

Statement

10th February 2025

Tax transparency

Paying taxes in the countries where we operate is a big part of our contribution to society and our communities.

DTEK's approach to tax

DTEK is committed to responsible tax management, ensuring compliance with all applicable tax laws in the countries where we operate.

We follow international best practices, applying transparent, ethical, and efficient tax strategies that align with business activities and legal requirements. We maintain cooperative relationships with tax authorities, prioritising accuracy in tax reporting and timely payments, and structure our tax affairs to minimise risk and avoid tax evasion, while contributing fairly to society.

We strive for full transparency in our tax practices, fostering trust and accountability with both stakeholders and the public.

Core tax principles

- We are committed to applying best practices in our tax affairs and acting transparently, paying taxes in a responsible and efficient manner.
- We are promoting cooperative and proactive relations with governments, striving to avoid significant risks and unnecessary disputes.
- We manage all tax affairs in accordance with applicable law and regulation and as such we support and comply with international standards e.g., OECDs BEPS initiative and the anti-tax avoidance legislation implemented by states where DTEK Group operates.
- We only use business structures that are driven by commercial considerations, are aligned with business activity and which have genuine substance.
- All intra-group transactions comply with the "arm's length" principles and are closely managed to ensure that taxes are paid where value is created.
- We recognise the interest of various stakeholders in our tax affairs and fulfilment of disclosure requirements.
- We communicate and develop cooperative relationships with tax authorities, based on mutual respect, transparency and trust.

Corporate Tax Policy

Underpinning these principles is our Corporate Tax Policy, updated in 2024, which gives clear guiderails on tax to anyone working for DTEK Group or any Group company and to anyone acting on their behalf in any capacity.