept**

Aligned to our attitude towards tax planning, as a Group we aim to minimise all Taxation Risk where possible.

Tax risks are assessed as part of the Group’s formal governance process and are reviewed by the CFO on a regular basis alongside advice and support from our external tax planning advisors.

### **The approach of the group towards its dealings with HMRC**

Part of our Taxation Strategy is to have open and transparent relationships with all tax authorities. The group has external advisors to assist it with complex areas of tax, whilst our internal teams are qualified to deal with the day-to-day running of tax affairs.



We ensure we communicate clearly with tax authorities and are proactive with our communication. We understand our requirement for relevant taxation and duties and ensure we communicate any material uncertainties at the earliest opportunity.

In large businesses governed by complex tax legislation, adjustments to the amount of tax previously paid will occasionally be discovered by the Group. In these circumstances, the Group's policy is to inform the tax authorities and promptly pay any additional tax due or reclaim any tax refund.

Approved by: Daniel Pickford, CFO On behalf of the Board of Directors of MM Flowers Limited

Date: 1<sup>st</sup> July 2025

**List of entities**

MM Flowers Limited  
MM Flowers (Plants) Limited  
Alconbury Packing Solutions Limited  
Apex Plant Research Limited  
Munoz-Elite Flowers Limited  
AMVEE Investments Limited  
MM Investments Limited  
PFF Holdco Limited  
Poplar Farm Flowers Limited  
Poplar Farm Flowers Two Limited  
Moolenaar UK Limited