

## **Mosaic Brands Limited**

**ABN 96 003 321 579 (Company)**

### **Tax Policy**

- 1.1 The Mosaic Brands Ltd Tax Policy applies to the Mosaic Brands Ltd (MOZ). References in this document to the Tax Function relates to the Finance Team and the External Tax Advisors who must comply with the Mosaic Brands Ltd Tax Policy. Non-compliance with the tax policy will be brought forward to the Chief Financial Officer (CFO), Human Resources department and where applicable the Audit & Risk Committee.
- 1.2 The Company will:
  - (1) Seek to maintain the highest of reputations and the confidence of all stakeholders.
  - (2) Comply with all laws and regulations.
  - (3) Behave in a way that maintains the trust in MOZ by regulators, Revenue Authorities, customers and the public.
  - (4) Ensure tax affairs are conducted in compliance with the tax laws of the jurisdictions in which MOZ operates.
- 1.3 The Company may be entitled to tax concessions in the course of its normal business but has no appetite for any transaction that is motivated by the avoidance of tax. In the event of tax uncertainty, the Company will engage and seek advice from external tax advisors who can, where required, work with Revenue Authorities. The decision to seek external advice must be approved by the CFO.
- 1.4 The Finance Team along with the external tax advisors will manage the relationship with various Federal, State and Local Revenue Authorities globally. For any investigations/examinations or audits, the external tax advisors will maintain this in order to ensure all information is efficient to the purpose.