

## **Additional Tax Information for Agro Fair Europe B.V. and its Consolidated Subsidiaries (Year Ended 31 December 2021)**

This statement of additional tax information was compiled in partnership with the [Fair Tax Foundation](#) ("FTF") and ensures that Agro Fair Europe B.V. and its consolidated subsidiaries ("the Group") meet the standards and requirements of the FTF's Global Multinational Business Standard for the Fair Tax Mark certification. Finalised March 2023.

### **Tax Policy**

The Group is committed to paying all the taxes that we owe in accordance with the spirit of all tax laws that apply to our operations. We believe that paying our taxes in this way is the clearest indication we can give of being responsible participants in society. We will fulfil our commitment to paying the appropriate taxes that we owe by seeking to pay the right amount of tax, in the right place, and at the right time. We aim to do this by ensuring that we report our tax affairs in ways that reflect the economic reality of the transactions that we undertake during the course of our trade, and we seek to declare profits in the place where their economic substance arises.

We will not seek to use those options made available in tax law, or the allowances and reliefs that it provides, in ways that are contrary to the spirit of the law. Nor will we undertake specific transactions with the sole or main aim of securing tax advantages that would otherwise not be available to us based on the reality of the trade that we undertake. The Group will never undertake transactions that would require notification to relevant tax authorities under their disclosure regulations or participate in any arrangement to which it might be reasonably anticipated that general tax anti-abuse rules may apply.

We will never artificially lower our tax liabilities by shifting profits to low-tax or secrecy jurisdictions (tax havens). Any connections to, or trading with, places that are considered to be tax havens, will be for genuine economic purposes.

Our accounts will be prepared in compliance with this policy and will seek to provide all the information that users, including relevant tax authorities, might need to properly appraise our tax position.

The above policy applies to Agro Fair Europe B.V. and all of its consolidated subsidiaries.

Ultimate responsibility for the Group's tax policy and its implementation rests with Rikkert van Rhee, Chief Financial Officer, and the policy is reviewed annually.

We confirm that the Group has complied with its tax policy for the year ended 31 December 2021.

### **Group Information**

The registered office address of Agro Fair Europe B.V. is Koopliedenweg 10, 2991 LN Barendrecht, The Netherlands, which is also the primary trading address and head office of the Group.

## Uncertain Tax Positions (“UTPs”)

The Group has no uncertain tax positions as at 31 December 2021.

This means that all adopted tax positions and tax treatments are deemed low risk, at least generally acceptable, and not likely to be challenged. Going forward, if and when a tax treatment becomes difficult to interpret, we will seek guidance from appropriate professionals and, where necessary, ensure our low risk approach is conveyed to them.

## Tax Information – Country-by-Country Data

Information about the Group’s activities by reference to the countries in which it operates is shown below:

Tax jurisdiction	Names of tax resident entities	Primary activities
The Netherlands	Agro Fair Europe BV AgroFair Benelux BV AgroFair Innovations BV AgroFair Projects BV Hoge Snelheid 1 BV STAK Hoge Snelheid 2 BV Hoge Snelheid 2 BV Hoge Snelheid 3 BV	Produce and import sustainable Fairtrade and Organic bananas
Peru	Tulipan Naranja SAC	Co-ordinate and facilitate local activities

Tax jurisdiction	No. of employees / workers	Third party / external revenue (€'000)	Intra-group revenues (€'000)	Current tax charge/(credit) (€'000)	Cash taxes paid / (received) (€'000)
The Netherlands	26	1,045	1	317	389
Peru	10	99	43	42	102
<b>Total</b>	<b>36</b>	<b>1,144</b>	<b>44</b>	<b>359</b>	<b>491</b>