C&C group plc



Tax Strategy

About C&C Group plc

C&C Group plc is a leading, vertically integrated premium drinks company which manufactures, markets and distributes branded beer, cider, wine, spirits, and soft drinks across the UK and Ireland. C&C Group's core portfolio of owned/exclusive brands include:

- Bulmers, the leading Irish cider brand;
- Tennent's, the leading Scottish beer brand;
- Magners the premium international cider brand;

As well as a range of fast-growing, super-premium and craft ciders and beers, such as Heverlee, Menabrea, Five Lamps, Outcider, Drygate, Innis & Gunn and Orchard Pig. C&C exports its Magners and Tennent's brands to over 40 countries worldwide.

C&C Group has owned brand and contract manufacturing/packing operations in Co. Tipperary, Ireland and Glasgow, Scotland.

C&C is the No.1 drinks distributor to the UK and Ireland hospitality sectors. Operating under the Matthew Clark Bibendum, Tennent's and Bulmers Ireland brands, the Group has a market-leading range, scale and reach including an intimate understanding of the markets it serves. Together this provides a key route-to-market for major international beverage companies.

C&C Group plc is headquartered in Dublin and is listed on the London Stock Exchange.

Overview

C&C Group operates globally across a number of jurisdictions. C&C Group takes its responsibilities as a corporate citizen seriously. This includes respecting and complying with local tax laws and paying the required levels of tax in the different countries where we operate.

We benefit from having always been an Irish company, established in the Republic of Ireland's tax environment, with our major Irish cider production unit located in Clonmel and with C&C Group headquartered in Dublin. The majority of C&C Group profits are earned in the Republic of Ireland and the UK. In the Republic of Ireland and the UK, we remit substantial amounts of taxes and duty, particularly on alcohol production and distribution.

Contribution of Tax

In the year ended 28 February 2026, our total tax contribution globally was circa €507m. These are cash taxes paid in the countries that we operate in globally and constitute our tax footprint. These taxes include corporate/income taxes, VAT, payroll taxes and

Customs & Excise taxes. The majority of the taxes are paid to the UK and Irish exchequers.

Our tax policy is to manage all taxes in support of our business strategy and to provide a responsible outcome in the interests of all our stakeholders. We have a set of detailed policies and guiding principles which govern our behaviours and the tax choices we make as part of our business operations.

Our Principles

- We are committed to full compliance with the tax laws and regulations in all jurisdictions in which we operate.
- We pay the right and correct amount of tax in all jurisdictions in which we operate.
- We collect substantial amounts of tax and excise duties.
- We strive for an open and honest working relationship with tax authorities.
- We conduct our tax affairs based on sound commercial business activities.

Approach to Tax Risk Management and Governance Arrangements

The Board is responsible for the Group's tax affairs and oversight of tax risk. The is carried out through delegated authority via the Group Chief Financial Officer ("CFO") and his/her team.

Attitude Towards Tax Planning

C&C Group will enter into appropriate tax planning where it adds to the achievement of its strategic goals and it supports our commercial activities. All tax planning is subject to robust review and approval processes and where required, is subject to review by external advisors and the Board.

Level of Tax Risk Accepted

Given the scale of our business and volume of tax obligations, risks will inevitably arise from time to time in relation to the interpretation of tax law and nature of our compliance arrangements. We proactively seek to identify, evaluate, manager and monitor these risks to ensure they remain in line with C&C Group's risk appetite. Where there is significant uncertainty or complexity in relation to a risk, external advice will be sought from suitably and professional qualified advisors.

Approach to Dealing with Tax Authorities

We engage with all tax authorities in the spirit of co-operative compliance and it is our policy to conduct all communications with all tax authorities in a fair, honest and transparent and respectful manner.

Our aim is to have professional and constructive relationships and maintain transparent disclosure in our relationship with tax authorities, recognising that early resolution of risk is in everyone's best interests.

The policy and strategy outlined in this document fulfils C&C Group Plc's obligations under Schedule 19, Paragraph 19(2) of the UK Finance Act 2016.

This policy was updated in November 2026 and any figures quoted may be subject to change. We review our global policies annually to ensure we take account of any changes in the internal and external environment.