



TAX POLICY

Revised and updated March 2024

SigmaRoc is an AIM-quoted lime and limestone group targeting quarried materials assets in the UK and Northern Europe.

SigmaRoc plc is committed to act ethically and with integrity. This includes paying tax in a fair and transparent manner, as well as committing to fighting tax evasion in all our business dealings and relationships. To do so, SigmaRoc plc has implemented the following **Tax Policy**:

Paying tax in a fair and transparent manner:

- pay the right amount of tax in accordance with relevant local laws and regulations;
- pay all taxes and file all tax returns for Group companies in a timely manner;
- aim to establish good working relationships with tax authorities and liaise with local companies' managers and finance directors when relevant;
- not use aggressive tax planning or enter into complicated tax avoidance schemes;
- declare profits and pay taxes on them in the countries where their economic substance arises;
- not use tax havens for tax avoidance purposes or inappropriately shift profits between tax jurisdictions.

Our Commitment to Fighting Tax evasion

- require all of our contractors, suppliers and other business partners to sign and respect this Tax policy;
- ensure respect of our Code of Conduct for all our workers;
- conduct an annual risk assessment of our business and supply chain's exposure to tax evasion risks;
- implement prevention procedures and due diligence processes to ensure compliance with the Criminal Finances Act 2017.

Responsibility for this policy:

- This policy applies to all companies of the SigmaRoc plc Group and must therefore be respected by all persons working for us or on our behalf in any capacity, including employees at all levels, directors, officers, agency workers, seconded workers, volunteers, interns, agents, contractors, external consultants, third-party representatives and business partners.
- This policy does not form part of any employee's contract of employment and we may amend it at any time.
- Local management is responsible for the application of this policy at the local company level. The board of directors of SigmaRoc plc will review this policy at least annually to ensure compliance with legal and regulatory duties as well as relevant industries' best practices.