



Uniper UK Tax Strategy

This Tax Strategy is published on behalf of the Uniper UK Limited group of companies, Uniper Technologies Limited, Uniper Hydrogen UK Limited, the UK subsidiaries of Uniper Renewables GmbH and the UK subsidiaries and UK permanent establishment of Uniper Global Commodities SE and is regarded as satisfying the statutory obligations under Paragraphs 6(2), 19(2) and 22(2) of Schedule 19 of the Finance Act 2016, for the financial year ended 31 December 2025.

This Tax Strategy is reviewed and published annually by the tax team to ensure it continues to reflect best practice and governance protocols.

About Uniper in the UK

Uniper UK Limited operates six electricity generating stations, a gas storage site and two high pressure gas pipelines. Uniper Technologies Limited provides engineering services to other Uniper group companies. The UK subsidiaries of Uniper Renewables GmbH are investing in wind and solar energy in the UK. Uniper has approximately 1,000 employees in the UK.

The Uniper companies in the UK manage corporation tax, VAT, environmental taxes, employment taxes, excise duties, business rates and stamp duty land tax. Uniper UK Limited oversees the Group's relationship with the UK tax authorities and guides the tax strategy as it relates to the UK and provides tax services to the other UK companies.

Uniper is committed to complying with tax law and practice in a responsible manner and having an open and constructive relationship with the tax authorities. Taxes play an important role in the countries where we operate. Our policy commitment requires us to comply with the tax laws and regulations of the countries in which we operate, paying respective taxes and always considering not only the letter but also the spirit of the law. The Uniper Group Tax Transparency report provides further detail on the Uniper Group's approach to tax transparency including Uniper's tax contribution across the different jurisdictions in which it operates. This report is prepared in line with the Global Reporting Initiative for sustainable tax reporting and includes specific information in respect of the UK. The 2024 report can be found [here](#).

Governance of tax

The Group Executive Vice President of Tax formulates and owns our approach to tax which is governed by a number of business policies including the Group Tax Guidelines. Overarching business policies are related among others to the Code of Conduct which sets the main principles of proper business behavior to the Internal Control System. Additionally, the Audit and Risk Committee of the Uniper Supervisory Board of Uniper SE monitors the Internal Control System and Risk Management System. The Senior Vice President of Tax in the UK ensures effective internal control systems to cover key tax process risks. Where we identify errors we voluntarily disclose these to H M Revenue & Customs (“HMRC”) and if necessary, improve our internal procedures.

Tax planning

We may enter into tax planning to contribute to the achievement of strategic goals and allow the Group to manage its commercial affairs in a tax efficient manner. Any tax planning will be in line with the Group Tax Guidelines and based on commercial and economic reality. Uniper complies with tax law at all times and will engage with the tax authorities to clarify any uncertainties. We take advantage of any reliefs and incentives available and do not enter into any artificial transactions.

Tax risk management

Tax issues, like all other business risks, are proactively identified, assessed, managed and monitored under the Uniper Enterprise Risk Management Policy. There is no predefined level of tax risk that Uniper is prepared to accept and it will be considered taking into account the materiality of the transaction and any associated risks. The UK tax team is involved in decision making processes. In cases of uncertainty and where available, Uniper will engage with the tax authority to obtain a pre-transaction ruling.

Group approach to relationship with HMRC

Uniper in the UK has a transparent, collaborative and constructive working relationship with HMRC. It is our policy to keep HMRC informed of business developments and any areas of concern or uncertainty through regular meetings and business update calls. Uniper also engages with HMRC through industry groups to ensure that tax legislation can be applied practically and effectively for industry and HMRC.

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