

CBEE (EUROPE) LIMITED

(Company)

WRITTEN RESOLUTIONS OF THE DIRECTORS (Resolutions)

We, the undersigned, being all the directors of the Company **RESOLVE** pursuant to Article 9.2 of the Company's Articles of Association (**Articles**) THAT:

1. DIRECTORS INTERESTS

Each of the Directors declared that they had no direct or indirect situational conflict of interest in the business to be transacted by these Resolutions, as outlined in section 175 of the Companies Act 2006 (**Act**) and further declared that they had no direct or indirect interest in any proposed transaction of the Company, as outlined in section 177 of the Act and so could each attend, form a quorum and vote on all matters to be transacted at a meeting and vote on these Resolutions.

2. PURPOSE OF THE RESOLUTIONS

The purpose of these Resolutions is to consider, and if thought appropriate, approve the adoption and publication of the UK Tax Strategy of the Company for the financial year ended 30 June 2021 (**UK Tax Strategy**).

3. UK TAX STRATEGY

3.1 Pursuant to the Finance Act 2016, the Company is required to publish its tax strategy on The Clorox Company's (**Group**) website on an annual basis.

3.2 The draft UK Tax Strategy as per Annex 1 had been circulated to the Directors before the signature of these Resolutions.

4. APPROVAL AND PUBLICATION OF UK TAX STRATEGY

The UK Tax Strategy has been considered in detail and in the light of directors' duties under the common law and the Act, and with particular regard to the relevant provisions of the Finance Act 2016 and to Sections 171 to 178 of the Act. After proper and careful consideration, **IT WAS RESOLVED THAT:**

(a) the UK Tax Strategy be and is formally approved and adopted by the Company; and

(b) the UK Tax Strategy be and is formally approved for publication on the Group's website.

5. FILING

IT WAS RESOLVED that any director be authorised to procure that all and any necessary and appropriate entries be made in the books and registers of the Company and for the publication of the UK Tax Strategy in accordance with these Resolutions.

Company number 06062933

Ike Adeyemi

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Ike Adeyemi

Date:

Todd Brock

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Todd Lawrence Brock

Date:

Giles Malone

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Giles Addis Malone

Date:

Company number 06062933

Annex 1

UK TAX STRATEGY

UK Tax Strategy

This document has been published in compliance with the duty of CBee (Europe) Limited, a subsidiary of The Clorox Company, to publish its tax strategy in accordance with section 161 and paragraph 19(2) of Schedule 19 of the Finance Act 2016 in relation to the accounting period ended June 30, 2021.

Introduction

The Clorox Company is a public U.S. business headquartered in Oakland, California, and is a global manufacturer of consumer and professional products with known brands sold in more than 100 countries, from household cleaning products to personal care and pet supplies. The company manages its European business through CBee (Europe) Limited, which trades in the UK and continental Europe, selling directly through retail, online and distributor channels.

CBee (Europe) Limited and its staff adhere to The Clorox Company's global Code of Conduct, which applies to all of the group's businesses around the world. This code establishes the ethical and legal standards of behaviour and business practices that is expected across the business. One of the core values embedded in this document is "Do the Right Thing," where it is recognised that the long-term health of the group depends on integrity and making decisions that uphold high standards and ethics.

At The Clorox Company, we take our commitments under this code seriously, and our day-to-day operations are guided by these principles, including our approach to tax in the UK and the formation of our tax strategy.

Governance and risk management

With respect to the UK, the identification and management of risk lies with the UK leadership team, with governance monitored by the UK-based Finance team. Potential risks to the business may, including its tax risks, are reviewed by the UK Finance team, and any matters of concern are escalated to the International tax team based in California, which in turn informs the vice president of tax and the chief financial officer ("CFO") of any risks requiring attention.

Further support on the identification of risk is provided by the group's internal audit function, which performs regional visits in line with a consensus agenda. Any recommendations arising from internal audit reviews are implemented by local teams and monitored at the group level. We want to ensure that the policies and procedures we have in place support good risk management, so we approach our work with a continuous improvement mindset.

At The Clorox Company, we adopt a low-risk approach to tax in line with our established governance and risk framework. Given the scale of our business and its multinational operations, risks will arise from time to time in relation to the interpretation of complex tax laws and their application to our compliance arrangements. As we are an organisation that is over 100 years old, it is important to us to maintain our good standing, and we do not want to expose the business to risk that would be detrimental to this long-standing reputation. Therefore, we seek to identify and monitor these risks and may seek external advice where there is significant uncertainty in relation to specific tax obligations.

Company number 06062933

Tax compliance and reporting

We are committed to meeting all our legal and regulatory requirements in paying the correct amount of tax. To achieve this, we seek to ensure that our staff are fully engaged with the key principles in our Code of Conduct, and our senior management lead by example in this respect.

Our compliance and reporting processes are underpinned by a strong internal control framework and are designed to help us meet our tax requirements. We seek to apply diligent professional care and judgment in relation to our UK tax compliance activities, and, where necessary, we use external advisers to provide assistance and technical tax expertise in respect to our UK tax compliance and reporting requirements.

Our approach to tax planning

At The Clorox Company, we do not seek to engage in any tax planning that would be contrary to relevant tax laws or our Code of Conduct, or that would result in a reputational risk to our business. Any tax planning that is undertaken is influenced by genuine commercial considerations, and we seek to ensure any actions taken are aligned with the ethical and legal standards of business practices, enshrined in our Code of Conduct. Where we engage with reliefs or incentives made available to us by HMRC, we will endeavour to apply them in the manner intended and will seek external advice on matters of significant uncertainty.

Relationships with UK tax authorities

We aim to provide accurate and timely communications about our business when dealing with any public body. Accordingly, we seek to ensure that our dealings with HMRC, whether they relate to historic, current or future matters, are conducted in an open and honest manner. As a responsible business, we will seek third-party advice for any complex matters and will aim to work with HMRC to ensure that any differences of opinion in respect to the application of the law are resolved in a collaborative manner.

This tax strategy has been approved by the board of CBee (Europe) Limited for the accounting period ended June 30, 2021.