

# Tax Policy for SESI Food & Household Refill LLP

## 1. STATEMENT OF PRINCIPLE

SESI believes that fair taxation is a necessary good, being a foundational component of all just and prosperous societies.

SESI believes that tax avoidance through aggressive tax strategy undermines fair competition between businesses, reduces consumer choice and starves Government of necessary resources.

## 2. LEGAL INTEGRITY

- SESI will fully comply with all relevant tax laws and regulations in the UK and every jurisdiction where it operates. Ethical conduct will guide all tax-related decisions and dealings.
- SESI will not participate in schemes that would require notification under Disclosure of Tax Avoidance Schemes Regulations to HMRC

## 3. REPORTING AND DISCLOSURE

- SESI will annually publically disclose tax payments made, including Income Tax, National Insurance, Corporation Tax, Business Rates, Value Added Tax, and Fuel / Import Duties, as part of its positive contribution to society.

### TAXES PAID BY SESI IN YEAR TO 31 MARCH 2025

Income tax	£ 30,688
National Insurance	£ 29,466
Corporation Tax	£ 0
Business Rates	£ 18,214
VAT	£ 44,178
Fuel Duty (approx.)	£ 12,180
TOTAL TAXES	£ 134,726

- Open communication with tax authorities and relevant stakeholders regarding tax strategies and contributions will be maintained.

## 4. TAX AVOIDANCE

- SESI will avoid tax strategies that exploit loopholes or result in aggressive avoidance schemes.
- Transfer pricing will not be used by SESI to avoid tax in one jurisdiction and move profits to a more favourable jurisdiction by adherence to the arm's length principle to ensure fair pricing for goods and services between affiliated entities.
- SESI will seek to avoid trading with companies deemed to be the worst tax abusers. The source of this boycott list will be reviewed regularly and is currently derived from:
  - <https://www.ethicalconsumer.org/ethicalcampaigns/tax-justice/tax-avoidance-rankings>
  - Companies seeks not to trade with (updated Sep-25): Acer, Amazon, ASUSTek, Apple, Associated British Foods, Barclays, Boots, BT, Dell, De'Longhi, eBay, E.on, Estee Lauder, Google, HP, Lenovo, Nestle, Netflix, Nide, Samsung, Sony, Starbucks, Unilever

## 5. REVIEW

- The partnership will review this policy annually and update the tax payments disclosure and boycott list.

DATE OF NEXT REVIEW: Dec-26