

## **Berry Global Group, Inc. – UK Tax Strategy**

In compliance with its duty under paragraph 19(2) to Schedule 19 of the Finance Act 2016, Berry Global Group, Inc. (the "Company") is publishing its tax strategy for the year ended 29 September 2018 and future years. The Company is the head company of a sub-group of companies, and this strategy applies to all the Berry Global UK companies within the sub-group.

### **Risk Management and Governance Arrangements**

Our goal is to ensure that we comply with the tax laws, reporting requirements and payment obligations of all jurisdictions in which we operate. Berry Global maintains internal policies and procedures to support its tax control framework and employs professionals experienced in management of tax risk with additional support provided through ongoing training and input of external advisors when appropriate. Across our business, we ensure oversight and governance of tax matters through internal review and approval procedures by appropriate members of Tax and Accounting leadership and where appropriate oversight by the Audit Committee of the Board of Directors.

### **Tax Planning and Risk**

Berry Global only engages in tax planning that is aligned with its commercial activities and in compliance with tax rules and regulations. We do not engage in artificial tax arrangements that lack economic substance. Any business related tax planning is consistent with the principles set forth in our Code of Conduct which guides our corporate culture and defines our ethical values. Berry Globals' tax arrangements are based upon our commercial business and economic activities which controls tax risk. Where tax law is unclear or subject to interpretation, Berry Global may seek advice from professional advisors to further assess tax risk.

### **Relationship with Tax Authorities**

Our communication with HMRC is focused around meeting relevant tax filing and payment deadlines for which the company is responsible.

We employ the services of professional tax advisers to act as our agents, and in a number of cases they liaise with HMRC on our behalf. This is seen by Management as a way to ensure we get the most out of our relationship with HMRC, thus reducing our tax risk.