Orora Group – UK Tax Strategy

This document sets out the Orora Group's UK tax strategy for the year ending 30 June 2022 in accordance with the reporting requirements of the UK Finance Act 2016.

Orora Group

Orora Limited is a global packaging solutions company, with 22 manufacturing plants and 74 distribution centres in seven key countries. Orora Limited is headquartered in Melbourne, Australia, and is listed on the Australian stock exchange.

Orora operates in the UK through its wholly owned UK subsidiary Kent H Landsberg Europe Limited ("Landsberg UK"). The Orora Packaging Solutions UK operation is a successful and growing business (albeit comprising less than 1% of Orora's global operations).

Risk management and governance arrangements

Orora adopts a group wide tax risk management policy that is owned by the Orora in-house tax team, approved by the Chief Financial Officer and endorsed by the Audit and Compliance Committee of the Board. Tax updates are provided to the Orora Board on a quarterly basis.

The Orora group maintains a high standard of integrity, acts as a responsible taxpayer and operates as a good corporate citizen. Orora aims to timely pay all taxes that it is legally subject to, and to comply with all relevant tax laws.

Orora's taxes are reviewed by its external auditor on a semi-annual basis, and by its internal Risk and Assurance team on a periodic basis.

Orora Limited has signed up to Australia's voluntary tax transparency code.

Tax planning affecting UK taxation

Landsberg UK engages external UK tax advisers to assist in satisfying its UK tax obligations. Landsberg UK has a low tax risk appetite, and seeks the advice of its external UK tax advisers if there is any uncertainty or complexity in relation to its business.

Dealings with UK HMRC

Orora is committed to accurate and timely filings of tax returns, statements and replies to any HMRC correspondence. Orora seeks to be co-operative, open, honest and transparent in its dealings with the UK HMRC and all other taxation authorities.