

Ahold Delhaize VNO-NCW Tax Governance Code (TGC)

Reference is made to the details in the VNO-NCW Tax Governance Code published on the VNO-NCW website.

TGC section	Reference AD (publicly available)
A. Approach to Tax: Tax Strategy & Tax Principles	Tax policy on website
1. Tax strategy and approval	Tax policy on website
2. Board reporting	Tax policy on website
3. Tax strategy applicable to all group entities	Tax policy on website
4. Applicable for employees, customers, and contractors	Tax policy on website
B. Accountability & Tax Governance	Governance section in Annual Report
1. Board accountability	Tax policy on website
2. Tax Control Framework	Tax policy on website
3. Internal and external audit	Tax policy on website
C. Tax Compliance	
1. Complete, accurate and timely compliance	Tax policy on website
2. Responsible tax planning	Tax policy on website
3. Reasonable interpretation of tax laws	Tax policy on website
4. Use of tax incentives	Tax policy on website
5. Use of rulings from tax authorities	Tax policy on website
D. Business Structure	
1. Tax heavens	Tax policy on website
2. Tax on value creation	Tax policy on website
3. Arm's length principle	Tax policy on website
E. Relationships with Authorities and Other External Stakeholders	
1. Cooperative relationships with authorities	Tax policy on website
2. Constructive dialogue	Tax policy on website
3. Disputed issues and controversy	Tax policy on website
F. Tax Transparency & Reporting	
1. Tax policy and tax risk management policy published	Tax policy on website
2. List of entities owned	Tax Policy on website
3. CIT paid and accrued per country	Tax Policy on website
4. Taxes borne and collected	Tax policy on website
5. Tax incentives	Tax policy on website
6. Advocacy approach	Tax policy on website