

NOMAD FOODS LIMITED

TAX STRATEGY

1 INTRODUCTION

This document, approved by the Board of Nomad Foods Ltd, sets out the policy and approach of Nomad Foods Ltd (the “Group”) to conducting its tax affairs and dealing with tax risk, and is made available to all of the Group’s stakeholders. The document will be periodically reviewed by Group Tax and any material amendments will be approved by the Board of Directors of Nomad Foods Ltd. It is effective for the year ended December 31, 2025.

2 GROUP TAX POLICY

The Group’s policy in relation to tax is to:

- Act with integrity in all tax matters;
- Comply with all relevant laws, rules, regulations and reporting and disclosure requirements wherever the Group operates;
- Ensure that the tax strategy is at all times consistent with the Group’s overall strategy, its approach to risk and its core values;
- Apply professional diligence and care in the management of all risks associated with tax matters and to ensure that governance and assurance procedures are appropriate;
- Maximise shareholder value by using incentives and reliefs where appropriate to reduce the tax costs of conducting the Group’s business activities, albeit in a manner consistent with the principles set out in the Tax Strategy;
- Not use secrecy jurisdictions (so-called “tax havens”) for the purposes of tax planning;

3 TAX GOVERNANCE FRAMEWORK

Responsibility for the tax policy and management of tax risk rests with the Chief Financial Officer, to whom the Group Head of Tax & Treasury reports. The tax affairs of the Group and any identified tax risks are discussed with the Group Audit Committee on a quarterly basis.

Compliance with local tax legislation is the responsibility of local Finance Directors, within the framework established by Group Tax.

4 TAX RISK MANAGEMENT

Diligent professional care and judgement will be employed to assess tax risks (in relation both to the UK and to all other jurisdictions) in order to arrive at well-reasoned conclusions on how those risks should be managed. Where there is uncertainty as to the application or interpretation of tax law, appropriate written advice evidencing the facts, risks and conclusions may be obtained from third party advisers to support the decision-making process.

In considering tax risks, the following are considered:

- The legal and fiduciary duties of directors and employees;

- As a Group providing products to consumers, the need to preserve the Group's corporate reputation as a responsible corporate citizen;
- The wider consequences of any potential disagreement with the tax authorities (such as the impact on long-term relationships with the authorities, the impact of potential litigation on the Group's reputation etc);

Group Tax employs various risk management processes to ensure that the requirements of the Group Tax Policy Strategy are satisfied. These include reviews of tax compliance activity across the Group and compliance and risk monitoring systems.

5 ATTITUDE TO TAX PLANNING

In relation to tax planning, the Group does aim to ensure that activities are structured tax efficiently. However, all structuring decisions are primarily motivated by commercial objectives, and tax planning is only undertaken within the parameters determined by commercially-driven decisions, subject to the Tax Policy and factors outlined above. In addition, all inter-company arrangements are undertaken according to the arm's length principle.

The Group does benefit from various reliefs and incentives offered by local tax legislation.

There may be circumstances where rules are not clear or there may be alternative approaches. In these circumstances, the Group will often consult third party advisers and exercise its judgement to determine the most appropriate course of action.

6 LEVEL OF ACCEPTABLE TAX RISK

The Group aims to minimise tax risk wherever possible. It seeks to comply fully with all applicable tax laws and does not undertake tax positions that could give rise to material uncertainty or reputational risk. Where there is ambiguity in the interpretation of tax law, the Group will adopt a position that it reasonably believes to be sustainable and consistent with both the letter and the spirit of the law. The Group does not enter into artificial or aggressive tax arrangements and aims to ensure that all tax outcomes are aligned with the underlying commercial substance of its activities.

7 RELATIONSHIPS WITH TAX AUTHORITIES

The Group has reviewed the guidance published by HM Revenue & Customs about how it wishes to engage with the largest companies and is fully committed to the application of this model of interaction. This involves ensuring that dealing with all tax authorities and other bodies is conducted in a collaborative, timely and courteous manner and in a spirit of openness and constructive dialogue. The Group attempts to keep HM Revenue and Customs and other tax authorities apprised of developments on a real time basis wherever possible, in order to ensure that any concerns raised can be resolved without jeopardising the long-term relationship between the Group and tax authorities.

7 FURTHER INFORMATION

For further information about the Group's Tax Strategy, please email Info@NomadFoods.com.