



Corporate Governance

SIG Group Tax Strategy

TAX STRATEGY

SIG is a leading supplier of specialist insulation, roofing materials and sustainable building products to customers across Europe, employing more than 6,700 employees across an integrated network of 430 trading sites. As a UK listed company, the Group has an obligation to deliver sustainable returns for shareholders and to manage financial and reputational risk. Our approach to taxation supports these obligations.

The Group's approach to its worldwide tax affairs is to act in a responsible manner and in accordance with the laws and objectives of the territories in which we operate. The Group seeks to pay, at the right time, the correct amount of taxes due, both direct and indirect, in accordance with all relevant tax laws and regulations in all jurisdictions in which the Group operates.

Scope

This Tax Strategy is applicable across the SIG Group and applies to all employees and Directors and addresses the management of all tax risks arising for the Group.

Approach to tax

The Board has overall responsibility for managing and controlling risk, including tax risk, within the Group. The Group Board recognises the importance of tax risk management as part of the day-to-day management of the business. The Group has a Tax and Treasury Committee that provides regular updates to the Board, which enables the Board to consider the tax implications of significant strategic decisions on a timely basis.

The Group's tax risks are managed through the following:

- SIG operates a Board approved Group Tax Policy providing guidelines on how each Group company should conduct their tax affairs. The Group Tax Policy is designed to ensure that each business applies a consistent and diligent approach to taxation in all territories.
- SIG ensures that a culture of understanding the tax impact of transactions is projected through local operations.
- SIG seeks to reduce the level of tax risk arising from its operations by ensuring reasonable care is applied to all processes that affect tax compliance.
- As part of the Group's wider risk management processes, SIG undertakes reviews of activities and processes to identify the key risks and controls on which its assessment of the right tax to pay relies. The key tax risks and controls are monitored and updated where appropriate.
- SIG ensures that specialist tax advice is sought where appropriate.

The Group's Tax Policy sets out the responsibilities of: the Board of Directors; the Audit Committee; the Tax and Treasury Committee; the Chief Financial Officer; and the Finance Directors, all of whom have a responsibility to ensure that the Group's Tax Strategy is adhered to and that the principles set out in the Group's Tax Policy are followed.

Attitude to tax planning and tax risk

We do not engage in high risk or aggressive tax planning and apply a risk management and governance framework to manage and control tax risks.

The commercial needs of the Group are paramount, and any tax structuring undertaken is aligned with the commercial motivation. We do not enter into artificial arrangements that do not reflect economic or commercial reality. Our objective is to manage our tax operations efficiently, taking advantage of available incentives and exemptions provided by governments for eligible capital

investments, R&D and similar expenditure in the manner intended. We do not structure transactions in a way which gives a tax result contrary to the intention and purpose of the legislation.

The Group takes appropriate advice from reputable professional advisers to ensure compliance with applicable rules and regulations, and to consider potential mitigating actions in order to manage tax risks.

In particular, tax advice is obtained on complex or material transactions outside of the day-to-day activities of the Group, to ensure compliance with tax laws and that transactions are correctly reflected and disclosed in the appropriate tax filings.

Relationships with tax authorities

The Group proactively manages relationships with tax authorities, aiming to maintain transparent and constructive relationships, to comply fully with regulatory obligations and to uphold its reputation as a responsible corporate citizen. The Group will share and disclose information as requested. Where there is ambiguity in the application of tax legislation the differing views may lead to a dispute.

Should a tax-related dispute arise then SIG aims promptly to address and resolve the issue with the relevant tax authority in a responsible, cooperative and timely manner.

Application of the Tax Strategy and Board approval

The Tax Strategy was approved by the Board of SIG plc on 11 December 2025 and was published via sigplc.com on 16 December 2025*.

The Tax Strategy applies from the date of publication to the date it is superseded and will be reviewed annually.

Footnote

*SIG plc regards this publication as complying with the duty under paragraph 16(2), Schedule 19, Finance Act 2016.