



The Hain Celestial Group, Inc.
Worldwide Headquarters

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The Hain Celestial Group, Inc. – United Kingdom (“UK”) Group Tax Strategy Fiscal Year Ended June 30, 2019

Introduction

This statement sets out the UK tax strategy as it applies to the UK subsidiaries of The Hain Celestial Group, Inc. (“the Group”). The Hain Daniels Group Limited and Ella’s Kitchen Group Limited (the ultimate UK parent companies) are considered to be the heads of the UK subgroups. The UK companies included in the Group are as set out in Appendix 1.

This document has been made available in accordance with Schedule 19 to the Finance Act 2016. The Group considers the publication of this document as complying with its duty under paragraph 19(2) of Schedule 19 to the Finance Act 2016.

This strategy applies from the date of publication until it is superseded.

Approach to Governance and Risk Management in Relation to UK Taxation

The Group is committed to compliance with all tax laws and regulations in the countries in which it operates, including the UK.

Ultimate responsibility for tax strategy and the management of tax risk rests with the Board of Directors of the Group. The Board of Directors delegates the day-to-day management of the Group’s tax affairs in the UK to each Chief Financial Officer (“CFO”) of the UK parent companies, who reports to the Board of each of the UK parent companies. Each CFO manages a professionally qualified accounting and tax team and seeks regular external advice from leading professional tax advisers.

The Group maintains:

- A range of specific tax process controls to ensure compliance with its tax obligations; and
- A system of tax risk assessment and controls as a component of the overall internal control framework applicable to the Group’s financial reporting.

The Group's tax affairs and tax risk management procedures are regularly reviewed to ensure that processes and measures are up-to-date and can identify, assess, manage, and mitigate tax risk while being aligned with the Group's business strategy and governance framework.

All statutory reports, income tax provisions, corporate income tax returns, and Her Majesty's Revenue and Customs ("HMRC") correspondence are reviewed and approved by the Headquarter Corporate Finance team prior to being filed with the HMRC or being incorporated into the local and/or US GAAP financial reporting.

All transactions or planning that may significantly impact the Group are undertaken in accordance with the Group's global tax strategy under the direction and guidance of the Corporate Finance and Management teams. Coordinated consultation with both the local and worldwide/corporate tax and legal advisors is undertaken to ensure compliance with local and US tax laws and legislation.

Attitude Towards Tax Planning

The Group manages risks to ensure compliance with legal requirements in a manner which ensures payment of the correct amount of tax in the correct jurisdiction at the appropriate time.

The Group is prepared to undertake tax planning *only where both* (a) it is consistent with the aims and purposes of the Group's business operations and strategy and (b) it is in accordance with the 'tax risk appetite' principles set out below.

The tax risk appetite of the Group is subject to these overriding principles; the Group undertakes as follows:

- to be transparent and open in all of its dealings with all tax authorities;
- to comply in full with the letter and the spirit of all relevant tax laws that apply in the UK and in any territory in which the Group has any operations;
- to consider any tax position or arrangement with full regard to the corporate social responsibility of every Group company to behave as a good corporate citizen and with full regard to wider reputational and commercial risks for the Group generally; and
- to utilize available tax reliefs and incentives where available and in a way which is consistent with Government policy.

Level of Risk in Relation to UK Taxation that the Business is Prepared to Accept

The Group's attitude is to minimise tax risks, and we ensure that when risks do arise, they are identified, evaluated, and managed proactively. For transactions where there is a material level of uncertainty or complexity, we seek external advice to help reduce risk.

Approach towards the Group's Relationship with HMRC

The Group is committed to full compliance with UK tax laws and regulations and focuses on open communication and engagement with the tax authorities, including the HMRC. This includes submitting accurate HMRC filings on a timely basis, disclosing all relevant facts and discussing any areas of uncertainty with HMRC proactively on a timely basis.

The Group communicates with the HMRC Customer Compliance Manager and specialist HMRC teams in order to promote a transparent and constructive relationship with HMRC.

Date of publication 20 June 2019.

Appendix 1 – List of Companies Covered by UK Tax Strategy Statement

Clarks UK Limited
Daily Bread Limited
Daniels Chilled Foods Limited
Daniels Group Limited
Ella's Kitchen (Brands) Limited
Ella's Kitchen (International) Limited
Ella's Kitchen (IP) Limited
Ella's Kitchen Group Limited
Farmhouse Fare Limited
Hain Celestial (C&S) Limited
Hain Celestial UK Limited
Hain Frozen Foods UK Limited
Histon Sweet Spreads Limited
I Am Fresh Limited
Johnson's Fresh Products Limited
Johnson's Freshly Squeezed Juice Limited
Orchard House Foods Limited
S. Daniels Limited
Sun-Ripe Limited
The Hain Daniels Group Limited
The New Covent Garden Food Company Limited
The New Covent Garden Soup Company Limited
The Yorkshire Provender Limited
Tilda Limited
Tilda Rice Limited